

**PROFIT:  
VOLUME IS VANITY,  
PROFIT IS SANITY**

TED LEBOW

KITCHENTABLECONSULTANTS.COM



# OUR IMPACT

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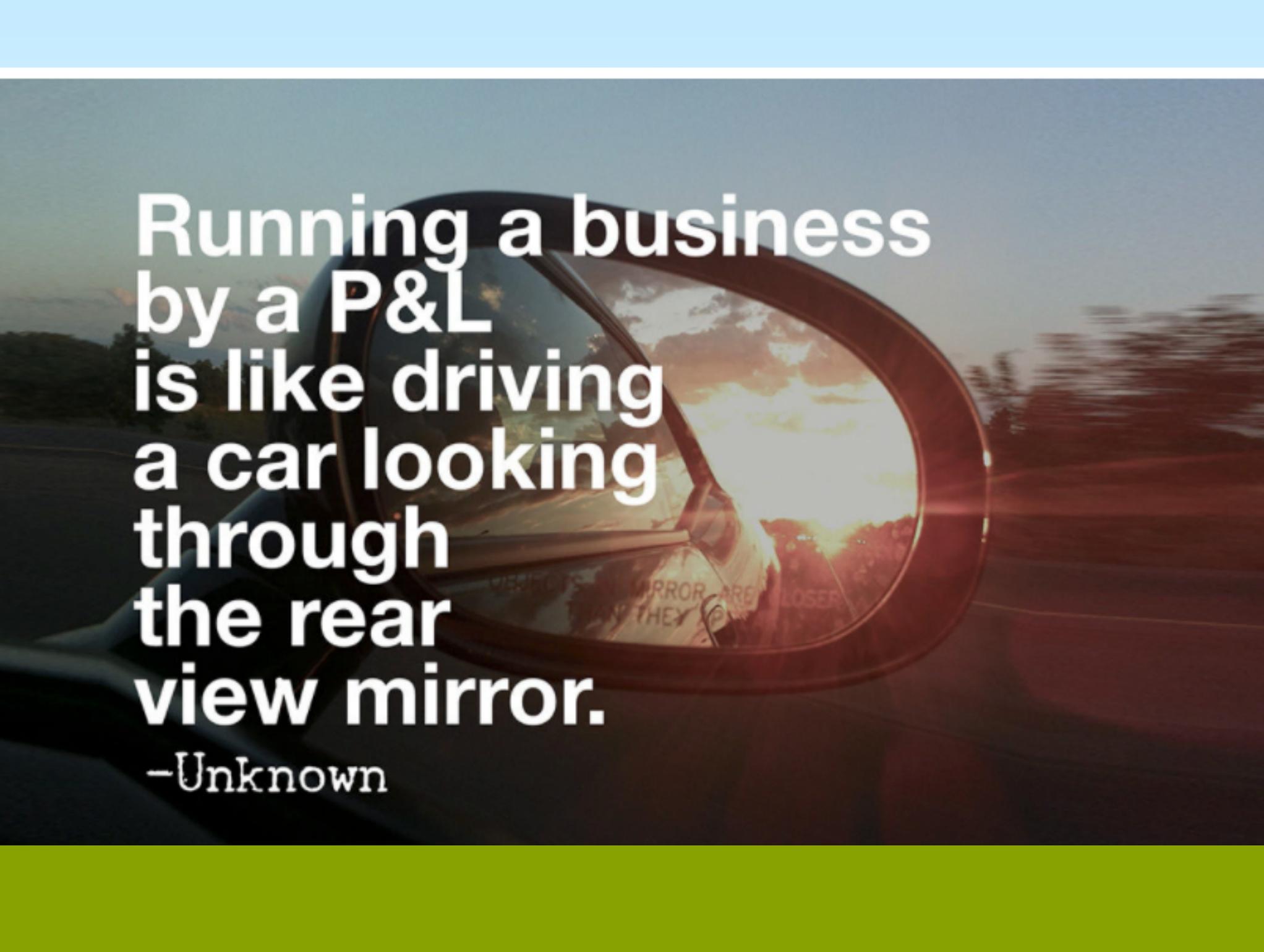
**We have helped raise over \$70 Million in debt, equity and donations for our clients.**

Our team, including our subject matter experts, have over 300 years of combined local food expertise, we sit on numerous local food/sustainable food related non-profit boards, and since our inception of consulting in 2009, we have provided consulting services to more than 300 small businesses. Our current food/farm focus at KTC includes 22 local food related non-profits, 73 local farms and 40 other local food-related businesses.

**Our clients have a collective annual revenue of over \$210 Million.**

In nearly every case, our clients will attest to the fact that what keeps KTC up at night is that our services generate more improved profit than we cost.



A close-up photograph of a car's rearview mirror. The mirror is oval-shaped and mounted on a dark blue or black frame. It reflects a bright sunset or sunrise scene with a car visible in the distance on a road. The background of the image is a blurred landscape with trees and a clear sky, suggesting the car is in motion. The overall color palette is warm, dominated by the orange and yellow of the sun.

**Running a business  
by a P&L  
is like driving  
a car looking  
through  
the rear  
view mirror.**

-Unknown

# ORGANIZE YOUR BOOKS

## Chart of Accounts

1.Income

2.Cost of Goods Sold (COGS)

→ Gross Profit (gross margin %)

3.Operating Expenses

4.Labor

5.General + Administrative

6.Fixed Expenses

7.One-Time Expenses

→ Net Profit (net profit %)



# ORGANIZE YOUR BOOKS

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## Chart of Accounts

You don't need a category for everything. What you DO need to see is TRENDS.

Built from the perspective of a management accountant, not a tax accountant; similar expenses are chunked together which make spotting trends easier, and you still have the ability to look at the details.



# DAILY PROFIT ???

## Measuring Labor

- CASE STUDY
- 5MM annual sales
- 50 Employees
- Co-packer
- Labor
- What made us take a look
- What did we do?
  - LOP Tool development  
& theory
- What were the results
  - Labor revenue



# DAILY PROFIT ???

## Measuring Labor

- CASE STUDY
  - 1.5MM
  - Produce Logistics
  - Midwest
- 
- Labor
  - Transport Measurement





# ENGAGEMENT

- Storyboarding
- Budget vs. Actuals
- Role of incentives
- Steady improvement
- Brought in lean manufacturing training



# CRITICAL NUMBERS

## Benchmarking

\$35-\$40/labor hour for  
manufacturing

LABOR & RAW MATERIALS



• THANK YOU •

QUESTIONS?

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