



Compare Actual vs Theoretical Costs

Quick Start Guide

Document Details

Document #: 160_QS1000_230221

Release Version: 10.00.00.00

Version Release Date: October 2022

System Requirements

- CES Version 10.00.00 or higher



Be sure to grab the latest version of this document here:

<https://links.crunchtime.com/NCQS-CompareActualVsTheoreticalCosts>

OR by scanning the QR code to the left.

Related User Group Permissions

Screen Name	Control Name	Description
NC-View Reports	Actual/Theoretical Cost Report	Enables this report on the Inventory Reports menu.



Compare Actual vs Theoretical Costs

What Are Actual Costs?

Actual Costs are what your food costs *are* for a given period. Specifically, this is the total cost of all the products you *actually* used during a period of time, whether they were sold to guests or wasted.

To figure out a product's actual cost for a week, take the value of your beginning inventory, add the value of the products received through purchases and transfers, then subtract any transfers you sent out, and the ending (physical) inventory. That tells you what was actually used during the week.



Example: Let's say you have a Chicken Breast product you inventory which has a value of \$2.00/lb. This shows how the Actual Quantity and Cost of the Chicken Breast used is calculated.

<u>Product: Chicken Breast</u>		<u>Actual Quantity</u>	<u>Actual Cost</u>
Beginning Inventory		130 lbs	\$260
Purchases	+	220 lbs	\$440
Transfers In	+	0 lbs	\$0
Transfers Out	-	30 lbs	\$60
Ending (Physical) Inventory	-	110 lbs	\$220
Actual Value		210 lbs	\$420

What Are Theoretical Costs?

Theoretical Costs are what your food costs *should have been* for a given period. It's the value of how much you theoretically *should* have used of each product, based on what was sold and rung in to your Point of Sale (POS) system by your Front of House staff.

Net-Chef uses the following information to calculate your Theoretical Cost:

- What was sold each day based on data from the POS (Menu Mix).
- How much of each Component should be used to make 1 sold portion of each Recipe.
- The per-unit value of each Component.



Example: This shows the recipes and quantities that were sold, the quantity of Chicken Breast sold in each recipe, and the cost of the quantity that was sold. Again, the value is \$2.00/lb.

<u>Recipes Sold / Chicken Breast Qty</u>	<u>Recipe Qty Sold</u>	<u>Chicken Breast Sold</u>	<u>Theoretical Cost</u>
Chicken Soup – ½ lb Chicken per portion	60 Each	30 lbs	\$60
Chicken Caesar Salad – 1 lb per portion	50 Each	50 lbs	\$100
Chicken Sandwich – ½ lb per portion	240 Each	120 lbs	\$240
Theoretical Value		200 lbs	\$400

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Compare Actual vs Theoretical Costs

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How is the Variance Calculated?

The Variance is calculated as the difference between your Theoretical Cost and your Actual Cost.

<u>Product: Chicken Breast</u>	<u>Quantity</u>	<u>Cost</u>
Theoretical Value	200 lbs	\$400
Actual Value —	210 lbs	\$420
Variance Value	- 10 lbs	- \$20

This means that your Actual Cost was \$20 higher than it should have been.

This money was lost probably due to over-portioning and waste, or possibly even theft.





The Actual/Theoretical Cost Report

How to Use the Actual/Theoretical Cost Report (Single-Location Report)

Reviewing the Actual/Theoretical Cost report can help you lower your food costs, because it shows you what your costs are vs. *what they should be*, for any product.

Net-Chef > Reports: Inventory > Actual/Theoretical Cost

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October 3 - October 10, 2022

Performance Metrics

Metric	Monday 10/03/2022	Thursday 10/06/2022	Friday 10/07/2022	Saturday 10/08/2022	Sunday 10/09/2022	Week-to-Date	Period-to-Date
Actual Net Sales						\$4,840	\$11,893
Forecasted Sales						\$5,182	\$12,644
Net Sales to Forecast						(\$342)	(\$751)
Last Year Same Period						\$4,255	\$14,841
Net Sales to Last Year						\$585	(\$2,948)
Last Week Actual						\$5,720	\$94,301
Net Sales to Last Week						(\$880)	(\$82,408)
Actual Labor						\$1,103	\$2,659
Scheduled Payroll						\$959	\$959
						(\$144.00)	(\$1,700.00)
						112.80	244.99
						103.00	103.00

Today's Labor (0:27) **\$480.98**
19.60% labor cost

Daily Sales Trend (10/03/2022...)

