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Microsoft PowerPoint has a user-friendly interface that streamlines the task of creating text documents, such as menus. A minimalist approach to menu writing is ideal for several reasons. It makes the menu read easier, as no extraneous images distract the guest from the purpose of the menu – listing the item name, description, if any, and its price. It also allows the food to speak for itself; unless you have access to a commercial-quality printer, the images often end up nondescript and detract from the appeal of the menu. Guidelines to follow when making a menu include economy of language, minimal use of pictures and concise descriptions. Open PowerPoint and click the “Click to Add Title” box. Enter the name of your restaurant. Click the “Click to add Subtitle” box and enter a subtitle, if desired. While the minimalist approach to menu design dictates using only the name of the restaurant on the cover, commonly used subtitles include contact information, such as a phone number or a slogan. Click in the title and subtitle boxes, and drag them to where you want them to appear on the cover, usually the top. Click “Insert” and hold the cursor arrow over “Picture” on the drop-down menu to open the side menu if you wish to add an image on the cover. Select the image location on the side menu. Clicking “From File” allows you to browse your computer’s file folders for the image. Select the image you wish to use and click “Insert.” Drag the image to the location you want it to appear on the menu cover. Click “Insert” and select “New Slide.” Click the “Click to Add Title” box and enter the information you want to appear on the first page of your menu. If you are dividing your menu according to courses, such as starters, main courses, desserts and beverages, enter the name of the course in the field. Click the “Click to Add Text” box and delete the text. Click the “Font Size” button and adjust to the desired size. Use a minimum 12-point font. Enter the name of the first item you wish to appear on the first menu page in the left side of the text box, followed by a series of ellipses that reach the right side of the box, leaving enough space to enter the price of the item. The ellipses help the reader correlate the price on the right side of the menu with the menu item on the left. Select “B” from the menu above the page if you wish your entered text to appear bold. Press “Enter” and type a description of the item if desired. Use a font at least two points smaller to help the reader differentiate the food items from the descriptions. Type the price on the right side of the text box immediately following the ellipses and press “Enter.” Type the name of the second item, followed by an identical number of ellipses as on the first. Type in the price and press “Enter.” Continue entering menu items as needed on the page. Click “Insert” and follow the directions in Step 4 if you want to add an image to the page. Drag the image where you want it to appear on the page. Click “Insert” and select “New Slide.” Enter the title of the second menu page, such as “Entrees,” in the “Click to Add Title” field. Click the “Click to Add Text” field. Enter the information for the second menu page as you did the first, followed by a description underneath in a smaller font, if desired. Type the prices for each item on the right side of the text box as you did before. Click “Insert,” select “New Slide” and enter the information for the next page as you did for the previous pages. Create additional pages, such as for desserts, in the same manner. On the last page of the menu, enter any additional information you want the guest to see, such as payment options or a notation telling the guest you charge an automatic gratuity for large parties. Click “Outline.” Proofread and edit your entries. Double-check your spelling and confirm that the prices are correct. Click “Print” and print a hard copy of your menu to judge for yourself how it will read in the guest’s hands. Tips Print and place your menu in a menu sleeve for a professional presentation. Going out to eat is not easy on the wallet, so a \$5.99 all-you-can-eat spaghetti buffet seems like a good deal. But, is a pasta dinner for four, something you make at home, really worth \$25? Not unless it’s imported direct from Italy. Surprisingly, the steak dinner that would cost your group more than \$100 might actually be a better deal.According to Forbes magazine, a fine-dining restaurant’s average cost of raw food is around 38 to 42 percent of menu price, but only 5 to 8 cents of every dollar goes to the restaurateur. The rest is swallowed up in overhead, payroll and food costs.So, restaurants want to maximize revenue. To do this, they balance high-profit dishes like pasta or chicken (that cost less to buy and serve) against high-cost like seafood or beef, where the markup will be less. Certain industry practices help too. For example, a menu consultant might advise showcasing high