

SAMPLE Assumptions for Break Even Analysis

(Inputs from this sheet will auto link to the Break Even worksheet)



Note: Make entries in the "pink" colored cells. Yellow colored cells are locked and contents of these cells are auto calculated

Sales Projections	Weekly	Monthly	\$/Year	% of Total
Food & Beverage	\$ 22,000	\$ 95,333	\$ 1,144,000	76.5%
Liquor	\$ 2,500	\$ 10,833	\$ 130,000	8.7%
Beer	\$ 1,250	\$ 5,417	\$ 65,000	4.3%
Wine	\$ 3,000	\$ 13,000	\$ 156,000	10.4%
Total Sales	\$ 28,750	\$ 124,583	\$ 1,495,000	100.0%

Cost of Sales	%	\$/Year	
Food & Beverage Cost %	32.0%	% Food & Bev Sales	\$ 366,080
Liquor Cost %	18.0%	% Liquor Sales	\$ 23,400
Beer Cost %	25.0%	% Beer Cost	\$ 16,250
Wine Cost %	32.0%	% Wine Cost	\$ 49,920
Total Cost of Sales			\$ 455,650 30.5%

Management Salaries (Annual)	\$/Year	% of Sales
General Manager	\$ 75,000	5.0%
Chef/Kitchen Manager	\$ 65,000	4.3%
Assistant Manager	\$ 48,000	3.2%
Assistant Manager	\$ -	0.0%
Other	\$ -	0.0%
Total Management Salaries	\$ 188,000	12.6%

Hourly Labor Cost (Weekly)	\$/Week	Monthly	\$/Year	% of Sales
Kitchen Hourly Labor	\$ 2,400	\$ 10,400	\$ 124,800	8.3%
Front of House Hourly Labor	\$ 1,700	\$ 7,367	\$ 88,400	5.9%
Management Hourly Labor	\$ -	\$ -	\$ -	0.0%
Total Hourly Labor	\$ 4,100	\$ 17,767	\$ 213,200	14.3%

Total Payroll (Salaries & Wages)	\$ 401,200	26.8%
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	% of Sales	\$/Year
Employee Benefits	5.5%	\$ 82,225
Direct Operating Expenses	6.5%	\$ 97,175
Music & Entertainment	0.0%	\$ -
Marketing	3.0%	\$ 44,850
Utilities	4.0%	\$ 59,800
General & Administrative (excl. credit card fees)	3.5%	\$ 52,325
Credit Card Fees	2.8%	\$ 41,860
Repairs & Maintenance	1.0%	\$ 14,950
Occupancy Costs		\$ 85,000 5.7%
Interest Expense (Loans)		\$ 26,000 1.7%
Principal Payments (Loans)		\$ 23,000 1.5%
Net Profit/Loss		\$ 110,965 7.4%