

Restaurant Business Plan Financials Template



1. Financial Overview

Summarize the key financial projections and takeaways for your restaurant. Highlight expected revenue streams (dine-in, takeout, delivery, catering, etc.), cost structure, and profitability outlook. Provide insights into the financial health of your restaurant and how you plan to achieve financial sustainability.

2. Assumptions

Each financial projection in this plan is based on industry-specific assumptions. In this section, outline key factors that influence your projections, such as the following:

- *Average check size per customer*
- *Daily/weekly foot traffic and table turnover rates*
- *Seasonal variations in revenue*
- *Labor costs as a percentage of revenue*
- *Food cost percentage and supplier pricing trends*
- *Rent, utilities, and other fixed costs*

Provide credible sources for your assumptions, such as industry reports, local market data, or historical restaurant performance trends.

3. Key Financial Indicators and Ratios

Use this section to present key financial indicators and ratios that reflect your restaurant's financial position and performance. Common restaurant-specific ratios include the following:

- Prime Cost Ratio: $(\text{Food Cost} + \text{Labor Cost}) / \text{Total Sales}$
- Gross Profit Margin: $(\text{Total Revenue} - \text{COGS}) / \text{Total Revenue}$
- Food Cost Percentage: $(\text{Total Food Cost} / \text{Food Sales})$
- Beverage Cost Percentage: $(\text{Total Beverage Cost} / \text{Beverage Sales})$
- Labor Cost Percentage: $(\text{Total Labor Cost} / \text{Total Sales})$
- Break-even Sales Point: $(\text{Fixed Costs} / \text{Contribution Margin})$
- Cash Flow to Revenue Ratio: $(\text{Net Cash Flow} / \text{Total Revenue})$

These ratios help investors, lenders, and stakeholders assess the efficiency and profitability of your restaurant.

4. Break-Even Analysis

Use this section to calculate how much revenue your restaurant needs to generate to cover all operating expenses before achieving profitability. Include a table and/or chart showing the following:

- Fixed Costs (rent, utilities, salaries, etc.)
- Variable Costs (food and beverage costs, hourly wages, marketing expenses)
- Contribution Margin (Revenue per sale - Variable Costs per sale)
- Break-even Point (Number of meals or sales required to cover costs)

A visual chart can help demonstrate how pricing and volume affect profitability.

5. Financial Statements

5.1 Pro Forma Profit and Loss Statement (P&L)

Use this section to provide a projected income statement. Detail the following:

- *Projected revenue from food, beverage, and other sales*
- *Cost of Goods Sold (COGS), broken down by food and beverage costs*
- *Operating expenses (payroll, rent, utilities, and marketing)*
- *Projected net profit or loss after all expenses are accounted for*

Stakeholders will use this to evaluate the restaurant's expected profitability over time.

5.2 Pro Forma Cash Flow Statement

Use this section to provide a cash flow forecast. Detail the following:

- *Projected cash inflows from sales, loans, or investor funding*
- *Projected cash outflows for rent, payroll, inventory purchases, and operational expenses*
- *Net cash flow to assess liquidity and financial stability*

This statement ensures your restaurant maintains sufficient cash to cover expenses and growth investments.

5.3 Pro Forma Balance Sheet

Provide a projected balance sheet outlining the following regarding your restaurant:

- *Assets (cash, inventory, equipment, furniture, etc.)*
- *Liabilities (loans, accounts payable, lease obligations, etc.)*
- *Equity (owner's investment, retained earnings, etc.)*

DISCLAIMER

Any articles, templates, or information provided by Smartsheet on the website are for reference only. While we strive to keep the information up to date and correct, we make no representations or warranties of any kind, express or implied, about the completeness, accuracy, reliability, suitability, or availability with respect to the website or the information, articles, templates, or related graphics contained on the website. Any reliance you place on such information is therefore strictly at your own risk.