profit dishes in the menu’s top right-hand top corner and including a price anchor – that extremely over-priced item that makes everything else look inexpensive. A daily special is another way to promote preferred items, and who doesn’t want something special? Creative ideas, such as having patrons wait in the bar where they may order a drink or advertising an all-you-can-eat brunch buffet also help a restaurant’s bottom line.Since your average restaurant can only charge so much for an entrée, without losing business, it has to make up the difference on other parts of the meal. So, what specific items make restaurants the most money? Keep reading to learn about some popular budget busters on menus. The first one has a markup of more than 900 percent.In many restaurants, you get free refills on soft drinks, so you may feel like you’re really getting a bargain. After all, the wait staff brings you these tall glasses, brimming with ice and soda, and you don’t even have to finish the first one before they have the next glass sitting in front of you.But, did you know that your \$1.95 soda is only costing the restaurant around 20 cents per serving? That’s a markup of 975 percent, so even if you have a few refills, the restaurant is not sweating it. Soft drinks are not the only beverages making restaurants money as you’ll see later in this article.In the meantime, if you want to get the most value for your dining-out dollars, opt out on the soda. Water is better for you and tap water is completely free. But, if you really want the soft drink, say yes to refills or don’t be afraid to ask for a to-go cup on your way out. After all, you’ve paid for it.It’s no secret that it often costs more to eat healthy – fresh fruits, vegetables and lean proteins are more expensive than French fries or burgers. But, is a restaurant salad really worth the \$7 to \$12 that you might pay?Take a shrimp Caesar salad, for example. The restaurant buys the romaine lettuce and other ingredients in bulk, and croutons are cheap, often made from day-old bread to give them that nice crunchiness. So, the true cost is in the seafood. It’s a common perception that seafood is more of a delicacy and it’s healthy, so we’re willing to pay more for it. However, there’s a good chance that the shrimp in a Caesar salad are not the large, high-cost Atlantic shrimp but low dollar product that’s not much more expensive than chicken.The iceberg lettuce wedge is another budget buster on the menu. In the 1950s and 60s, people thought iceberg lettuce was suave and sophisticated so the lettuce wedge became a popular salad in restaurants. Even though it’s made a comeback now, it’s basically a head of lettuce that is mostly water, drizzled in ranch dressing. For around \$5, you can create this at home and have lettuce wedges to least all week.For the best salad value, choose one that you couldn’t create at home, with ingredients like fresh lobster or sirloin to justify the cost.Relaxing with a glass of wine is a reason many patrons enjoy dining out, and restaurateurs enjoy you enjoying that. And why not? The markup on wine is usually around 300 percent, and it’s not uncommon for it to be higher. A bottle that the restaurant buys wholesale for \$10 (which would cost you around \$15 in a store) will sell anywhere from \$30 to \$40.How do restaurants justify that markup? Well, a food critic for the San Francisco Chronicle said that a markup of at least 2.5 times on wine was reasonable because of the costs involved in buying, stocking and serving the product. Also, the profit margin on wine by the glass is sometimes higher than by the bottle because the restaurant may be left with opened bottles that they have to use quickly or throw away.For some, paying that high price to have a glass of wine is part of the package, but if you want to avoid this budget buster, see if you can bring your own wine. Many restaurants allow this and simply charge a corkage fee. The fee usually ranges anywhere from \$10 to \$20, but it’s usually a better deal for your wallet, and it gives you the option of drinking a higher quality wine without breaking the bank.Many people order seafood in restaurants because it’s perceived as a higher value, healthier choice than other proteins. We think that seafood is better quality, more exclusive and therefore worth the expense. Sometimes this is true, but sometimes, seafood is just another menu budget buster.For example, if you have a choice of a dish with \$2 worth of chicken or \$2 worth of shrimp, the restaurant will probably charge more for the shrimp dish. We’d not only expect that, we’d pay it.Then, you have the issue of quality. Maryland crab cakes are delicious, but “Maryland-style” crab cakes mean those crustaceans hale from another, less exclusive locale though you’ll pay a Chesapeake Bay price. Another example where you might not get what you’re paying for is a seafood medley or fruits de mer (fruits of the sea) dish. Your shellfish – shrimp, lobsters, mussels, oysters and