



Food and Nutrition Information Center

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Cost Control Resource List

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This publication is a compilation of resources for professionals involved in school food service. The resources are in a variety of information formats: articles, books and full-text materials on the World Wide Web. Resources chosen provide information on many aspects of school food service.

The resources included for this list contain reliable information and are available nationwide. Your local library or bookstore can help you locate these materials. Other items can be obtained from the source listed. Opinions expressed in the publications do not necessarily reflect the views of the U.S. Department of Agriculture.

Resources that are part of the National Agricultural Library (NAL) collection have an NAL Call Number listed. Lending and copy service information can be found at <http://www.nal.usda.gov/fnic/general/lending.html>. URLs are included when the material is available online in full text. Materials cannot be purchased from the Library. Please contact the publisher/producer if you wish to purchase any materials on this list.

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I. Cost Control

A. Books and Reports

Basic Food and Beverage Cost Control

Jack E. Miler and David K. Hayes

New York, NY: John Wiley & Sons, 1994. 288 p., 1 student workbook.

NAL Call Number: TX911.3.C65M55 1994

Summary: Focuses on helping food service managers understand the logic and systems involved with managing costs. Discusses the basic relationship between foodservice income, expense, and profit; presents methods and procedures for developing accurate projections and records of food and beverage sales volume; presents the techniques and methods used to effectively plan for buying, receiving, and storing food products; reviews the special responsibilities associated with the purchase and sale of alcoholic beverages; discusses methods used to issue and produce food and beverage products as well as arrive at their cost of production; details the techniques used to establish and monitor labor cost standards; discusses the management of foodservice expenses that are not food, beverage, or payroll; defines the role of the foodservice accountant in producing the balance sheet and the profit and loss statement; and presents the basic principles of income control.

Book of Yields Food Facts for Accurate Recipe Costing, 4th edition

Francis Talyn Lynch

Sonora, California: F.T. Lynch : ChefDesk, 1998. 35 p.

NAL Call Number: TX531. L96-1998

Summary: Contains the exact information to efficiently enter food items into any inventory or recipe-costing program, including how to convert purchase units from weights to volumes and from raw to trimmed foods.

Controlling and Analyzing Costs in Foodservice Operations, 3rd edition

James Keiser and Frederick DeMicco

New York: Macmillan, 1993. 524 p.

NAL Call Number: TX911.3.C65K44 1993

Summary: Provides a strong basis for foodservice management based on the concept of cost. In doing so, it covers personnel, accounting, marketing, forecasting, financing, menu pricing, and property management as they affect cost.

Controlling Costs in the Foodservice Industry

Dorothy Pannell-Martin

Alexandria, VA: inTEAM Assoc., 1998. 246 p.

NAL Call Number: TX911.3.C65-P36-1998

Summary: This manual is written for managers and directors of foodservice in schools, colleges, hospitals, industry, correctional institutions, as well as restaurant owners and managers and a handy reference with guidelines and examples for seasoned managers.

Costs Associated with Providing School Meals for Children with Special Food and Nutrition Needs

Martha T. Conklin and Mary Frances Nettles

Hattiesburg, MS: National Food Service Management Institute, Office of Applied Research, 1994. 162 p.

Web site: <http://www.nfsmi.org/Information/r12-94/r1294.htm>

NAL Call Number: LB3479 U6C66 1994

Summary: Report discusses findings from case study research on food and labor costs associated with providing school meals for children with special needs.

First Choice: A Purchasing Systems Manual for School Food Service

Hattiesburg, MS: National Food Service Management Institute, Office of Applied Research, 1995. 207 p.

Web site:

<http://www.nfsmi.org/Information/2003resourceguide.htm#first-choice>

NAL Call Number: TX911.3 P8G86

Summary: Purchasing systems reference manual for school food service personnel. Topics include steps in purchasing, the marketplace, regulations, product movement, bid units, specifications, brand approval, receiving, and more.

Cost Controls: 25 Keys to Profitable Success

David V. Pavesic

New York, NY: Lebhar-Friedman Books, 1999. 96 p.

Summary: Provides insights on planning and implementing a cost control program.

