

# Which menu items to cut for profitability: *myth vs reality*



By **Diego F. Parra** · Updated 2026-09-09 · Menu & Menu Engineering

**MASTERRESTAURANT®**

White Paper

## Qué platos eliminar de la carta para ganar rentabilidad: mito vs realidad

Método probado en +8.400 restaurantes · 43 países

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### QUICK VERDICT

**Verdict:** which menu items to cut for profitability is not a food cost decision, it is a **CONTRIBUTION MARGIN IN DOLLARS** decision multiplied by turnover, crossed with demand elasticity and with how visible the dish is inside the local digital engine. The myth says cut whatever runs above 32% food cost. Measured reality says a dish at 34% food cost leaving 11 dollars per unit and selling 40 times a day carries more EBITDA than three dishes at 24% food cost leaving 4 dollars each and turning six times. Cut the quadrant of low absolute margin and low turnover; and cut too, however much it hurts, the dishes that photograph badly, never get searched on Maps and never surface in an AI recommendation shortlist. With menu prices up 3,8% during 2025 according to the USDA Economic Research Service, and food and labor costs 35% above 2019 according to the National Restaurant Association (2024), pruning the menu badly costs more than not pruning it at all.

A menu never grows by decision; it grows by accumulation. Every season a new dish comes in, none goes out, and four years later the kitchen runs 78 references across 210 ingredients, three redundant suppliers and a storeroom where dead inventory disguises itself as variety. The operator calls that a broad offering. The P&L calls it structural vulnerability: working capital frozen, waste nobody assigns to a specific dish, and a prime cost that climbs while no single expense line explains why.

Macro conditions offer no relief. Away-from-home food prices rose 4,1% in 2024 and 3,8% in 2025 according to the USDA Economic Research Service, while food and labor costs sit 35% above 2019 levels according to the National Restaurant Association (2024). In Colombia, ACODRES reported 9,8% menu price increases during 2025 to sustain 98.000 jobs. Margin gets squeezed from both ends, and a bloated menu amplifies that squeeze because it fragments purchasing, stretches line times and punishes table turnover.

Here comes the variable almost nobody models: the local digital engine. A dish no longer competes only inside its own menu, it competes inside the Rappi, Uber Eats and DiDi algorithms, inside the photos on your Google Business Profile listing, and inside whatever an AI assistant answers when somebody types where to eat near me. A dish that never gets photographed, never gets searched and never gets named in a review is an invisible dish, and an invisible dish is not an asset: it is OpEx wearing the costume of identity.

This document treats the decision as what it actually is, a capital allocation decision, and resolves it with contribution margin, elasticity and local demand data instead of intuition or chef nostalgia.

## SIDE-BY-SIDE COMPARISON

### Side-by-side comparison

|                                                   | CUTTING BY FOOD COST<br>(TRADITIONAL APPROACH)                               | CUTTING BY MARGIN × TURNOVER ×<br>LOCAL VISIBILITY<br>(MASTERRESTAURANT FRAMEWORK)            |
|---------------------------------------------------|------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| Primary decision variable                         | ✗ Food cost percentage per dish; anything above 32% gets cut                 | ✓ Contribution margin in dollars × units sold, weighted by local search demand for the dish   |
| Typical effect on average check                   | ✗ Drops between 4% and 9% once high-price anchor dishes disappear            | ✓ Rises between 3% and 7% as the mix shifts toward higher absolute margin                     |
| Final menu references (full service, single unit) | ✗ Flat 30% cut: 78 down to 55 dishes, with no turnover criterion             | ✓ Targeted cut: 78 down to 42 dishes, with 8 ingredients shared across more than 3 recipes    |
| Printed menu versus QR menu                       | ✗ Printed menu removed, QR only, saving roughly 1.200 USD a year in printing | ✓ BOTH stay: the printed menu governs service pace; the QR handles delivery and price updates |

|                                               | <b>CUTTING BY FOOD COST<br/>(TRADITIONAL APPROACH)</b>                           | <b>CUTTING BY MARGIN × TURNOVER ×<br/>LOCAL VISIBILITY<br/>(MASTERRESTAURANT FRAMEWORK)</b>  |
|-----------------------------------------------|----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| <b>Impact on delivery and Maps visibility</b> | ✗ Never measured; the dishes carrying photos and reviews fall by chance          | ✓ The 20% of dishes concentrating photos, review mentions and listing clicks gets protected  |
| <b>Margin recovery window</b>                 | ✗ 6 to 9 months, with frequent relapse as cut dishes creep back                  | ✓ 90 days, with quarterly review and an entry threshold for every new dish                   |
| <b>Residual risk to EBITDA</b>                | ✗ High: measurable demand is destroyed without a proportional drop in prime cost | ✓ Contained: every deletion is offset by planned cannibalization toward a higher-margin dish |

