

YOUR MENU AS A SALES TOOL

Knowledge series Concept & Offer · volume 1 of 3

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Your menu is the only salesperson that reaches every guest. It shapes what gets ordered, and so what is left at the end of the month. This volume shows how to organise your menu around earnings without losing your guests.

The conditions in your country

Figure in Ireland	Value	Source
Statutory minimum wage per hour, 2026	€14.15	[1]
VAT on food served / drinks	9% / 13.5% · 23%	[2]
Restaurant prices, 2019 to 2025	+ 28.1%	[3]

Rising labour costs hit labour-intensive dishes hardest. A menu that was priced correctly three years ago may now be losing money on several dishes.

Two questions for every dish

Does it sell often? And does it earn more than the average dish on your menu? The answers give you four groups, each with a clear action. Base this on at least four weeks of sales data from your till.

Dish	Menu	Goods	CM I	Sold	Group
Beef burger with fries	€19.50	€5.30	€12.59	420	Plowhorse
Pasta with tomato and burrata	€16.00	€2.80	€11.88	380	Plowhorse
Rump steak 250 g	€38.00	€18.00	€16.86	160	Star
Pan-fried fish fillet	€28.50	€11.00	€15.15	90	Puzzle
Vegetable curry with rice	€20.00	€3.30	€15.05	70	Puzzle
Classic tarte flambée	€13.50	€2.40	€9.99	140	Dog

Model figures for four weeks, food at 9% VAT. Average contribution margin I: €12.95. A dish counts as “popular” from 147 portions, which is 70% of the average. This 70% rule is standard in menu analysis.

What to do with each group

Group	Meaning	Action
Star	popular and profitable	Place prominently, protect quality and portion, never discount.
Plowhorse	popular but low-earning	Review recipe and labour, adjust the side, raise the price in small steps.
Puzzle	profitable but rarely ordered	Describe it better, move it to a better spot, have service recommend it.
Dog	rare and low-earning	Replace or remove it. That also eases purchasing, storage and prep.

The quickest lever

The best-selling plowhorse, "Beef burger with fries", earns less per portion than average. Raising its price from €19.50 to €21.00 brings in about €578 more contribution every four weeks at the same volume, with no extra goods or labour.

Six rules for a menu that sells

- ☐ 01 **Less is more**
Five to seven dishes per section is a proven practice value. A short menu cuts stock, spoilage and waiting times.
- ☐ 02 **Put stars where eyes land**
The first and last position in a section and highlighted boxes are chosen more often.
- ☐ 03 **Describe, don't list**
Origin, method and a sense of flavour sell better than a list of ingredients.
- ☐ 04 **Don't line prices up in a column**
A price column invites guests to hunt for the cheapest dish. Put the price at the end of the description.
- ☐ 05 **Label allergens correctly**
Even for food that is not prepacked, you must inform guests about the 14 major allergens [4]. Letters or numbers with a key are enough.
- ☐ 06 **Review at least twice a year**
With current purchase prices and recent sales figures.

Your knowledge series

This guide is the first of three volumes on **Concept & Offer**. Each volume builds on the one before: from understanding to applying to strategy.

Vol.	Title	Stage	Status
1	Your menu as a sales tool	Foundations	You are reading it · free
2	Menu engineering in practice	Deep dive	April 2027 · in the membership or €39 on its own
3	A concept that fits: guests, offer, price and presence	Masterclass	July 2028 · in the membership or €59 on its own

Coming in volume 2: Menu engineering in practice

- ☐ 01 A complete menu analysis from your till data, step by step
- ☐ 02 Raising prices without losing guests: steps, timing, communication
- ☐ 03 Drinks and dessert menus as a second profit lever

Volume 3, A concept that fits: guests, offer, price and presence: Start from the guest: combine target group, offer, price level and presence into a concept that lasts.

The membership: new know-how every month

Month in the quarter	What you receive
1	A new volume, deep dive or masterclass, with charts, worked examples and, for volume 3, an Excel tool
2	Practice sheet: a tool, calculation or checklist for the current volume, ready to use
3	A case from practice plus your country's latest figures: minimum wage, tax rates, cost trends

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Sources

- [1] WageIndicator: national minimum wage in Ireland from 1 January 2026.
- [2] vatupdate.com: Ireland 9% VAT on food services from 1 July 2026 (25 July 2026).
- [3] Eurostat: Harmonised Index of Consumer Prices, restaurants, cafés and the like (prc_hicp_aind, CP1111), annual averages 2019 and 2025.
- [4] Regulation (EC) No 852/2004 on food hygiene, Art. 5 (HACCP); Regulation (EU) No 1169/2011, Art. 44 (allergen information for non-prepacked food).

Bauch Food Concept practice values are labelled as such. They are guide values from consulting practice, not official limits. Worked examples use model figures adjusted to the local price level. All information without guarantee, as of October 2026. Statutory values may change. For tax and legal questions, please consult your tax adviser or lawyer.