clams – are your high dollar items, but you’ll probably also have other swimmers mixed in to give the dish quantity and help the restaurant manage raw food costs.So, what do you do if you want to enjoy some good quality seafood? Ask where it’s from. If you want shellfish, order the lobster, mussels or clams and leave the other fruits de mer out at sea.The next budget buster isn’t as special as it seems.Whether it’s the Blue Plate Special or the Chef’s Special, almost all restaurants have that limited-time- only dish. But is this a truly unique dish from a creative chef, a pricing scam or something the kitchen need to get rid of before it expires? The answer could be all three.A daily special is often a way for the chef to get creative, and spice up the menu for the restaurant’s regular diners. But, it can also be a way to establish a pricing structure and manage diners’ perceptions. If the special pecan-encrusted salmon is \$30, you might feel better about ordering the shrimp scampi at \$25.Specials can also be ways to get rid of surplus. If the salmon is not moving quickly enough, it may end up as a “Salmon Surprise” that week. Additionally, if that particular restaurant does catering or hosts special events, they may have leftovers they need to use.Specials also give restaurants pricing flexibility. Specials are a temporary item on the menu, if they’re listed at all, so the chef can change prices based on changing costs or low sales.To avoid busting your budget on a daily special, ask some questions about the preparation to help determine how special things really are.Getting Your Just DessertsOnce upon a time, desserts were a way for restaurants to make easy money. The low cost of ingredients, the little preparation time required, and the \$5 price tag for a slice of German chocolate cake helped profits. But, with the popularity of the pastry chef today, every fine dining restaurant in town features signature desserts, complex tarts and labor-intensive delicacies. So, if you want a little value for your dollar, order the dessert and watch the restaurant work for it.Breakfast is a favorite pastime, especially on the weekends. But, unless you order the omelet stuffed with crab and lobster, you’re probably spending too much.How do most people begin their breakfast? With a cup of joe. The mark-up is about 300 percent and a profitable item for a restaurant, regardless of refills. And, we’re not even discussing the skinny, soy-milk, and whipped cream specialty coffees. Orange juice isn’t much different. Imagine a 64 ounce (1.89 liter) container from a grocery store, costing around \$3 and assume restaurants buy cheaper in bulk. Dining out, a 16 ounce (473 milliliter) glass costs you between \$1.50 and \$2.50. You don’t have to be a math genius to know this is a triple digit markup.On to the food: The majority of breakfast items like pancakes and egg dishes are highly profitable and cheap to make. So, that \$9 stack of pancakes that you could make at home for a dollar or two is making the restaurateur very happy. Syrup, especially if it’s a fancy specialty, may be the costliest part of your meal. Omelets are no different. Bacon, ham, turkey, peppers, tomatoes – regardless of the type or style are still very inexpensive ingredients and unless specified, fairly generic and purchased in bulk. In other words, don’t expect gourmet mushrooms or organic tomatoes in that omelet.With appetizers and side dishes, restaurant-goers have a hard time determining a good value. Subsequently, these items are more profitable for the establishment. The entrée is your main focus and that’s what sets the standard. Adding mashed potatoes for an additional \$4 may not seem like much when you’re already paying \$30 for a steak. Or, if you’ve passed up a shrimp entrée for \$22, the shrimp cocktail appetizer may seem affordable at \$9.00.Jody Pennette, the founder of CBS Restaurant Group, told Forbes in October 2011 that the prices on appetizers and side dishes had increased disproportionately to the raw food costs of these items. This gives restaurants a nice cash cow. “Restaurants keep mains as competitive as they can, knowing they have leeway in other parts of the menu.” Pennette added. Remember that the next time your order the \$8 macaroni and cheese.Another trick of the trade – use mysterious ingredients that your average person doesn’t eat or use. If you don’t cook with lavender, use truffles or Beluga caviar in your recipes, you won’t know what they should cost. The presence of that exotic element in your appetizer or side dish justifies the higher price, regardless of the quantity or quality used in the recipe.So, skip the appetizer or extra side dish, and not only for cost reasons. Ordering them leaves you less likely to finish your entrée. That’s leaving money on the table. Another thing leaving money on the table? Pasta.Most people enjoy pasta, and what’s not to love? It’s filling, it’s tasty, it works with seafood, meat or primavera and it’s one of the more