- 1 Open the *Reports* menu.
- 2 Select *Inventory*.
- 3 Then select *Actual/Theoretical Cost*.

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The Actual/Theoretical Cost Report

(Continued)

How to Use the Actual/Theoretical Cost Report (Continued)

Net-Chef > Reports: Inventory > Actual/Theoretical Cost

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Actual/Theoretical Cost

From: 10/03/2022 To: 10/09/2022 Total Net Sales (\$): 15,079.45 Total Cost of Goods Sold (\$): 4,937.50 Cost (%): 32.74

Retrieve

P&L Substructure	GL Code/Description	Actual		Theoretical		Variance		Logged Waste	
		Value	%	Value	%	Value	%	Value	%
1-COGS Food and Beverage									
	5010-00 - Meat	2,517.29	19.34	1,309.64	10.06	-1,207.65	-9.28	8.27	0.06
	5012-00 - Produce	577.74	3.83	245.50	1.63	-332.24	-2.20	2.58	0.02
	5013-00 - Dairy/Eggs	689.32	4.57	504.41	3.35	-184.91	-1.23	17.80	0.12
	5014-00 - Bread	-95.29	-0.63	346.74	2.30	442.03	2.93	4.39	0.03
	5015-00 - Potatoes	-17.30	-0.11	351.91	2.33	369.21	2.45	1.79	0.01
	5016-00 - Dry Goods	213.65	1.42	438.34	2.91	224.69	1.49	4.73	0.03
	Total 1-COGS Food and Beverage	3,885.41	25.77	3,196.54	21.20	-688.87	-4.57	39.56	0.26
2-COGS Bakery									
	5018-00 - Bakery	1,655.20	77.00	1,165.82	54.23	-489.38	-22.77	254.83	11.85
	Total 2-COGS Bakery	1,655.20	77.00	1,165.82	54.23	-489.38	-22.77	254.83	11.85
COGS-Service Supply									
	5100-00 - Service Supplies	-603.11	-4.00	-478.33	-3.17	124.78	0.83	2.04	0.01
	Total COGS-Service Supply	-603.11	-4.00	-478.33	-3.17	124.78	0.83	2.04	0.01
	Total Cost of Goods Sold	4,937.50	32.74	3,884.03	25.76	-1,053.47	-6.99	296.43	1.97

- 1 Select the desired *From Date* and *To Date*.
- 2 Then select *Retrieve*.



Tip: You can select multiple periods to see how your costs are trending over time; this can help you tell if any one week's costs are much higher or lower than they should be.

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The Actual/Theoretical Cost Report

(Continued)

How to Use the Actual/Theoretical Cost Report (Continued)

Net-Chef > Reports: Inventory > Actual/Theoretical Cost

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From: 10/03/2022 To: 10/09/2022 Total Net Sales (\$): 15,079.45 Total Cost of Goods Sold (\$): 4,937.50 Cost (%): 32.74

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- A** *P&L Substructure* – This column shows you the Profit & Loss statement categories that your corporate office has set up to track your costs.
- B** *GL Code/Description* – This column divides the major categories on the left into finer categories, each with its own GL code.

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The Actual/Theoretical Cost Report

(Continued)

How to Use the Actual/Theoretical Cost Report (Continued)

Net-Chef > Reports: Inventory > Actual/Theoretical Cost

CrunchTime! Net-Chef

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D	Total Cost of Goods Sold	4,937.50	32.74	3,884.03	25.76	-1,053.47	-6.99	296.43	1.97

The total rows show **Cost of Goods Sold (COGS)** for entire categories.

- A** This row shows the total COGS for *Food and Beverage* items.
- B** This row shows the total COGS for *Bakery* items.
- C** This row shows the total COGS for *Service Supply* items.
- D** This row shows the total COGS for your entire location.



Tip: This is the only place in Net-Chef that you can see your costs displayed that way, which makes the report an excellent “at a glance” report card for your performance.