## Chapter 1 — The ratio doesn't pay payroll: contribution margin in dollars does

Cut with money, not with percentage. A dish carrying 34% food cost that leaves eleven dollars of margin per unit and turns forty times a day brings in 440 dollars daily; three virtuous 24% dishes leaving four dollars each and turning six times add up to 72, and that 368-dollar daily gap decides whether the month closes with cash or with excuses. For years I defended 32% as if it were a target, and I was wrong there: with food and labor costs running 35% above 2019 levels according to the National Restaurant Association (2024), the ratio stopped being the control variable and became a traffic light, worth a glance while the real decision comes from multiplying unit margin by units sold. Sort the menu by that column, highest to lowest, and look at the bottom quartile without affection. Before pulling a dish, test whether the market tolerates it more expensive.

## Chapter 2 — Elasticity decides whether the dish dies or simply gets repriced

Inelastic demand —house signature, no close substitute within three blocks— absorbs a 6% adjustment without losing units, and in a market where away-from-home food prices climbed 4,1% in 2024 and 3,8% in 2025 according to the USDA Economic Research Service, that move doesn't even read as gouging: it reads as average. In Colombia the sector moved menu prices 9,8% since February 2025 to sustain 98.000 jobs, per ACODRES. The test runs fourteen days with the new price and a daily unit count. If units drop under 4%, you just rescued a dish that was heading for the cemetery. If they fall 15%, the dish was elastic and its place on the menu rested on price, not on flavor. A dish nobody photographs, nobody searches and nobody mentions in reviews isn't identity, it's operating expense in disguise.

## Chapter 3 — A dish invisible in the local digital engine is OpEx with a pretty name

Your Google Business Profile listing, your ranking inside Rappi or Uber Eats and the answer an AI assistant hands whoever types «where to eat near me» now weigh as much as the corner window, and reputation there converts straight into cash: each additional star in the rating moves between 5% and 9% of revenue, according to Michael Luca's work at Harvard Business School. So cross two lists: the ten dishes with the lowest absolute margin and the ten that never show up in a customer photo or a comment. Whatever sits in both columns doesn't get debated, it gets retired, and the line space it frees goes to a dish that actually exists outside the

kitchen. Operation size completely changes what pruning means. Under 500 thousand dollars a year the cut is survival: going from 78 to 40 SKUs frees immobilized working capital and lowers waste, and food cost stays the most honest traffic light there because no analyst is watching anything else.

## **Chapter 4 — By revenue band: the same cut, five different effects**

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Between 500 thousand and 1 million the lever is purchasing: consolidating 210 inputs into 120 improves volume pricing with two suppliers instead of five. Above 1 million the gain sits on the line, with shorter ticket times and faster table turns. Above 5 million the cut pays for itself in shift scheduling, where AI-assisted assignment reduces labor cost by 8% to 12% with forecast accuracy above 90%, according to TimeForge (2025). Above 10 million, every SKU removed replicates that saving across each unit in the chain. Above 5 million dollars —the celebrity-chef house, the large-format themed venue, 300 seats— a wide menu is part of the show and doesn't get trimmed with the same scissors. The cost structure there is different: cellar, mise en place across twelve stations, a specialized team whose departure costs 150% of salary in replacement according to StaffedUp (2025), and a bar carrying the margin of the business, since alcohol is named the highest-margin category by 46% of operators surveyed by Technomic for Nation's Restaurant News (2024).

## **Chapter 5 — High end: when the long menu is the product and you still must prune**

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Pruning in this band doesn't attack the number of visible dishes, it attacks exclusive inputs: the ingredient that enters one preparation only, arrives by the case and gets half thrown out. Reduce single-use inputs, keep the theater, and margin appears without the guest noticing one line fewer. Do not charge payroll, rent or utilities to dish cost: that account belongs to break-even, and confusing them makes you kill profitable dishes. At Masterrestaurant the first thing we review, with Diego F. Parra leading the costing audit, is whether the P&L pushes fixed expenses onto each recipe, because a dish with a real 30% food cost can show up at 52% once rent gets spread over it, and that ghost has killed dishes that carried the weekend register. Dish cost is inputs plus attributable waste plus packaging, period. Fixed costs get covered by the sum of the month's contribution margins.

