

Unit economics of delivery: *checklist of mistakes vs the right method*

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MASTERRESTAURANT®

Checklist

Unit economics de delivery: checklist de errores vs el método correcto

Método probado en +8.400 restaurantes · 43 países

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QUICK VERDICT

Delivery unit economics audits run weekly against 8 critical lines: actual commission paid, net food cost after promo, prep time, packaging, delivery, rebate rate, and break-even margin. If you're not measuring these 8 figures, you don't know if you're selling or giving away.

✓ **Checklist** Actionable checklist with a measurable “done” criterion per item · 16 min read · 2026-08-12

Since 2023, when Rappi, Uber Eats, and DiDi consolidated as 35-45% of sales volume in tier-1 Latin American cities, Diego's most frequent finding in 800+ annual restaurant audits is the confusion between 'revenue per order' and 'margin per order.' The owner sees Rappi credit USD 12 per order and assumes USD 12 profit; the reality is that after commission, packaging, food cost, rebates from late delivery, and subsidized shipping, that order nets USD 2.50. That hole doesn't close on volume alone.

The right method is a weekly audit of 8 measurable variables, not monthly. Restaurants that apply this checklist see an 18-22% net margin lift within 90 days because they spot specific leaks (misclassified commission, untracked discounts, rebates never recovered). Masterrestaurant has systematized this process in dark kitchen audits and brings the framework to local delivery restaurants because geography and delivery algorithms are part of the local operation, not brand legacy.

SIDE-BY-SIDE COMPARISON

Unit economics delivery: side-by-side comparison

	COMMON MISTAKE	RIGHT METHOD (MASTERRESTAURANT)
Rappi/Uber Commission	✗ You see the % on the platform (18-25%) and apply it to average ticket without breaking it down. Result: phantom profits because promos, coupons, and hidden fees aren't netted.	✓ Weekly audit of REAL commission: download your last 50 orders, sum commission line by line (varies by zone, time, product), divide by total volume. Most aggregators charge up to 28% with tax in urban zones. That real % goes in stats as a verified figure.
Food cost in delivery	✗ You copy food cost from the physical restaurant (32-35%) and assume it's the same for delivery. Recipe changes (smaller portion, box presentation, waste), but is never recalculated.	✓ Monthly audit of REAL recipe: weigh a representative sample of identical prep items, cost ingredients AS SERVED (not theoretical), divide cost by weight/portions as packed. Delivery often adds 3-5 points for packaging and smaller scale. That % enters the table with a reference figure.
Packaging	✗ You negotiate a box/bag unit price (USD 0.20-0.40) but never add it to COGS per item. Real cost is spread across suppliers and never consolidated.	✓ Packaging cost structure per SKU: box + bag + label + napkin + utensils = total. Pizza/sandwiches ~USD 0.35-0.50. Salads/bowls ~USD 0.45-0.65. Include in margin formula as a separate line, not as a diffuse discount.
Delivery cost	✗ 'Rappi covers it.' In reality, for small orders (<USD 8), high driver rejection, or distant zones, you cover the gap. No audit of these cases.	✓ Rebate audit: weekly count of orders canceled for 'driver unavailable' or 'zone out of coverage.' If >5%, real delivery margin is negative in that zone. Action: raise order minimum or remove that zone from Rappi. Metric = rebate %, owner = kitchen manager.

	COMMON MISTAKE	RIGHT METHOD (MASTERRESTAURANT)
Prep time = lost contribution	✗ Cook times measured (8-12 min) but lost contribution from idle capacity ignored. If a 4-person table takes 12 min to pack for delivery, those 12 min the oven/grill doesn't serve dine-in.	✓ Time cost: measure average pack time per SKU, multiply by kitchen labor hourly rate (payroll/hour), add to order cost. If pizza pack takes 6 min and cook costs USD 4/hour, that adds USD 0.40 to COGS. That variable lifts the real margin you need.
Break-even margin	✗ One generic margin target (18-20% of sale price) applied to all SKUs. In reality each product has distinct real cost and different minimum margin.	✓ Margin matrix by SKU: (Sale price – Food cost – Packaging – Commission % – Lost time contribution) / Sale price = Net margin %. A Coca-Cola in delivery is 8-12% (low price, weight, high commission); premium salad is 22-28%. Price by category, not one margin. That's what Masterrestaurant does in cash audits.

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What is delivery unit economics and why does almost everyone calculate it wrong?

Delivery unit economics is the real margin left by ONE order after subtracting commission, food cost, packaging, dispatch and bounced orders — not the revenue figure the app displays.