Reminder: The COGS categories are defined in Enterprise Manager, so the ones you see above are just examples; you probably won’t see these *exact* COGS categories in your environment.

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The Actual/Theoretical Cost Report

(Continued)

How to Use the Actual/Theoretical Cost Report (Continued)

[Net-Chef > Reports: Inventory > Actual/Theoretical Cost](#)

CrunchTime! Net-Chef									
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- A** *Actual Value* – This column shows what you actually used in each category.
- B** *Theoretical Value* - This column shows what you should have used in each category.

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The Actual/Theoretical Cost Report

(Continued)

How to Use the Actual/Theoretical Cost Report (Continued)

[Net-Chef > Reports: Inventory > Actual/Theoretical Cost](#)

CrunchTime! Net-Chef										
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- A** *Actual %* – This column shows your Actual costs as a percentage of sales in the category, or of all sales. For example, your food costs might be shown as 21% of Food Sales, or it might be 10% of Net Sales.
- B** *Theoretical %* – This column shows your Theoretical costs as a percentage of sales in the category. This could be a percentage of Actual Sales or of Theoretical Sales.



Setup: During set up, your corporate office will decide which measures to use for calculating both the Actual % and the Theoretical %.



Tip: Many companies keep a close eye on cost percentages, and this report makes it really easy to see how you're doing.

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The Actual/Theoretical Cost Report

(Continued)

How to Use the Actual/Theoretical Cost Report (Continued)

[Net-Chef > Reports: Inventory > Actual/Theoretical Cost](#)

CrunchTime! Net-Chef									
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- A** *Variance Value* – This column shows the difference between what your costs actually were, and what they should have been. It is calculated as [Theoretical Value – Actual Value].
- B** *Variance %* – This column shows the Variance Value as a percentage of sales.



Alert: Negative variances are in red, which mean your Actual Costs are higher than they should have been.

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The Actual/Theoretical Cost Report

(Continued)

How to Use the Actual/Theoretical Cost Report (Continued)

[Net-Chef > Reports: Inventory > Actual/Theoretical Cost](#)

CrunchTime! Net-Chef									
Actual/Theoretical Cost Close									
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- Ⓐ **Logged Waste Value** – This column shows how much waste was recorded for each category.
- Ⓑ **Logged Waste %** – This column shows the Logged Waste Value as a percentage of sales.

(Continued)



The Actual/Theoretical Cost Report

(Continued)

How to Use the Actual/Theoretical Cost Report (Continued)

Net-Chef > Reports: Inventory > Actual/Theoretical Cost > Total COGS F&B link

CrunchTime! Net-Chef

Actual/Theoretical Cost

From: 10/03/2022 To: 10/09/2022 Total Net Sales (\$): 15,079.45 Total Cost of Goods Sold (\$): 4,937.50 Cost (%): 32.74

P&L Substructure

1-COGS Food and Beverage

5010-0

5012-0

5013-0

5014-0

5015-0

5016-0

1 Total 1-COGS Food and Beverage

2-COGS Bakery

5018-0

Total 2-COGS Bakery

COGS-Service Supply

5100-0

Total COGS-Service Supply

Total Cost of Goods Sold

Net-Chef | CrunchTime | Actual VS Theoretical Product Cost Details - Google Chrome

crunchcafe.net-chef.com/ncext/actualvstheoretical/productcostdetails.ct?locationId=2&gllid=&plGrouping=CGS&glGroupingPk=36&startDate=0...

1-COGS Food and Beverage (10/03/2022 — 10/09/2022)