## **Chapter 6 — The mistake of loading rent and payroll onto the dish before deciding**

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Whoever blends both layers ends up with a short menu and no anchor, which is a worse business than a long, disorderly one. Picture the worst case so you know what you're risking. You pull 23 of 78 SKUs choosing by food cost, and two high-margin dishes go with them, dishes that turned slowly but brought a full table: cross-selling collapses, average ticket drops a dollar and a half, and the purchasing saving —real, measurable, maybe 3% of cost of goods— gets eaten by falling traffic within six weeks. That's the risk of pruning with the wrong ratio, and it's why sequence matters more than nerve: contribution margin in dollars times turns first, then the fourteen-day elasticity test, then the digital review, and only then the cut. Discounting also works as a rescue tool before it works as a farewell, like the 15% saving McDonald's states for its Extra Value Meal combos (2025), built around dishes that already carry margin.

## **Chapter 7 — The pruning calendar: four cuts a year, no emotional decisions**

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Set a date or the menu will fatten again. Every quarter pull the report of contribution margin per unit multiplied by units sold, flag the bottom quartile, and from that group remove three SKUs and intervene two more with a new price or a shorter recipe. Twelve exits a year keep a menu between 32 and 45 SKUs, the range where the kitchen dispatches without a bottleneck and purchasing keeps negotiating power. The first quarter always hurts because dishes with history walk out; by the fourth it's administrative routine. Then add an entry rule: a new dish

comes in only if another leaves the same day, with costing signed before printing. That single lock—one in, one out—keeps you from waking up four years later with 78 SKUs, 210 inputs and a storeroom where dead inventory passes for variety. Food cost is a ratio, contribution margin is money.

## Chapter 8 — Six differences that move EBITDA

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A dish at 34% food cost leaving 11 dollars per unit and turning 40 times a day delivers 440 dollars of daily margin; three dishes at 24% leaving 4 dollars and turning six times deliver 72. The arithmetic leaves no room for argument, and still most menus get pruned with the ratio. I got this wrong for years: I defended 32% as a target when, according to the National Restaurant Association (2024), with costs 35% above 2019 the ratio is no longer the control variable, it is barely the warning light. Demand elasticity decides whether a dish gets deleted or repriced. An inelastic dish, the house signature with no close substitute in the neighborhood, absorbs a 6% move without losing units, and that move can turn a deletion candidate into a profitable item. An elastic one sheds 20% of units on the same move. Testing before cutting costs three weeks of data and prevents destroying demand.

## Chapter 9 — Six differences that move EBITDA — in practice

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Shared ingredient footprint reorders the whole list. When two dishes share eight of their twelve ingredients, deleting one shrinks neither inventory nor purchasing leverage, it only narrows choice for the guest. A dish with three exclusive ingredients that spoil in four days, meanwhile, is a silent waste engine even when its percentage margin looks respectable on the per-portion costing sheet. Local visibility is an asset even though no balance sheet records it. According to Harvard Business School (Michael Luca), each additional star in review rating moves between 5% and 9% of revenue; if three of your five-star reviews name a dish, that dish is buying reputation. Deleting it over middling margin means selling a digital asset to save pennies of portion cost. Channel changes the verdict dish by dish. An item that travels badly in delivery, fried food going soggy, plating falling apart, can stay excellent in the dining room and ruinous on Rappi or Uber Eats, where commission eats 15 to 30 points of the price.

## Chapter 10 — Six differences that move EBITDA — key points

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The right call is rarely deletion: pull it from the app menus, keep it on the printed menu, and price by channel. The entry threshold matters more than the cut itself. Without a written rule, no dish enters unless it clears the menu's median contribution margin and shares at least three ingredients, the menu re-inflates within two seasons. The cut is an event; the threshold is the system, and only the system holds the result.

