

Cost a cheeseburger & fries

Classroom handout | 7 October 2026 | Makes 10 portions

Fictional example. All pack prices are invented for this exercise, not supplier quotes. Ingredient costs and the example selling price use an **excluding VAT** basis.

1. Work out the ingredient cost

For each line: pack price / pack size x quantity used. Keep pack size and quantity in the same unit.

Ingredient	Pack bought	Used in batch	Batch cost
Beef mince	1 kg / £10.00	1.5 kg	£15.00
Burger buns	6 / £2.40	10	£4.00
Cheddar	1 kg / £6.00	300 g	£1.80
Lettuce	1 / £1.20	Half	£0.60
Tomatoes	1 kg / £2.20	500 g	£1.10
Burger sauce	1 litre / £2.00	150 ml	£0.30
Frozen fries	10 kg / £18.00	2 kg	£3.60
BATCH TOTAL			£26.40

2. Calculate the portion and margin

Use an example selling price of **£9.00 excluding VAT** per portion.

Portion cost: £26.40 / 10 = **£2.64**

Food cost: £2.64 / £9.00 x 100 = **29.3%**

Ingredient GP: £9.00 - £2.64 = **£6.36 per portion**

Ingredient GP percentage: £6.36 / £9.00 x 100 = **70.7%**

3. Discuss the real kitchen decision

If the selling price changes, what happens to food-cost percentage, GP percentage and GP pounds? Which ingredients would you recost first after a supplier price rise?

Ingredient GP is not net profit. This exercise excludes labour, energy, rent, packaging, trim, cooking loss and other waste. For real dishes use current supplier costs and actual usable yield, and keep the VAT basis consistent.

Check the arithmetic with the free, no-account calculator:
getprepsheet.com/calculator