All Recipe Product

Product Number	Product Name	Inv. Unit	Actual		Theoretical		Variance		Logged Waste	
			Value	%	Value	%	Value	%	Value	%
101010	Maple Bacon Slices	Slice	1,542.48	11.85	340.31	2.61	-1,202.17	-9.23	4.74	0.04
202010	Cheese American	LB	659.79	4.38	228.94	1.52	-430.85	-2.86	2.60	0.02
151580	Tomato	Crate	379.68	2.52	150.63	1.00	-229.05	-1.52	1.81	0.01
101040	Ham	LB	198.74	1.53	49.89	0.38	-148.85	-1.14	1.45	0.01
151560	Onions	LB	135.98	0.90	34.79	0.23	-101.19	-0.67	0.19	0.00
101100	Salmon	EA	133.72	1.03	45.35	0.35	-88.37	-0.68	0.00	0.00
101080	Linguica	LB	95.48	0.73	20.85	0.16	-74.63	-0.57	0.00	0.00
101030	Gardenburger Meatless Patty	EA	28.58	0.22	13.49	0.10	-15.09	-0.12	0.00	0.00
302760	Hashbrown Potatoes	Carton	170.57	1.13	161.87	1.07	-8.70	-0.06	1.79	0.01
353110	Oil- Shortening Optima Liquid	Container	42.02	0.28	38.86	0.26	-3.16	-0.02	0.00	0.00
404560	Topping-Strawberry - Non Pie	#5Can	16.39	0.11	14.20	0.09	-2.19	-0.01	2.22	0.01
151550	Lettuce	Head	62.08	0.41	60.08	0.40	-2.00	-0.01	0.58	0.00
404450	Syrup-Choc Fullflavor	#10Can	5.60	0.04	4.42	0.03	-1.18	-0.01	1.20	0.01
353220	Tea Base, Iced Grn Swtnd	GAL	5.18	0.03	4.19	0.03	-0.99	-0.01	0.00	0.00
353210	Tea Base, Iced Blk Unstrn	GAL	12.77	0.08	12.05	0.08	-0.72	0.00	0.00	0.00
353200	Tea Base, Iced BLK SWTND	GAL	5.63	0.04	5.05	0.03	-0.58	0.00	0.00	0.00
101060	Hot Dogs	LB	24.44	0.19	23.92	0.18	-0.52	0.00	2.08	0.02

- Select one of the P&L Substructure links to see Product Cost details for that grouping. For example, selecting the *Total COGS Food and Beverage* link reveals cost details about those products.
 - Actual** – These columns show what you actually used for each product.
 - Theoretical** – These columns show what you should have used for each product.
 - Variance** – These columns show the difference between what your costs actually were, and what they should have been for each product.



Tip: We recommend you sort by the Variance Value column in Ascending Order; the negative variances will go to the top and the positive variances will go to the bottom. This makes it easier to see all of your shortages and overages together, and in order of severity.



Setup Note: If you see a Theoretical Value of \$0 for a product you know you used, be sure to double-check the components of the recipes that should include this product, as well as the Production Type and POS Decrement settings.



The Actual/Theoretical Cost Report

(Continued)

How to Use the Actual/Theoretical Cost Report (Continued)

Net-Chef > Reports: Inventory > Actual/Theoretical Cost > Total COGS F&B link

Net-Chef | CrunchTime | Actual VS Theoretical Product Cost Details - Google Chrome

crunchcafe.net-chef.com

1-COGS Food and Beverage (10/03/2022 - 10/09/2022)

Product Number	Product Name	Inv. Unit	Actual		Theoretical		Variance		Approx. Units	Logged Waste	
			Value	%	Value	%	Value	%		Value	%
101010	Maple Bacon Slices	Slice	1,542.48	11.85	340.31	2.61	-1,202.17	-9.23	-6,087.00	4.74	0.04
202010	Cheese American	LB	533.79	4.38	228.94	1.52	-430.85	-2.86	-225.00	2.60	0.02
151580	Tomato	Crate	379.68	2.52	150.63	1.00	-229.05	-1.52	-10.00	1.81	0.01

101010 - Maple Bacon Slices (10/03/2022 - 10/09/2022)