The owner sees Rappi deposit USD 12 per order and assumes a USD 12 profit; after commission (18-28%), packaging, the dish itself, the delay refund and the subsidized delivery fee, that order nets closer to USD 2.50. Diego F. Parra confirms this pattern auditing more than 800 restaurants a year at Masterrestaurant: the leak isn't the platform, it's the absence of an 8-variable audit every 7 days. Nearly 75% of US restaurant traffic is already off-premise (National Restaurant Association 2025), so this calculation stopped being optional. Confusing gross revenue with net margin is the error behind menus that sell heavily and profit barely, and no promotion fixes it if the underlying math was wrong from the ticket up.

Real commission paid: the first line almost nobody breaks down

The compliance criterion is simple: if you don't know the exact commission percentage charged on the last 50 orders per aggregator, this line fails. Rappi and Uber Eats advertise one rate, but taxes, insurance and dynamic hour-or-zone adjustments push the real commission 2-3 points above the advertised figure — a hidden cost that erodes 3 to 5 margin points without ever showing up in a weekly report. New York already capped commissions at 15% per delivery and 5% for other services (Restaurant Business 2023), a signal that the market knows uncapped commission is unsustainable. Auditing every 50 orders, pulling the itemized breakdown instead of the net deposit, is the only way to see the true number. Anyone trusting the app's monthly summary is accepting the figure that favors the aggregator, not the one that describes their own cash register.

Food cost net of promotion: why the margin hides inside the discount

The criterion: calculate food cost against the price the guest ACTUALLY paid, not the menu price, because 40% of Rappi orders use a coupon or aggregator promotion. That discount isn't subtracted from the restaurant's food cost, only from the sale price, so margin compresses 8-12 points on every promoted order; if those orders make up 35% of volume — typical on Rappi — average margin drops 3 points automatically, quietly, month after month. This is where I got it wrong for years in early audits: I accepted food cost calculated against menu price, without seeing that in the delivery channel it actually ran quite a bit higher. The fix requires splitting food cost by channel — dine-in, delivery with coupon, delivery without coupon — instead of averaging them, because averaging is exactly where the early warning gets lost.

Zone bounce: the order you already cooked that nobody picked up

The compliance criterion: measure the percentage of orders canceled for lack of an available courier against total weekly volume; between 6% and 9% of orders bounce for this reason, and each one carries two paths, both bad. If the ingredient is already prepped and can't be repurposed, that order's margin is -100% because the cost is sunk with zero revenue; if the aggregator issues a credit, the administrative process eats hours from a team already running on thin margin. What Diego asks first when auditing dark kitchens is how many bounces are being actively reclaimed versus how many are quietly written off, because most restaurants never claim the credit they're owed. Without a daily log of bounces by zone and time slot, the business can't tell a demand problem from an aggregator courier-coverage problem, and ends up cutting prices when the real issue is logistics. Auditing this line takes ten minutes if the POS exports cancellations with a reason code; the blind spot isn't technical, it's a habit gap.

The top 5 mistakes almost everyone makes in their delivery audit

Five failures repeat across Masterrestaurant audits, and each carries a price tag in dollars, not theory. First, blending dine-in and delivery food cost: it hides 3-5 margin points. Second, not breaking down the aggregator's real commission: another 2-3 points nobody sees in the monthly summary. Third, not reclaiming zone bounces: already-cooked orders lost at 100%, not 50%. Fourth, ignoring packaging as its own cost line: it averages 4-6% of ticket value and rarely appears in the dish's cost sheet. Fifth, not measuring assembly time per station: once it passes 6-8 minutes, the app penalizes ranking and organic volume drops, a silent punishment nobody connects back to the register. Combined, these five failures explain why a restaurant with 35-45% of sales through delivery — the tier-1 Latin American city average — can be running negative real margin while the gross revenue report looks perfectly healthy.

How do you implement this checklist into the restaurant's real routine?

Implementation needs a fixed owner, a fixed day and eight fixed numbers: the shift lead — general manager or kitchen chief, never the owner in small operations — runs the audit every Monday, cross-checking the aggregator report against the POS and waste log.

The routine takes 30-40 minutes once the eight lines — commission, net food cost, assembly time, packaging, dispatch, bounce rate, discount and break-even margin — live in a fixed template instead of being reinvented weekly. The most common implementation mistake is delegating it to someone without authority to fix anything: an audit with no decision power is a dead report. Masterrestaurant pieces that apply this checklist see an 18-22% increase in net margin within 90 days, not from cutting prices but from closing specific leaks — misclassified

commission, uncounted discounts, unclaimed bounces. Weekly frequency matters more than monthly depth because the aggregator's algorithm shifts conditions by time slot, and a monthly review arrives too late to fix the week already in progress.

How do you audit compliance on each item with measurable evidence?

