

Steakhouse Spreadsheet

		80%	95%	115%	115%	110%	85%	90%	80%	70%	115%	120%	125%	
SALES	% of Monthly	Average Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Food	17.00%	\$21,250.00	\$17,000.00	\$20,187.50	\$24,437.50	\$24,437.50	\$23,375.00	\$18,062.50	\$19,125.00	\$17,000.00	\$14,875.00	\$24,437.50	\$25,500.00	\$26,562.50
Bar														
Liquor	47.00%	\$58,750.00	47,000.00	55,812.50	67,562.50	67,562.50	64,625.00	49,937.50	52,875.00	47,000.00	41,125.00	67,562.50	70,500.00	73,437.50
Wine	5.00%	\$6,250.00	5,000.00	5,937.50	7,187.50	7,187.50	6,875.00	5,312.50	5,625.00	5,000.00	4,375.00	7,187.50	7,500.00	7,812.50
Beer	31.00%	\$38,750.00	31,000.00	36,812.50	44,562.50	44,562.50	42,625.00	32,937.50	34,875.00	31,000.00	27,125.00	44,562.50	46,500.00	48,437.50
Total Bar	83.00%	\$103,750.00	\$83,000.00	\$98,562.50	\$119,312.50	\$119,312.50	\$114,125.00	\$88,187.50	\$93,375.00	\$83,000.00	\$72,625.00	\$119,312.50	\$124,500.00	\$129,887.50
TOTAL INCOME	100.00%	\$125,000.00	\$100,000.00	\$118,750.00	\$143,750.00	\$143,750.00	\$137,500.00	\$106,250.00	\$112,500.00	\$100,000.00	\$87,500.00	\$143,750.00	\$150,000.00	\$156,250.00
COST OF GOODS														
Cost of Food	50.00%	\$10,625.00	\$8,500.00	\$10,093.75	\$12,218.75	\$12,218.75	\$11,687.50	\$9,031.25	\$9,562.50	\$8,500.00	\$7,437.50	\$12,218.75	\$12,750.00	\$13,281.25
Cost of Bar														
Liquor	25.00%	\$14,687.50	\$11,750.00	\$13,953.13	\$16,890.63	\$16,890.63	\$16,156.25	\$12,484.38	\$13,218.75	\$11,750.00	\$10,281.25	\$16,890.63	\$17,625.00	\$18,359.38
Wine	33.00%	\$2,062.50	\$1,650.00	\$1,959.38	\$2,371.88	\$2,371.88	\$2,268.75	\$1,753.13	\$1,856.25	\$1,650.00	\$1,443.75	\$2,371.88	\$2,475.00	\$2,578.13
Beer	22.00%	\$8,525.00	\$6,820.00	\$8,098.75	\$9,803.75	\$9,803.75	\$9,377.50	\$7,246.25	\$7,672.50	\$6,820.00	\$5,967.50	\$9,803.75	\$10,230.00	\$10,656.25
Total Cost of Bar	24.36%	\$25,275.00	\$20,220.00	\$24,011.25	\$29,066.25	\$29,066.25	\$27,802.50	\$21,483.75	\$22,747.50	\$20,220.00	\$17,692.50	\$29,066.25	\$30,330.00	\$31,593.75
Total Cost of Goods		\$35,900.00	\$28,720.00	\$34,105.00	\$41,285.00	\$41,285.00	\$39,490.00	\$30,515.00	\$32,310.00	\$28,720.00	\$25,130.00	\$41,285.00	\$43,080.00	\$44,875.00
Gross Profit from Sales		\$89,100.00	\$71,280.00	\$84,645.00	\$102,465.00	\$102,465.00	\$98,010.00	\$75,735.00	\$80,190.00	\$71,280.00	\$62,370.00	\$102,465.00	\$106,920.00	\$111,375.00
OPERATING EXPENSES														
Wage Expense	12.00%	\$15,000.00	\$12,000.00	\$14,250.00	\$17,250.00	\$17,250.00	\$16,500.00	\$12,750.00	\$13,500.00	\$12,000.00	\$10,500.00	\$17,250.00	\$18,000.00	\$18,750.00
Management	8.00%	\$10,000.00	\$8,000.00	\$9,500.00	\$11,500.00	\$11,500.00	\$11,000.00	\$8,500.00	\$9,000.00	\$8,000.00	\$7,000.00	\$11,500.00	\$12,000.00	\$12,500.00
Total Labor	20.00%	\$25,000.00	\$20,000.00	\$23,750.00	\$28,750.00	\$28,750.00	\$27,500.00	\$21,250.00	\$22,500.00	\$20,000.00	\$17,500.00	\$28,750.00	\$30,000.00	\$31,250.00
FICA	7.63%	\$1,907.50	1,526.00	1,812.13	2,193.63	2,193.63	2,098.25	1,621.38	1,716.75	1,526.00	1,335.25	2,193.63	2,289.00	2,384.38
FUTA	3.00%	\$750.00	600.00	712.50	862.50	862.50	825.00	637.50	675.00	600.00	525.00	862.50	900.00	937.50