### POINT BY POINT

## Criterion by criterion: myth against measured reality

### DELETION CRITERION

#### A · CUTTING BY FOOD COST (TRADITIONAL APPROACH)

Food cost above 32% on the theoretical recipe card

#### B · MASTERESTAURANT Low contribution

margin in dollars combined with low turnover over 90 days

**Verdict:** Absolute margin wins: the ratio does not pay payroll, dollars do.

### PRICE TREATMENT BEFORE DELETION

#### A · CUTTING BY FOOD COST (TRADITIONAL APPROACH)

No test; the dish gets cut outright

#### B · MASTERESTAURANT A 4% to 6%

move across three weeks to measure demand elasticity

**Verdict:** The price test saves 20% to 30% of candidates and costs only three weeks of data.

### PRINTED MENU VERSUS QR MENU

#### A · CUTTING BY FOOD COST (TRADITIONAL APPROACH)

QR only, with printing savings estimated at 1.200 USD a year

#### B · MASTERESTAURANT Printed menu for

dining room service, QR for delivery, allergens and prices

**Verdict:** Both, each with its role: printing savings never offset lost suggestive selling.

## WEIGHT OF LOCAL DIGITAL DEMAND

**A · CUTTING BY FOOD COST**  
(TRADITIONAL APPROACH)

Not factored into the decision at all

**B · MASTERRESTAURANT** Dishes with  
photos, reviews and delivery traction get  
shielded

**Verdict:** With 5% to 9% of revenue per star per Harvard Business School, ignoring that layer destroys value.

## DURABILITY OF THE RESULT AT 12 MONTHS

**A · CUTTING BY FOOD COST**  
(TRADITIONAL APPROACH)

The menu regrows within two seasons for  
lack of an entry rule

**B · MASTERRESTAURANT** Written entry  
threshold plus quarterly review with  
kitchen and floor

**Verdict:** The cut is an event; the threshold is the system, and only the system holds margin.

## SIDE-BY-SIDE COMPARISON

## **The myth: you clean a menu by looking at food cost**    TRADITIONAL APPROACH

- ✗ The menu gets sorted by food cost percentage and cut from the bottom up, with no view of how many units each dish sells or how many dollars each sale actually leaves behind.
- ✗ 32% food cost gets treated as a target rather than a ceiling, so protein cuts and seafood disappear, which are precisely the items holding up the average check.
- ✗ Demand elasticity gets ignored: the star dish jumps 12% overnight, 20% of units vanish, and total margin falls even though the percentage looks prettier.
- ✗ Printing savings get counted, the printed menu goes away, only the QR remains, and with it goes control of suggestive selling and menu narrative.
- ✗ Nobody checks which dishes appear in the Google Business Profile photos or which ones get named in five-star reviews, so digital equity gets cut blind.
- ✗ The prune happens once, gets celebrated in the board meeting, and seven months later the menu has grown back because no entry threshold was ever written for new dishes.

## **The reality: cut by absolute margin, turnover and visibility**    MASTERESTAURANT

- ✓ Every dish enters a two-axis matrix, contribution margin in dollars against units sold, and only the low-low quadrant becomes an automatic candidate for deletion.
- ✓ Before cutting anything, elasticity gets tested with a 4% to 6% price move over three full weeks, measuring the real unit drop rather than the feared one.
- ✓ Ingredient footprint gets calculated: a dish sharing five ingredients with four other recipes is worth more than its individual margin suggests, because it lowers waste and improves purchasing power.
- ✓ The candidate list gets crossed against dishes photographed on the local listing, named in reviews and pulling volume on Rappi, Uber Eats and DiDi; those stay even at middling margin.
- ✓ The printed menu gets redesigned with fewer references and sharper visual hierarchy, while the QR remains a complementary layer for delivery, allergens and price updates.
- ✓ Each quarter a new dish enters only if it displaces another and clears the contribution margin threshold set by management; the menu stops growing on inertia.

## **SIDE-BY-SIDE COMPARISON**



## Side-by-side comparison

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| Residual risk to EBITDA                           | ✗ High: measurable demand is destroyed without a proportional drop in prime cost | ✓ Contained: every deletion is offset by planned cannibalization toward a higher-margin dish  |

