

RESTAURANT BUDGET

Manage to prime cost: food 28-35% of food sales, beverage 18-24%, prime at or under 60% of sales.

Restaurant _____ Month _____

Line	Planned	Actual	% of sales
SALES			
Food sales			
Beverage sales			
Total sales			
COST OF GOODS			
Food cost			
Beverage cost			
LABOR			
Front of house			
Back of house			
Payroll taxes & benefits			
PRIME COST (COGS + labor)			
OPERATING			
Rent & CAM			
Utilities			
Marketing			
Supplies, fees & other			
NET			