

Restaurant Profit and Loss Statement

Restaurant Name: _____

Reporting Period (Month / Year): _____

Prepared By: _____



1. Revenue (Sales)

Revenue Category	Amount (\$)
Food Sales	
Beverage Sales	
Other Income (Catering, Delivery, Events)	
Total Gross Sales	
Less: Discounts, Comps, Refunds	
Net Sales (Total Revenue)	

2. Cost of Goods Sold (COGS)

COGS Category	Amount (\$)
Food Cost	
Beverage Cost	
Other Direct Costs	
Total COGS	
COGS Percentage: Total COGS ÷ Net Sales × 100 =	

3. Gross Profit

Description	Amount (\$)
Net Sales	
Minus: Total COGS	
Gross Profit	
Gross Profit Percentage: Gross Profit ÷ Net Sales × 100 =	

4. Labor Costs

Labor Category	Amount (\$)
Front-of-House Wages	
Back-of-House Wages	
Salaried Management	
Overtime Pay	
Payroll Taxes	
Employee Benefits	
Total Labor Cost	
Labor Cost Percentage: Total Labor Cost ÷ Net Sales × 100 =	

5. Operating Expenses

Operating Expense	Amount (\$)
Rent / Lease	
Utilities	
Insurance	
Marketing & Advertising	
Repairs & Maintenance	
Cleaning & Supplies	
Technology & Software	
Licenses & Permits	
Office & Administrative Costs	
Other Expenses	
Total Operating Expenses	

6. Total Operating Costs

Total COGS	
Total Labor Cost	
Total Operating Expenses	
Total Operating Costs	

7. Net Profit (or Loss)

Net Sales	
Minus: Total Operating Costs	
Net Profit / (Loss)	
Net Profit Percentage: Net Profit ÷ Net Sales × 100 =	

8. Optional: Monthly Comparison

Category	Current Month (\$)	Previous Month (\$)
Net Sales		
Total COGS		
Labor Cost		
Operating Expenses		
Net Profit		