### THE NUMBERS THAT MATTER

## The numbers framing the decision

35%

increase in US food and labor costs versus 2019

3.8%

rise in away-from-home food prices during 2025

9%

additional revenue per extra star in review rating

**46%**

of operators rank alcohol among  
the highest-margin menu categories

**9.8%**

menu price increase in  
Colombia to sustain 98.000 jobs

**6%**

sales lift when ordering shifts to self-service kiosks

## VISUALIZATION

### The numbers, visualized

increase in US food and labor costs versus 2019



rise in away-from-home food prices during 2025



additional revenue per extra star in review rating



of operators rank alcohol among the highest-margin menu categories



menu price increase in Colombia to sustain 98.000 jobs



sales lift when ordering shifts to self-service kiosks



Sources: [National Restaurant Association 2024](#) · [USDA Economic Research Service 2025](#) · [Harvard Business School](#)  
— [Michael Luca](#) · [Technomic / Nation's Restaurant News 2024](#) · [ACODRES 2025](#)

Chart by [masterrestaurant.com](#)

## REAL CASE

*“We arrived with 78 dishes and 1,4 million dollars in annual sales, convinced the problem was ribeye food cost. We measured contribution margin in dollars per dish across nine weeks and found 23 references that together delivered 4% of sales and 2% of margin while consuming 61 exclusive ingredients. We removed those 23, raised prices 5% on four inelastic dishes and protected the six appearing in listing photos and reviews. Ninety days later average check went from 31 to 34,20 dollars, prime cost dropped 4,1 points and monthly margin rose 19.400 dollars. We kept the printed menu and left the QR for delivery and allergens only; the floor team recovered the suggestive selling we had lost when everything was a barcode.”*

**— Operations director of a three-unit full service group, 1 to 5 million USD annual revenue band, engagement run on the Masterrestaurant framework by Diego F. Parra**

## HOW TO APPLY IT IN YOUR RESTAURANT

### A 90-day roadmap for deciding which dishes to cut

#### 1 Days 1 to 20 · Rebuild per-portion costing and margin in dollars

Rebuild every recipe card with real yields, not theoretical ones: gross weight, trim loss, cooking loss and served portion weighed on a scale across five services. From there calculate theoretical cost and compare it against actual inventory consumption to obtain food cost variance, the formula that separates a menu problem from a discipline problem. Pull units sold per dish for the last 90 days from the POS and build the column almost nobody keeps: contribution margin in dollars per unit multiplied by units. With input costs 35% above 2019 according to the National Restaurant Association (2024), working from last year's costs means deciding blind.

#### 2 Days 21 to 40 · Cross the matrix with local digital demand

Export from your Google Business Profile listing the most-viewed photos, the search queries driving clicks and the reviews from the last twelve months; flag which dishes get named. Do the same with Rappi, Uber Eats and DiDi reports: which references pull volume, which get cancelled and which score low because of transport. A mid-margin dish appearing in four five-star reviews is worth more than its costing sheet suggests, since each additional star moves 5% to 9% of revenue according to Harvard Business School (Michael Luca). This phase ends with a shortlist of candidates and a protected list of untouchables.

### 3 Days 41 to 60 · Test elasticity before deleting, then execute the cut

Before dropping a candidate, test whether the problem is the dish or the price: move 4% to 6% on items without close substitutes and measure the real unit decline across three full weeks, including one payday weekend. Whatever holds volume stays, repriced; whatever collapses goes. Execute the cut in one move, never in dribs and drabs, and redesign the printed menu around the new visual hierarchy, top positions and upper right corner reserved for high absolute margin. The QR gets updated the same day with prices and allergens, but the printed menu does NOT disappear.

### 4 Days 61 to 90 · Set the entry threshold and the tracking KPIs

Write the rule that stops the menu from re-inflating: no dish enters unless its contribution margin clears the menu median and it shares at least three ingredients with existing recipes. Install four indicators on the management dashboard: monthly contribution margin per reference, food cost variance, average check, and the count of dishes named in new reviews. Review quarterly with kitchen and floor in the same room, because whoever recommends the dish at the table is who really decides the mix. That review ritual, more than the initial cut, is what holds margin at twelve months.

## FAQ

## Frequently asked questions about which dishes to cut

### How many items should a profitable menu have?

There is no universal number, there is a criterion: every dish must clear the menu's median contribution margin and share at least three ingredients with other recipes. In single-unit full service that usually lands between 32 and 48 references; in fast casual, between 14 and 22. Beyond that, waste, line times and dead inventory grow while average check does not.

### Can a dish with low food cost be cut?

Yes, and it is the most commonly overlooked case. A dish running 22% food cost that leaves three dollars of margin and turns four times a day delivers twelve dollars daily while occupying menu space, storeroom space and the cook's attention. Food cost is a ratio; the decision gets made with contribution margin in dollars multiplied by units sold, never with the percentage.

