

Illustrative example. Restaurant and figures are fictional.

BUSINESS HEALTH TRACKER

August 2027 — Month to Date

Budget vs. Actual, all categories

TOTAL SALES (ACTUAL)

\$178,400

vs. \$185,000 budget (-3.6%)

PRIME COST %

71.5%

healthy range: 55-60%

NET PROFIT %

14.6%

\$26,040 actual net profit

Budget vs. Actual

CATEGORY	BUDGET	ACTUAL	% OF SALES	VARIANCE	VS BUDGET
Sales	\$185,000	\$178,400	100.0%	-\$6,600	-3.6%

PRIME COST					
Food Cost	\$53,650	\$56,890	31.9%	+\$3,240	+6.0%
Beverage Cost	\$9,250	\$8,920	5.0%	-\$330	-3.6%
Labor	\$59,200	\$61,780	34.6%	+\$2,580	+4.4%
= Prime Cost	\$122,100	\$127,590	71.5%	+\$5,490	+4.5%

OTHER OPERATING COSTS					
Rent	\$14,000	\$14,000	7.8%	\$0	0.0%
Insurance	\$2,100	\$2,100	1.2%	\$0	0.0%
Software / Subscriptions	\$850	\$920	0.5%	+\$70	+8.2%
Foodi Ops	\$2,000	\$2,000	1.1%	\$0	0.0%
Maintenance	\$2,200	\$3,650	2.0%	+\$1,450	+65.9%
Misc. Purchases	\$1,500	\$2,100	1.2%	+\$600	+40.0%

Condensed P&L (Actual)

Sales	\$178,400	100.0%
Food Cost	-\$56,890	31.9%
Beverage Cost	-\$8,920	5.0%
Labor	-\$61,780	34.6%
= Prime Cost	-\$127,590	71.5%
Fixed Costs (rent, insurance, software)	-\$17,020	9.5%
Foodi Ops	-\$2,000	1.1%
Maintenance	-\$3,650	2.0%
Misc. Purchases	-\$2,100	1.2%
= Net Profit	\$26,040	14.6%

Foodi Restaurant Operations · Illustrative example, not actual client data

Comments

- 1

Food cost ran 2.9 points over budget this month, consistent with the vendor pricing trend flagged in last month's report. This is the leading driver of the prime cost overage.
- 2

Labor came in 2.6 points over budget. Scheduling wasn't adjusted for the softer-than-projected sales month, so labor as a percent of actual sales moved further from target than the dollar variance alone shows.
- 3

Maintenance is the single largest variance this month (+65.9%), tied to an unplanned equipment repair. Should self-correct next month — worth confirming it isn't a recurring issue.
- 4

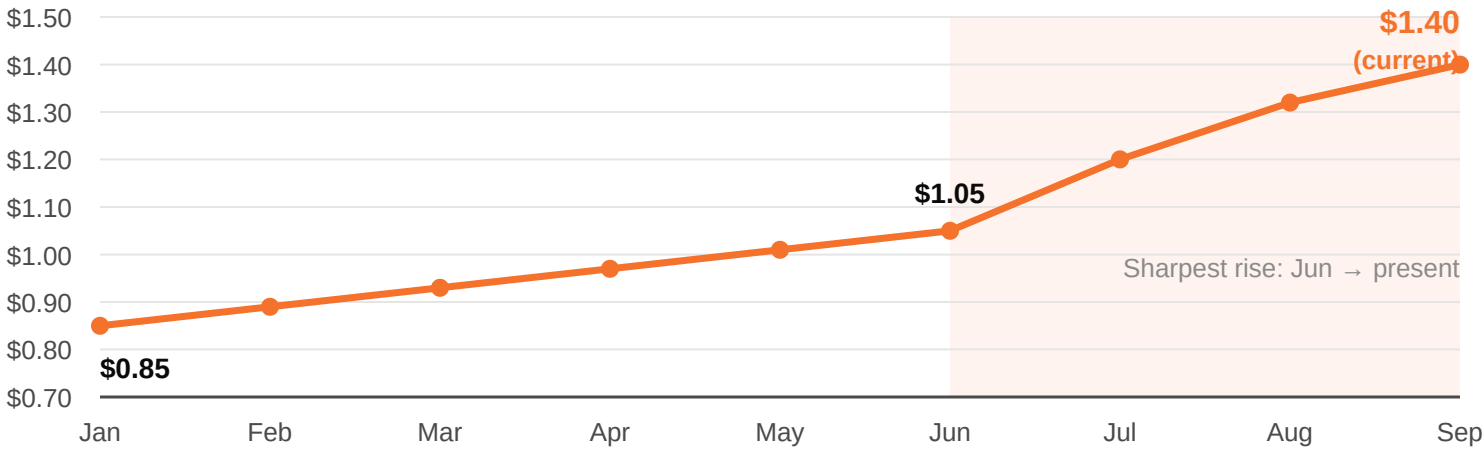
Prime cost at 71.5% is above the healthy 55-60% range. Net profit is still positive at 14.6%, but this is the number to watch: if food and labor variances repeat without a sales rebound, margin compresses quickly from here.