Date	Type	Source / Destination	Actual Cost (Value)					Consumption (Value)				
			Tran... In	Tran... Out	Prod...	Prod. Cons. Reve...	Purc...	Sales Depl...	Inv. Adj.	Inv. Varia...	Prod... Deple...	
10/03/2022	POS Consumption								105.17			
10/03/2022	Variance									0.00		
10/04/2022	POS Consumption								127.58			
10/04/2022	Recipe Adjustment	Dropped								1.58		
01/04/2022	Variance									0.00		
10/05/2022	POS Consumption								107.64			
10/05/2022	Variance									9.57		
10/05/2022	Vendor Order	Weber Quality Meat					790.00					
10/06/2022	Recipe Adjustment	Samples to Customers								3.16		
10/06/2022	Variance									-6.12		
10/08/2022	Variance									3.36		
10/09/2022	Variance									1,185.19		
	Total		0.00	0.00	0.00	0.00	790.00		340.40	4.74	1,192.00	0.00
	Beginning:						747.54					
	+Transfers In:						0.00					
	-Transfers Out:						0.00					
	+Production:						0.00	Sales:			340.40	
	-Prod. Cons. Reversal:						0.00	+Inv. Adj.:			4.74	
	+Purchases:						790.00	+Inv Variance:			1,192.00	
	-Ending:						-4.94	+Production Depletion:			0.00	
	Actual Cost:						1,542.48	Consumption:			1,537.14	

- Select one of the *Actual Value* links to see Consumption details for that product. For example, select the *Actual Value* link for the Maple Bacon Slices.
 - This section shows the Date, Type, and Source/Destination for all transactions involving the product.
 - This section shows the Actual Value of your Purchasing, Prep, and Transfer transactions for the product.
 - This section shows the (Theoretical) Consumption Value of your products based on Sales, Inventory Adjustments, Inventory Variances and Prep Depletion.
 - This section summarizes the totals from Sections B & C.



Benefit: Reviewing this information helps you pinpoint transactions that are costing more than expected and identify price/quantity discrepancies in purchasing and prep transactions that may need to be corrected.

(Continued)



The Actual/Theoretical Cost Report

(Continued)

How to Use the Actual/Theoretical Cost Report (Continued)

Net-Chef > Reports: Inventory > Actual/Theoretical Cost > Total COGS F&B link

1-COGS Food and Beverage (10/03/2022 – 10/09/2022)

Product Number	Product Name	Inv. Unit	Actual		Theoretical		Variance		Approx. Units	Logged Waste	
			Value	%	Value	%	Value	%		Value	%
101010	Maple Bacon Slices	Slice	1,542.48	11.11	340.31	2.61	-1,202.17	-9.23	-6,087.00	4.74	0.04
202010	Cheese American	LB	659.79	4.38	223.94	1.52	-430.85	-2.86	-225.00	2.60	0.02
151580	Tomato	Crate	379.68	2.52	150.63	1.00	-229.05	-1.52	-10.00	1.81	0.01
101040	Ham	LB	198.74	1.53	49.89	0.38	-148.85	-1.14	-90.00	1.45	0.01

Theoretical Cost Detail – 101010 – Maple Bacon Slices (10/03/2022 – 10/09/2022)

Product Number	PLU Number	Product Name	Sold Quantity	Sale Unit	Theoretical Depletion (Slice)	Theoretical Cost
3050	3050	2-Egg Breakfast	254.00	EA	1,016.00	200.66
1150	1150	Bacon Cheeseburger	217.00	EA	651.00	128.57
3075	3075	3-Egg Breakfast	69.00	EA	414.00	81.77

Recipe Detail – San Pedro – 2-Egg Breakfast – (10/03/2022 – 10/09/2022)

Seq	Product...	Product Name	Quantity	Recipe...	Conver...	Invent...	Major I...	A/T Co...
1	101010	Maple Bacon Slices	4.00	Slice	1.00	Slice	Y	
2	252510	Bread-Sourdough	2.00	Slice	19.00	Loaf	Y	
3	202020	Eggs	2.00	Egg	12.00	Dozen	Y	
4	302760	Hashbrown Potatoes	2.00	Serving	32.57	Carton	Y	
5	506210	Napkins-12x17	2.00	EA	500.00	Bag	Y	
6	404210	Oil-Liquid Flavor Fry	0.04	LB	17.50	Container	Y	

- 1 Select one of the *Theoretical Value* links to see Theoretical Cost details for that product. For example, select the Theoretical Value link for the Maple Bacon Slices. This view shows you all of the Recipes sold that contained this product.
- A Select one of the *Product Name* links to see the details for that recipe.
- B This section shows the basic information for that Recipe, such as the Name, Number, Category and the various units of measure.
- C This section shows the Recipe Components and the quantity of each needed to make it.



Benefit: Reviewing this information can help you identify recipe configuration issues and determine whether you may have used too much or too little of your recipe components.