### Should we keep only the QR menu and drop the printed one?

No. Masterrestaurant recommends keeping BOTH. The printed menu governs service pace, menu narrative and the floor team's suggestive selling, which is where average check gets built. The QR is the complement: delivery, accessibility, allergens, fast price changes and analytics on what guests actually look at. Each has its role and neither replaces the other.

How does cutting dishes affect Google Maps and delivery visibility?

It hits directly when the cut ignores the data. Dishes photographed on the Google Business Profile listing, named in reviews and pulling volume on Rappi, Uber Eats or DiDi concentrate clicks and reputation; according to Harvard Business School (Michael Luca), each additional star moves 5% to 9% of revenue. Shield that group before cutting, even at middling margin, and prune everything else.

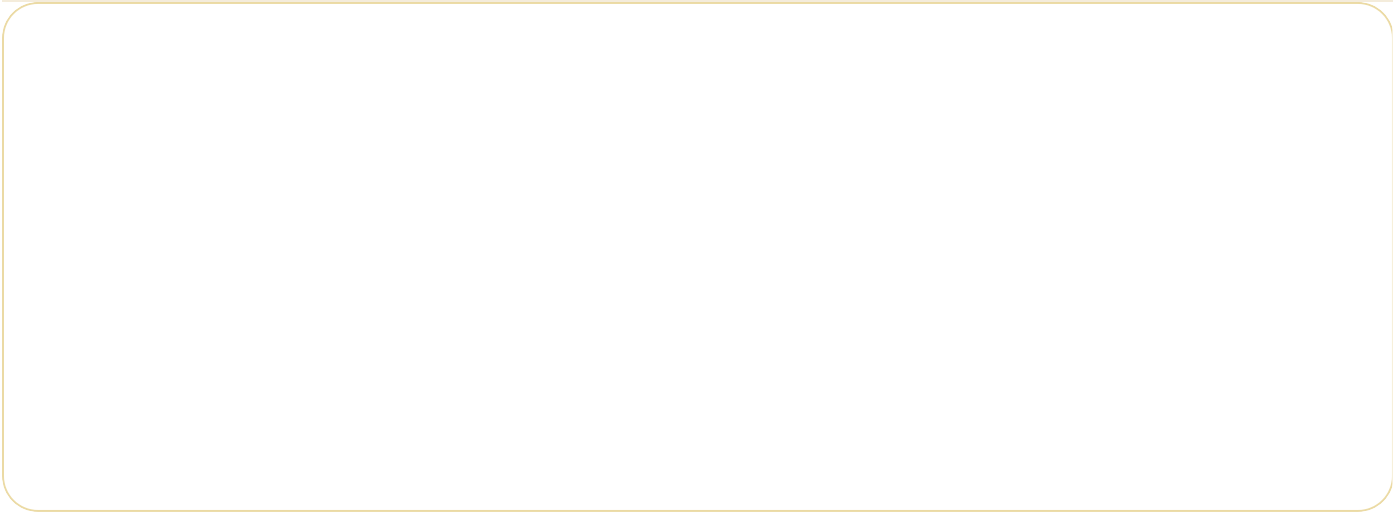
DATA & SOURCES

Sector data 2026 (official sources)

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

| Metric                                                                     | Benchmark 2026           | Source                                                                                   |
|----------------------------------------------------------------------------|--------------------------|------------------------------------------------------------------------------------------|
| Alza de precios de comida fuera de casa                                    | +3,8% (2025)             | USDA Economic Research Service — Food Price Outlook 2025                                 |
| Pico interanual de precios en restaurantes de servicio completo            | 9,0% (2022)              | National Restaurant Association / BLS — Índice de precios de menú                        |
| Aumento del ticket promedio con upselling estratégico bien hecho           | hasta +17%               | Checkmate — Restaurant Upselling 2024                                                    |
| Rango de referencia de food cost del sector                                | 28% a 35% del precio     | National Restaurant Association — Restaurant Operations Report 2025                      |
| Comensales que eligieron platos con etiquetas descriptivas en el estudio   | 56%                      | Cornell University Food & Brand Lab (Wansink) — Descriptive Menu Labels' Effect on Sales |
| Ventas proyectadas de la industria de restaurantes y foodservice (EE. UU.) | USD 1,5 billones en 2025 | National Restaurant Association — State of the Restaurant Industry 2025                  |

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