

Emerson's Southurger - Pro Forma Operating Budget

REVENUES		Week	Month	Year	% Sales
Estimated Food Sales		\$25,438.10	\$105,992.08	\$1,271,905.00	65.20%
Estimated Beverage Sales		\$13,576.00	\$56,566.67	\$678,800.00	34.80%
Total Sales		\$39,014.10	\$162,558.75	\$1,950,705.00	100.00%
Food Cost	26%	\$6,613.91	\$27,557.94	\$330,695.30	16.95%
Beverage Cost	22%	\$2,986.72	\$12,444.67	\$149,336.00	7.60%
Cost of Sales	(1)	\$9,600.63	\$40,002.61	\$480,031.30	24.61%
Gross Profit		\$29,413.47	\$122,556.14	\$1,470,673.70	75.39%
FIXED OPERATING COSTS					
Rent		\$2,230.22	\$9,300.00	\$111,600.00	5.72%
Utilities		\$431.65	\$1,800.00	\$21,600.00	1.11%
Telephone/Internet		\$47.96	\$200.00	\$2,400.00	0.12%
POS Equipment		\$95.92	\$400.00	\$4,800.00	0.25%
Advertising		\$1,169.49	\$4,876.76	\$58,521.15	3.00%
Insurance		\$239.81	\$1,000.00	\$12,000.00	0.62%
Exterminator		\$47.96	\$200.00	\$2,400.00	0.12%
General Manager		\$1,438.85	\$6,000.00	\$72,000.00	3.69%
Asst Manager		\$959.23	\$4,000.00	\$48,000.00	2.46%
Chef/Kitchen Manager		\$1,079.14	\$4,500.00	\$54,000.00	2.77%
80% Kitchen/Service Wages		\$6,512.82	\$27,136.75	\$325,641.00	16.69%
Payroll Taxes	15.34%	\$2,198.52	\$9,160.48	\$109,925.81	5.64%
Worker's Compensation Insurance		\$119.90	\$500.00	\$6,000.00	0.31%
Licenses and Fees		\$143.88	\$600.00	\$7,200.00	0.37%
Accountant Fees		\$119.90	\$500.00	\$6,000.00	0.31%
Payroll Fees		\$47.96	\$200.00	\$2,400.00	0.12%
Trash/Garbage Hauling		\$95.92	\$400.00	\$4,800.00	0.25%
Other Expenses (Music etc)		\$95.92	\$400.00	\$4,800.00	0.25%
Fixed Costs	(3)	\$17,075.07	\$71,174.00	\$854,087.96	43.78%
VARIABLE OPERATING COSTS					
Maintenance and Repairs		\$119.90	\$500.00	\$6,000.00	0.31%
Water and Sewer		\$59.95	\$250.00	\$3,000.00	0.15%
Credit Card Charges		\$741.27	\$3,088.62	\$37,063.40	1.90%
Cleaning Supplies		\$239.81	\$1,000.00	\$12,000.00	0.62%
Tableware and Glassware Replacement		\$47.96	\$200.00	\$2,400.00	0.12%
Laundry		\$47.96	\$200.00	\$2,400.00	0.12%
Paper Supplies		\$95.92	\$400.00	\$4,800.00	0.25%
Miscellaneous		\$95.92	\$400.00	\$4,800.00	0.25%
40% Kitchen/Service Wages		\$4,341.88	\$18,091.17	\$217,094.00	11.13%
Worker's Compensation Insurance		\$47.96	\$200.00	\$2,400.00	0.12%
Social Security (6.2%) & Medicare (1.45%) Tip Taxes		\$630.38	\$3,459.94	\$41,519.23	2.13%
Variable Costs	(2)	\$6,668.93	\$27,789.72	\$333,476.62	17.10%
Operating Profit before Depreciation		\$5,669.48	\$23,592.43	\$283,109.11	
Depreciation	(4)	\$0.00	\$0.00	\$0.00	
Net Income		\$5,669.48	\$23,592.43	\$283,109.11	19.25%

The numbers in this file are projections and cannot be guaranteed.