



Want to know:

- break-even sales relative to a lease?
- what are the right sales for a lease?
- necessary adjustments to specific lines to hit profit?
 - required check average adjustments?
 - required guest counts?
- what sales required to hit profit?
- how to quickly convert annual to weekly proforma?
- productivity standards for hourly labor by department?
- much more.....

**We may have the tools to expedite the analysis.
Contact us with questions: info@archepoint.com**

	Food Mix Liquor Mix	82.00% 18.00%				
		Check Average	Covers	Sales	Sales Mix %	Covers Mix %
	Lunch	9.75	51,479	\$501,920	23.08%	33.33%
	Dinner	16.25	102,959	\$1,673,084	76.92%	66.67%
1 Year(s): 364.0 Days	Total	14.08	154,438	\$2,175,004	100.00%	100.00%
	Annual Total		154,438	\$2,175,004		
Summary		Actual	Goal	Var. b(w)	Unit Size (Sq. Ft):	3,600
1 Year(s): 364.0 Days	Sales	\$2,175,004	\$2,226,312	(\$51,308)	Total Seats:	165
	Operating Profit	23.55%	24.23%	(0.68%)	Seats / Sq. Ft.	22
	Fixed Cost	17.23%	16.55%	(0.68%)		
	Net Operating Profit before Taxes (NOPBT)	6.32%	7.00%	(0.68%)		
	Annual Lease Expense	\$135,000	\$120,199	(\$14,801)		
	Annual \$ Lease / Sq. Ft.	\$37.50	\$33.39	(\$4.11)		
	Annual \$ Profit / Sq. Ft.	\$38.18	\$43.29	(\$5.11)		
	Annual \$ Profit / Seat.	\$833	\$944	(\$111)		
	Annual Sales / Sq. Ft.	\$604	\$618	(\$14)		
	Annual Sales / Seat	\$13,182	\$13,493	(\$311)		
	Annual Sales	\$2,175,004	\$2,226,312	(\$51,308)	Actual %	
True 1 Year(s): 364.0 Days	Fixed Cost	\$642,234			29.53%	
True 1 Year(s): 364.0 Days	Variable Cost	\$1,395,321			64.15%	
Total 1 Year(s): 364.0 Days	Cost	\$2,037,555			93.68%	
Sales Goal Breakdown 1 Year(s): 364.0 Days		Check Average	Covers	Covers Var. b(w)	Sales	Sales Var. b(w)
	Lunch	9.98	52,693	(1,214)	\$513,760	(\$11,840)
	Dinner	16.63	105,388	(2,429)	\$1,712,551	(\$39,468)
	Total	14.42	158,081	(3,643)	\$2,226,312	(\$51,308)



Unit Name: **My Restaurant Example**

1/14/12

Note:

Example Only

1 Year(s): 364.0 Days P&L NOBT: 6.32%

		\$	%	Adj. to Goal NOBT	
				ADJ	GOAL
Income					
	Food Sales	\$1,783,503	82.00%	\$42,072	
	Bar Sales	\$391,501	18.00%	\$9,235	
	Total Sales	\$2,175,004	100.00%	\$51,308	2.36%
Food Cost	Food COGS	\$454,793	25.50%	(0.83%)	24.67%
Bar Cost	Bar COGS	\$76,343	19.50%	(3.78%)	15.72%
	Total COGS	\$531,136	24.42%	(0.68%)	23.74%
Gross Profit		\$1,643,868	75.58%	0.68%	76.26%
Labor					
	Back Labor	\$178,350	8.20%	(0.58%)	7.62%
	Front Labor	\$306,676	14.10%	(0.58%)	13.52%
	Total Operating Payroll	\$485,026	22.30%	(0.68%)	21.62%
	Management Payroll (Average Annual Wage) \$45,000				
	Management Payroll (Average 1 Year(s): 364.0 Days Wage) (Number on Staff incl. Lead Hourlies) 4.0	\$180,000	8.28%	(0.68%)	7.60%
	Total Payroll	\$665,026	30.58%	(0.68%)	29.90%
	Payroll Tax	\$85,847	3.95%	12.50%	
	Health Insurance	\$32,625	1.50%	4.8%	
	Workers' Comp	\$30,905	1.42%	4.50%	
	Vacation & Bonus	\$21,750	1.00%	3.2%	
	Asso. Payroll Cost \$116,752 5.37%				
	Payroll Tax & Employee Benefits	\$171,127	7.87%	(0.68%)	7.19%
	Total Labor	\$836,153	38.44%	(0.68%)	37.76%
Advertising & Promotion					
	Promotions	\$32,625	1.50%		
	Advertising	\$43,500	2.00%		
	Total Advertising	\$76,125	3.50%	(0.68%)	2.82%
Profit Contribution		\$731,590	33.64%	0.68%	34.32%



