



## Food and Beverage Cost Control

### MAKE OR BUY DECISION ANALYSIS

#### **Brand Name French Fries vs. Generic French Fries vs. In house hand cut French Fries**

##### Materials needed:

- 1 bag name brand of frozen French fries (plain, no seasoning) 1 bag generic brand of frozen French Fries (plain, no seasoning), 3 # of whole Idaho or russet potatoes or as needed
- 1 digital scale per team
- Cutting board, Chef's knife, peeler
- 1 bowl to hold hand cut French fries
- Method of deep frying, with oil to the appropriate temperature
- Method of draining French fries after frying
- Vessels for holding fried French fries
- Gloves
- Calculators
- Tongs, fryer baskets
- Serving vessels/ utensils and seasonings for after product evaluation.

##### Instructions:

1. Prepare frying station as needed. Heat the oil to the required temperature.
2. Prepare the hand-cut French Fries. Weigh the whole potatoes and record. Peel and cut the fries to mimic the size and shape as the purchased fries. Record the weight of potatoes that are actually cut into fries.
3. Inspect the fries that come in the bags. If there is product you don't want to use, remove it and record the weight of the amount that is used.
4. Determine the EP. (=As purchased product- amount that is discarded or not used)
5. Continue with the first frying of a two-frying process. (freeze)
6. Open name brand bag of fries. Weigh the contents of the bag. Pick through the fries and remove the pieces that you don't want to serve (broken, scarred, imperfect, etc.) Weigh the fries not being served and record. Repeat the same process with generic brand of fries.
7. Fry all the fries separately and put into labeled bowls or serving vessels. (Continue with the second frying of a two-frying process for the hand cut fries.)
8. Conduct the visual and taste evaluation while the product is still hot. (Note- the initial evaluation of the fries should be unseasoned)
9. Determine the EP= AP- Waste
10. Determine the EP cost/#= AP Price/Yield % (Remember to use decimal version of % when calculating)
11. Determine the Labor Costs for preparing the hand cut French Fries and just frying the purchased fries. The fry cook makes \$15.00/hour
12. Determine the Labor Cost per #= Labor Cost/ EP
13. Determine the total costs= EP + Labor Costs
14. Determine the annual costs= Annual Cost = Total Cost/lb.\*Annual usage  
(Annual Usage = 2,080 pounds)



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	Name Brand _____	Generic Brand _____	Hand Cut French Fries
AP Costs			(Cost per pound of potatoes)
AP- amount in #	(Weight of fries in bag)	(Weight of fries in bag)	(Original weight of whole potatoes)
Weight of Broken/ imperfect Fries			
EP- amount in #			
EP Cost/#			
Visual Evaluation Notes			
Unseasoned (cooked) fries taste evaluation (1-10)			
Labor \$ cost/hour w/ benefits			
Labor Hours Used	.0125	.0125	.5
Labor Cost/lb.			
Total Cost/lb.			
Annual Cost**			
Best Choices ranked			

Why did you make the decision you made?