Illustrative example. Ingredient and figures are fictional.

Elbow Macaroni — Price Per Pound

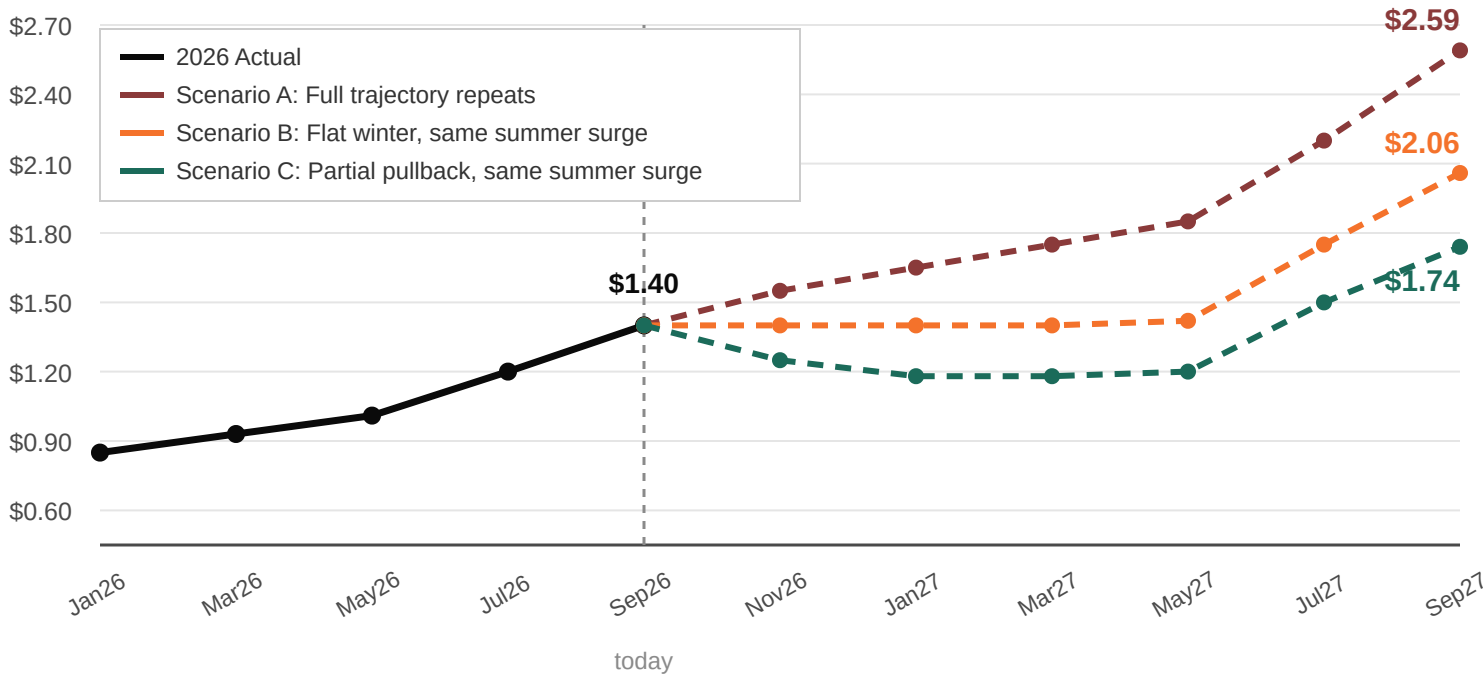
January 2026 – Present

+65% since January 2026



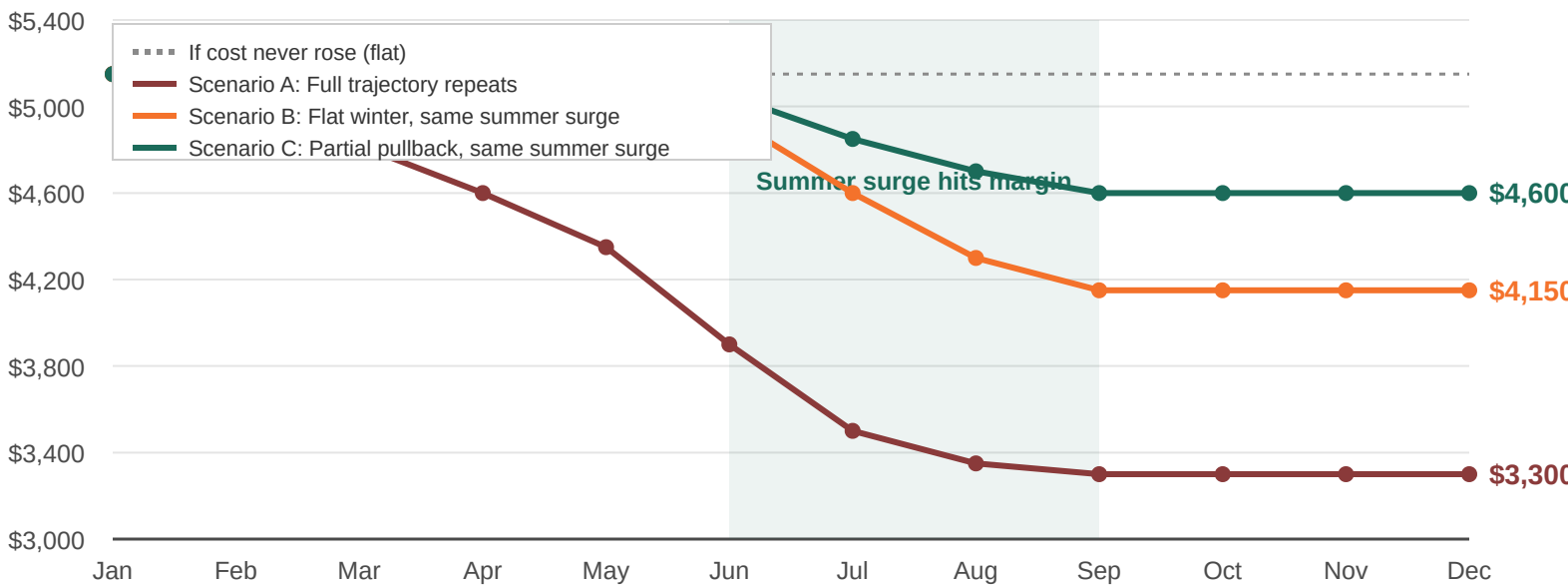
Elbow Macaroni Price — 2026 Actual vs. 2027 Projections