Direct Operating Expenses				
Linen	\$7,613	0.35%		
Uniforms	\$3,277	0.15%		
Tableware	\$7,472	0.34%		
Glassware	\$2,413	0.11%		
Silver/Utensils	\$2,125	0.10%		
Small Equipment	\$4,554	0.21%		
Cleaning Supplies	\$12,340	0.57%		
Supplies	\$33,538	1.54%		
Supplies (corp allocation)	\$2,175	0.10%		
Vending Commissions				
Other Income/Rebates				
Total Target DOE	\$75,506	3.47%	(0.68%)	2.79%
Outside Printing	\$2,175	0.10%		
Printing (corp allocation)	\$6,525	0.30%		
Utilities	\$52,000	2.39%		
Telephone	\$4,800	0.22%		
Cash Over/Short				
Repair & Maintenance	\$43,500	2.00%		
Equipment Rental	\$2,175	0.10%		
Total Other DOE	\$111,175	5.11%	(0.68%)	4.43%
Total Direct Operating Expenses	\$186,681	8.58%	(0.68%)	7.90%
Administrative Expenses				
Employee/Customer Relations	\$4,350	0.20%		
Administrative Costs	\$2,175	0.10%		
Bank & Credit Card Charges	\$26,100	1.20%		
Credit Card Chargebacks				
Total Administrative Expenses	\$32,625	1.50%	(0.68%)	0.82%
Controllable & Operating Expenses	\$1,662,721	76.45%	(0.68%)	75.77%
Operating Profit	\$512,283	23.55%	0.68%	24.23%
: Rent +5.00% every 5 yrs				
1 Year(s): 364.0 Days Minimum	\$135,000	6.21%		
Rent For Yr1				
% Rent 6.00% Natural Break				
\$2,250,000				
Total Rent	\$135,000	6.21%	(\$14,801)	\$120,199
Royalties			(0.68%)	



CAM	\$6,500	0.30%		
Insurance	\$25,000	1.15%		
Landlord Insurance				
Real Property Tax	\$15,000	0.69%		
Personal Property Tax				
Taxes and Licenses	\$2,500	0.11%		
Professional / Consultation**	\$10,000	0.46%		
Debt	\$44,709	2.06%		P/I \$300K @ 8.00% / 10 yrs For Yr1
Total Other Occupancy Costs	\$103,709	4.77%	(0.68%)	4.09%
Total Occupancy Costs	\$238,709	10.98%	(0.68%)	10.29%
R.O.P. / Cash Flow	\$273,574	12.58%	0.68%	13.26%
Total Depreciation	\$60,000	2.76%	(0.68%)	2.08%
Corp Overhead & Management	\$76,125	3.50%	(0.68%)	2.82%
Training				
Total Pre-opening Labor			(0.68%)	
Total Overhead	\$76,125	3.50%	(0.68%)	2.82%
Amortization			(0.68%)	
Total Fixed	\$374,834	17.23%	(0.68%)	16.55%
N.O.B.T. / Store Contribution	\$137,449	6.32%	0.68%	7.00%
EBITDA	\$242,158	11.13%		
EBTDA	\$197,449	9.08%		
Debt Payment [Interest only, Principal, only or P & I]	\$44,709	2.06%		
EBITDA : Debt Payment [Interest only, Principal, only or P & I] (Ratio)	5.42			
Cash In:	\$100,000			
Total Cost:	\$950,000			