

STANDARD OPERATING PROCEDURE	CODE: CF - 004		PAGE: 1 of 6
	EFFECTIVE:		UPDATE NO.: 0
	INITIATED BY: PRIMA CONSULTANT CO., LTD.		DEPT./SECTION:
	REVIEWED BY:		
	APPROVED BY:		
	SUBJECT:		BUTCHERY YIELD TABLE MAINT.

OBJECTIVE:

To determine the actual net yield and cost of the saleable meat when a standard primal cut is done in the hotel’s butcher shop and to establish the cost factor

POLICY

1. The Butchering and Cooking Test (Standard Yield) should be prepared under the instructions of the Cost Controller.
2. Butcher spot checks should be performed periodically by the Cost Controller to test the accuracy of standard yield tables against actual butchering
3. The result of the test is not only used as reference for cost calculation, but it is reported to the Executive Chef and the Purchasing Department so that it may assist them in the standardization and improvement of the purchasing.

PROCEDURE

1. Normally, meats (especially beef) are purchased in whole or in half so that they may be cut into necessary pieces. From the dismembering and trimming of meats around bones, it will result in wastage such as bones and fat. It is necessary to determine the standard permissible range of unusable meat by performing a butchering test and establishing the standard yield.
2. When performing the butchering test, the permissible trimming limit should be determined in order to maximize the use of the meat. As well, the standard dismembering procedures and portion for one serving should be established in advance.
The standard yield test is composed of two parts.
 - Raw Meat Butcher Tests: This test is to determine the cost of a
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material by observing the bones, gristle, and fat being removed from meat/fish, to result in short loin, fillet of beef, or fillet of turbot in the hotel butcher shop. Because this test can provide an accurate estimate of the cut material yield from the purchased material, the up-to-date one serving cost can be calculated as a portion cost factor even if the unit purchase cost changes.

- Cooked Meat Tests: The cut portions of material are prepared into one-person servings in the kitchen and the restaurants (in case of roast beef). The actual cost and portion amount after food preparation can be verified from the result of this test.

The items to be included on the standard yield test are as follows:

- **Title**

Item name: Name of meat or fish to be tested.
Grade: The quality of meat or fish to be tested.
Quantity: The quantity of meat or fish to be tested.
Weight: The weight of meat or fish to be tested
Unit cost: The unit cost of meat or fish to be tested (a)
Total cost: Purchase price of the meat or fish to be tested.
Vendor Name: The name of the vendor which provides the meat or fish to be tested.

Date: The date of the test.

- **Raw Yield**

Initial Raw Weight: The weight of the meat or fish to be tested (b)

Less Bones, Fat and Trim: The weight of the removed bones, fat and gristle (c)

Salable Raw Weight: The weight of saleable meat or fish (b-c)

Breakdown: The weight of saleable meat or fish broken down by use (Example: Fillet Steak, Stewing Meat, Hamburger Meat)

- **Cooked Yield**

Salable Raw Weight: The weight of meat pieces before cooking (d)

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Shrinkage: Amount of shrinkage from cooking (e)

Salable Cooked Weight: The weight of saleable cooked meat and fish (d-e)

Breakdown: The weight of saleable meats and fish broken down by use
(Includes the weight of bones, fat, and gristle which are removed when cutting to one person serving)

- **Raw or Cooked Portion Cost and yield**

Name of Dish: Name of the dish to be served (as appearing on menu)

Portion Size: Portion for one person serving

No. of Portions: Number of one person servings acquired from a block of meat (f)

Cost per Portion: Cost for one person serving (g)

Total Cost: Cost for one person servings (f-g)

Cost Factor: Ratio of final portion cost to the original price per kg (g/a)

The standard yield should be calculated considering the following factors:

- As long as bones, fat, gristle, and unsaleable meat cannot be sold, they should be considered worthless.
- When determining the cost of the saleable meat separated by use, it is assumed that the inexpensive part of the meat is valued at the retail price of those for ground meat. This assumed cost then is subtracted from the actual total purchase cost to derive the cost, which will be assigned to the valuable material. The valuable material cost is apportioned by material weight
- As additional scrap meat occurs from a meat block when cut into one person pieces even when the excess materials have been removed from the meat block, these scrap meats are allocated according to use, based on their weight.
- The weight difference before cooking and after cooking is recorded as shrinkage on the cooked yield test, but this shrinkage of course is worthless.
- As for the cooked yield test, there still may be some bones and fat

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which needs to be removed even after the meat is cooked. If these are worthless, the weight needs to be deducted in the same manner as the raw meat test. If they have any value, they should be assigned the price as mentioned above.

- The Cost factor is the ratio of the final portion cost to the original purchase price per kg. This cost factor can be applied to any current market price to determine an up-to-date portion cost, provided that consistent purchase standard is maintained and identical portion is cut and served.

The calculation of Cost Factor: Servable price per kg / Purchase price per kg

Example:

10kg of meat at \$20 per kg (\$200.00) made up of:	\$188.40
7kg net weight @ \$26.91 per kg	\$11.60
2kg trimmings @ market value (\$5.80 per kg)	\$-
1kg fat @ \$-	\$200.00

Net purchase price is \$188.40

Service price is \$26.91

Cost factor is $26.91/20.00 = 1.3455$

Thus, if 1kg of meat costs \$25.00, the grossed-up cost will be $\$25.00 \times 1.3455 = \33.6375

3. When performing the standard yield test, nothing may be thrown away or used until the weight recorded for each meat agrees to the weight of meat before the test
4. In order to establish the permissible yield, it is helpful to observe the dismemberment. For example, 40% of a beef sirloin block consists of bones and fat. Of the remaining 60%, 40% becomes strip loin, 20%

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becomes filet. Accordingly, the yield of strip loin is 40%.

5. By using this yield it is possible to estimate the number of sirloin steaks to be obtained from the size of the purchased meat block. Using the above example, if 50kg meat block is purchased, 20 kg of sirloin steak meat can be obtained. If the standard one person serving is 200g, it is possible to serve 100 people. From the results of this test, the actual consumed volume is compared against the estimated quantities which can be supplied.
6. Butcher tests must be performed at least once a year. Also several tests must be carried out for each vendor and each item in order to check the quality of each vendor and its meat.
7. The above mentioned results must be reported to the Executive Chef to make necessary improvements; each one serving meat/fish cut by each butcher during the butcher test for meat/fish should be weighed and the largest, smallest, and an average size sample should be shown to provide accurate information of one serving volume. The objective of this is to eliminate the excess waste when trimming, to avoid various sizes cuts of meat, and to be able to always serve the standard size.
8. The results should be compared against past results. If the yield decreases even if there are no problems in the dismemberment and trimming of the butcher, there is a possibility that the quality of the material may have declined.

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Chief Accountant

Date

Financial Controller

Date

Director of Finance

Date