(if the same seasonal growth trajectory repeats)



Projected Monthly Profit — Loaded Mac Bowl Program (2027)

500 sold/month @ \$14.00, cost scaled to projected macaroni price



Foodi Restaurant Operations · Projection only — not a market forecast

Comments

- 1 Based on prior years, pasta pricing tends to climb through these same months and settle at a higher floor than the year before. We'd expect some pullback by December, but following the same pattern into 2027, prices likely return to around today's \$1.40 and could peak near \$2.00 by late 2027.
- 2 To protect margin on the Mac Bowl following this trajectory, we should plan for regular price increases in anticipation of continued cost pressure, rather than reacting after each invoice lands.
- 3 Estimated 2027 price range: \$1.74 – \$2.59 per lb, depending on how much winter pullback actually occurs.
- 4 Comparing all three scenarios and their effect on 2027 profitability, the most likely outcome lands close to the Partial Pullback scenario — around \$1.74/lb by next fall.

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MENU PRICE RECOMMENDATION

Loaded Mac Bowl

Recipe costing, suggested price change, and forward cost impact

Recipe Costing

#	INGREDIENT	SIZE	YIELD %	COST	COST %
1	Elbow Macaroni By Weight	8 oz dry	100%	\$0.70	18.94%
2	Cheddar, Cheese 1lb By Weight	2 oz	100%	\$0.59	15.86%
3	Heavy Cream By Volume	2 oz	100%	\$0.21	5.68%
4	Butter, Unsalted 1lb By Weight	1 oz	100%	\$0.27	7.29%
5	Breadcrumb Topping By Weight	0.5 oz	100%	\$0.08	2.16%
6	Chicken, Smoked, Pulled Subrecipe · yield includes cooked weight	4 oz	100%	\$1.85	50.06%
Total Serving Cost				\$3.70	100%

Current vs. Suggested Price

CURRENT		SUGGESTED	
MENU PRICE	\$14.00	MENU PRICE	\$15.00
SERVING COST	\$3.70	SERVING COST	\$3.70
COST %	26.40	COST %	24.64
FINAL PRICE (8% TAX)	\$15.12	FINAL PRICE (8% TAX)	\$16.20
Margin \$10.30 · \$5,150/mo		Margin \$11.30 · \$5,650/mo	

Cost % as Macaroni Price Rises

Using the 2027 projection scenarios from the vendor price report

SCENARIO	MACARONI	RECIPE COST	COST % @ \$14	COST % @ \$15
Today	\$1.40 / lb	\$3.70	26.4%	24.6%
Scenario C — partial pullback	\$1.74 / lb	\$3.87	27.6%	25.8%
Scenario B — flat winter	\$2.06 / lb	\$4.03	28.8%	26.8%
Scenario A — full trajectory	\$2.59 / lb	\$4.29	30.6%	28.6%

Raising the Mac Bowl from \$14.00 to \$15.00, at 500 sold/month:

+\$500 / month · +\$6,000 / year

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Comments

- 1

Macaroni is 18.9% of this recipe's cost — not the largest line, but the fastest-moving one. It's up 65% since January while the menu price hasn't changed.
- 2

At today's cost the bowl runs 26.4% food cost, which is healthy. The issue isn't where it sits now, it's the direction: under the likely scenario it drifts to 27.6%, and under the worst case to 30.6% — without a single recipe change.
- 3

Recommend moving from \$14.00 to \$15.00. That's a \$1.00 change that keeps cost % under 26% across every projected scenario, instead of reacting after each invoice pushes it higher.
- 4

At 500 bowls/month, the price change protects roughly \$6,000/year in margin. Timing matters more than size here — moving now, ahead of the summer surge, is easier to justify to guests than a larger correction later.