affordable items on the restaurant menu. But appearances can be deceiving.Earlier we mentioned that food costs average between 30 and 42 percent of menu prices, average being the operative word. Pasta, for example, brings that number down which is why restaurant owners love you to choose the penne over the beef. Pasta costs around 18 percent of menu price, so restaurants can make a killing. Even served with shrimp, veal or fancy mushrooms, there is still a nice profit margin factored into most pasta dishes.So, if pasta is a restaurant rip-off, what should you order? According to Clark Wolfe, a restaurant consultant from New York in a Forbes article, “Choose labor-intensive, time-consuming complex dishes that call for hard-to-find ingredients.” You are paying for it, so why not get the most value from your meal? Wolfe added, “If you can whip it up yourself in 20 minutes with stuff from your kitchen cupboard – do that. In other words, go hard or go home. And we think that especially applies to the next item on our list.If you’re familiar with comic strips, you know Popeye, the spinach-eating sailorman. One of Popeye’s friends, Wimpy, was a bit of a mooch with an insatiable appetite for hamburgers. Today’s restaurant patrons are no different. However, the new gourmet burgers are enough to make anyone, including Wimpy, reconsider his options.Most diners have a price point in mind when they order a hamburger, usually under \$10. Extras like cheese, bacon, and mushrooms may cost 50 cents to \$1 extra. But, today’s restaurants have found ways to spice up the standard hamburger, and in doing so, command a higher price tag.Chefs add unique burger toppings like foie gras, special mushrooms or truffles; stuff patties with lobster or gruyere cheese or make them with Kobe beef, ostrich, or salmon. Spices and spreads like pesto, curry or wasabi are other ways to jazz up this standard fare. In the minds of customers, this also elevates the burger from the sandwich category into fine dining.But, with these sophisticated ingredients, you get a very small portion relative to the price. How many truffles fit on a burger? How much wasabi do you need on the bun? Do a few lobster pieces justify the cost? To avoid this budget buster, stick to your good, old-fashioned burger. You may not feel as classy, but you’ll get a better bang for your buck and still love the taste.A Big Bite in the Big ApplePeople would expect New York City to have some of the more expensive restaurants in the world, and it doesn’t disappoint. In April 2011, Masa, a Japanese and sushi restaurant in Manhattan’s Columbus Circle, was ranked as the most expensive NYC restaurant. Dinner averaged between \$400 and \$600 per person – before gratuity, drinks or taxes!So after all that, would the best deal be some good old-fashioned Chinese food from the local takeout place? Yes and no. International is another area where prices can be deceiving.Looking at Japanese fare, most would say sushi is worth the price. It has low food costs but high labor. After all, it takes talent and time to make the rolls; most people can’t do this at home. But, where does the \$6 edamame fit in? This popular side dish is oh-so-healthy, but restaurants buy a pound for under \$2, boil the beans and add salt. So, when you get your 4 to 6 ounces (113 to 170 grams) of soybeans, remember that it cost the restaurant about 50 cents in food and labor.If you love Chinese food, chicken-fried rice is probably on that list. What goes into a \$7 to \$9 bowl of this? Assume any restaurant is buying eggs, rice and oil in bulk. Add tiny bits of chicken, the cheaper veggies of the day, toss it all around and you’ve got your entrée. The better deal is the beef and broccoli stir-fry. It’s more expensive but it’s healthier and a better deal for your wallet.Or go Mexican and consider guacamole. A guacamole chip and dip appetizer costs between \$3 and \$10, but the restaurant pays \$1 for an avocado. They mash it up, add some spice and it’s done. Remember, if you can do it quickly and easily at home, it’s probably not worth the restaurant’s price.Arrunugam, Nadia, “Restaurant Foods that Are Ripping You Off.” Forbes. October 19, 2011. (November 1, 2011). Christine. “10 Things Your Restaurant Will Not Tell You.” SmartMoney. March 29, 2007. (November 2, 2011). Chelsea. “Say it ain’t so for a cup of joe: Price of coffee beans climb.” CNN. April 27, 2011. (November 4, 2011). . “Five Leading Retail Rip-offs.” March 30, 2009. (November 2, 2011). New York. “NYC’s 4 Most Expensive Restaurants.” April 22, 2011. (November 8, 2011). Landon. “The Real Cost of Breakfast.” The Quizzical Brow. (November 15, 2011). Aaron. “ 10 items with ludicrous mark-ups.” MSNBC. (November 4, 2011). Kelly. “The 10 Lamest Things You Can Order in a Restaurant.” Zagat. (November 5, 2011). Daisy. “Want to avoid restaurant menu rip-offs? Skip side dishes, order red meat and treat yourself to dessert.” Dailymail. October 21, 2011. 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