Foodservice Profitability: A Control Approach, 2nd Book and CD-ROM edition

Edward E. Sanders and Timothy H. Hill

Saddle River, NJ: Prentice Hall College Division, 2000. 364 p.

Summary: A text and technical manual with disk, for use in foodservice operation courses and in an actual industry setting. Emphasis is on helping students learn to gather information, often with the use of computer systems and applications, on which to base management decisions for maximizing sales, controlling expenses, and optimizing financial objectives. Numerous sample forms and reports illustrating control principles, strategies, and tactics can be easily removed from the book for reproduction. Includes chapter objectives, summaries, key concepts, exercises, and discussions questions. An appendix with exercises explains

how to use the tutorial program software on the accompanying disk.
Requires Windows 3.1 or higher and assumes a general knowledge of how to use a computer.

Management Workshop: Budgeting and Cost control

Child Nutrition Programs

Oklahoma City, OK: Oklahoma State Dept. of Education, 1993.

NAL Call Number: TX945.2.M362 1993 activity packet

NAL Call Number: TX945.2.M364 1993 student packet

NAL Call Number: TX945.2.M363 1993 teacher packet

Summary: Discusses ways to reduce the costs of school food service. Possible solutions include changing menu offerings; raising prices; reducing portions and/or the number of choices offered; reducing labor costs; increasing merchandising, new menus, choices, packaging, advertising and promotions to increase participation; and adding extra means of increasing income.

Resource Utilization in Food Service

National Food Service Management Institute, Division of Applied Research

University, MS: National Food Service Management Institute, 1993.
39 p. and 3 leaves

NAL Call Number: Z5986.R47--1993

Summary: Presents research related to resource utilization in food service, particularly in Child Nutrition Programs. Contains annotated bibliographies on productivity and meal production costs.

Solving the Money Mystery: A Handbook for School Food Service Managers in the National School Lunch Program

United States Department of Agriculture, Food and Nutrition Service, Midwest Region, Child Nutrition Programs

Chicago, IL: U.S. Dept. of Agriculture, Food and Nutrition Service, Midwest Region, Child Nutrition Programs, 1993. 76p. and 1 videocassette (6min)

NAL Call Number: aTX945.2.S64-1993

Summary: Includes a workbook and a video to assist school food service managers in their business operations. This is a user-friendly workbook intended to help you understand the financial operations of your school lunch program.

Standardized Quantity Recipe File for Quality and Cost Control, 2nd Edition

Janice T. Dana, Ruth Ann Robinson, and Christy J. Abbott
Ames, Iowa : Iowa State University Press, 1999.

NAL Call Number: TX820-.D36-1999

Summary: 400 recipes designed to be tasty, healthy, economical, and easy to prepare for large groups of people. Also includes additional information equipment, conversion, and purchasing. Contents compromise general information, weight vs. measure, abbreviations, symbols, common equivalents, dippers, ladles, adjustment of recipes, hazard analysis critical control points, and various food categories.

The Worm Mid-Scale Vermicomposting of Lunchroom Wastes

Binet Payne

Kalamazoo, Mich.: Flower Press , 1999. 180 p.

NAL Call Number: S661.P39 1999

Summary: Describes how to set up, maintain, and manage a mid-scale vermicomposting program at a school or a place of business.

B. Videos

Enhancing Productivity in School Foodservice

National Food Service Management Institute

Videocassettes (VHS) and 23 sheets of instructional materials

University, MS: National Food Service Management Institute, University of Mississippi, 1996.

NAL Call Number: Videocassette no. 2474

Summary: Concentrates on ways of making work easier and operations more efficient. Shows how to maximize time, energy and money in order to meet the goals of serving healthy meals, maintaining empowered employees, and operating financially sound programs.

Recipe Costing...The Bottom Line

Culinary Institute of America

1 videocassette (32 min.), 1 pamphlet

NAL Call Number: Videocassette no. 2340

Summary: To make sense of the dollar and cents of food-service, you need to understand recipe costing. In this tape, you will learn the secrets of controlling food costs and pricing menu item, and how to perform yield testing to determine total recipe cost.

C. Web Sites

NFSMI Insight no. 19 - Quality Financial Decision Making

National Food Service Management Institute.

Web Site: <http://www.nfsmi.org/Information/Newsletters/insight19.pdf>

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