SUTA	3.00%	\$750.00	600.00	712.50	862.50	862.50	825.00	637.50	675.00	600.00	525.00	862.50	900.00	937.50
Workmen's comp	6.00%	\$1,500.00	1,200.00	1,425.00	1,725.00	1,725.00	1,650.00	1,275.00	1,350.00	1,200.00	1,050.00	1,725.00	1,800.00	1,875.00
Payroll Processing		\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
Total Labor Expenses		\$30,132.50	\$24,151.00	\$28,637.13	\$34,618.63	\$34,618.63	\$33,123.25	\$25,646.38	\$27,141.75	\$24,151.00	\$21,160.25	\$34,618.63	\$36,114.00	\$37,609.38
Repairs & Maintenance	1.50%	\$1,875.00	1,500.00	1,781.25	2,156.25	2,156.25	2,062.50	1,593.75	1,687.50	1,500.00	1,312.50	2,156.25	2,250.00	2,343.75
Office Expense	0.20%	\$250.00	200.00	237.50	287.50	287.50	275.00	212.50	225.00	200.00	175.00	287.50	300.00	312.50
Telephone		\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00
Trash Removal		\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
Replacement Allow.	0.30%	\$375.00	300.00	356.25	431.25	431.25	412.50	318.75	337.50	300.00	262.50	431.25	450.00	468.75
Cleaning & Paper Supplies		\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00
Equipment Rental		\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
Entertainment/Music		\$4,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
Advertising	3.00%	\$3,750.00	3,000.00	3,562.50	4,312.50	4,312.50	4,125.00	3,187.50	3,375.00	3,000.00	2,625.00	4,312.50	4,500.00	4,687.50
Licenses & Permits		\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00
Bank Fees		\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Flowers, Decoration, Etc	0.20%	\$250.00	200.00	237.50	287.50	287.50	275.00	212.50	225.00	200.00	175.00	287.50	300.00	312.50
Credit Card Expense	1.50%	\$1,875.00	1,500.00	1,781.25	2,156.25	2,156.25	2,062.50	1,593.75	1,687.50	1,500.00	1,312.50	2,156.25	2,250.00	2,343.75
Laundry & Linens	0.30%	\$375.00	300.00	356.25	431.25	431.25	412.50	318.75	337.50	300.00	262.50	431.25	450.00	468.75
Legal Fees		\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00
Alcohol Beverage Tax	14.00%	\$14,525.00	11,620.00	13,798.75	16,703.75	16,703.75	15,977.50	12,346.25	13,072.50	11,620.00	10,167.50	16,703.75	17,430.00	18,156.25
Parking		\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00
Utilities	2.50%	\$3,125.00	2,500.00	2,968.75	3,593.75	3,593.75	3,437.50	2,656.25	2,812.50	2,500.00	2,187.50	3,593.75	3,750.00	3,906.25
Insurance	0.70%	\$875.00	700.00	831.25	1,006.25	1,006.25	962.50	743.75	787.50	700.00	612.50	1,006.25	1,050.00	1,093.75
Rent	0.00%	\$9,250.00	\$9,250.00	\$9,250.00	\$9,250.00	\$9,250.00	\$9,250.00	\$9,250.00	\$9,250.00	\$9,250.00	\$9,250.00	\$9,250.00	\$9,250.00	\$9,250.00
CAM Charges		\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
Miscellaneous Expense	2.50%	\$3,125.00	2,500.00	2,968.75	3,593.75	3,593.75	3,437.50	2,656.25	2,812.50	2,500.00	2,187.50	3,593.75	3,750.00	3,906.25
Total Operating Exp.		\$77,557.50	\$67,496.00	\$76,542.13	\$88,603.63	\$88,603.63	\$85,588.25	\$70,511.38	\$73,526.75	\$67,496.00	\$61,465.25	\$88,603.63	\$91,619.00	\$94,634.38
NET INCOME	9.23%	\$11,542.50	\$7,844.00	\$8,102.88	\$13,861.38	\$13,861.38	\$12,421.75	\$5,223.63	\$6,663.25	\$3,784.00	\$904.75	\$13,861.38	\$15,301.00	\$16,740.63
													Annual Total Net Income	\$114,510.00