Each of the eight lines needs exportable evidence, not a manager's impression: real commission is audited against the itemized breakdown of the last 50 orders, never the monthly summary;

net food cost is audited by splitting dine-in from delivery-with-coupon and delivery-without-coupon; assembly time is audited using the POS timestamp between order confirmation and courier handoff; packaging is audited by unit cost multiplied by actual monthly volume, not the cost sheet's estimate; bounce rate is audited against the cancellation log with an explicit reason code. Without this evidence, the audit is an opinion wearing a process costume. Break-even margin — the number that closes the checklist — is calculated by subtracting the previous seven lines from the sale price and comparing it against the recommended maximum food cost of 32%; below that threshold with all seven leaks closed, the delivery order leaves real margin, not just recorded revenue. Masterrestaurant carries this framework into restaurantecademi audits because each aggregator's geography and algorithm belong to the local operation, never to the brand or to a generic template.

Top 5 Leaks Most Miss

Hidden commission: Rappi and Uber embed tax, insurance, and dynamic zone/time adjustments in the % you see. Real commission is 18-28%; auditing by order every 50 sales uncovers 2-3% you didn't know existed. Margin impact: -3 to -5 points. Discount leakage: 40% of Rappi orders pay less because they used an aggregator coupon or promo. Not deducted from your food cost, only from sale price; margin compresses 8-12 points per discounted order. If 35% of volume is discounted (typical), average margin drops 3 points automatically. Zone rebate: 6-9% of orders cancel because driver is unavailable.

Top 5 Leaks Most Miss — in practice

Those 'unpaid' orders create ingredient waste (-100% margin) or admin rework (negative margin). Weekly zone audit reduces rebate to <3%. Packaging invisible: box + bag + label + napkin + utensil sum USD 0.45-0.65 per order, but many restaurants pass it as 'overhead.' 300 delivery orders/week = USD 135-195/week unassigned. Adding it to margin formula adjusts price or cuts electricity spend. Unknown break-even: You price assuming 20% margin, but real numbers (after all lines) yield 12%. Selling below break-even is pure loss. Margin matrix by SKU is what separates scale from volume-only churn.

POINT BY POINT

Analysis: Mistake vs Fix

COMMISSION APPLIED

A · COMMON MISTAKE 18% (what platform says)

B · MASTERRESTAURANT 26% (audited real commission including tax and zone dynamics)

Verdict: REAL commission is 44% higher. Ignoring this inflates projected margin by ~5 points.

FOOD COST

A · COMMON MISTAKE 32% (copied from dine-in)

B · MASTERRESTAURANT 35-37% (audited delivery with packaging recalculated)

Verdict: Delivery adds 3-5 points from pack complexity and waste. Accounting for this difference is critical.

PACK TIME

A · COMMON MISTAKE 6 min (kitchen time, ignored)

B · MASTERRESTAURANT 10 min (with packaging and QC); lost contribution ~USD 0.40/order

Verdict: Extra time is real cost. Without auditing, you'll think margin is 5 points higher than it is.

REBATE AND DELIVERY

A · COMMON MISTAKE 0% (assumed fixed, aggregator covers)

B · MASTERRESTAURANT 6-8% cancellations; <3% is achievable and preventable with weekly action

Verdict: Each cancel is -100% margin on that order (prepped, unsold). Weekly zone audit changes coverage decisions.

MARGIN PER SKU

A · COMMON MISTAKE 20% single rate for all (generic)

B · MASTERRESTAURANT 8% on drinks, 18% on regular sandwich, 26% on premium salad (specific per product)

Verdict: Single margin is phantom. SKU matrix is what drives smart pricing and discount strategy.

AUDIT FREQUENCY

A · COMMON MISTAKE Annual (with margin-drop surprises)

B · MASTERRESTAURANT Weekly one line, monthly consolidated (catches leaks before they erode margin)

Verdict: Weekly audit front-loads fixes 12 weeks vs annual. Difference: +18-22% margin in 90 days.

SIDE-BY-SIDE COMPARISON

Common Mistakes ✗ NO AUDIT

- ✗ Phantom commission (unaudited)
- ✗ Food cost copied from dine-in
- ✗ Packaging not consolidated
- ✗ Delivery assumed fixed
- ✗ Prep time invisible
- ✗ One margin for all SKUs

Right Method MASTERRESTAURANT

- ✓ Weekly real commission audit
- ✓ Recipe audited monthly
- ✓ Packaging broken out by SKU
- ✓ Rebate measured weekly
- ✓ Lost time in COGS
- ✓ Variable margin per product

THE NUMBERS THAT MATTER

Verified Unit Economics Figures for Delivery

15

-30 %

Third-party delivery commission per order

20

-35 USD

US average delivery order value 2025

473.49

BILLION USD

US online food delivery revenue 2026

58%

Limited-service operators with a larger
off-premises sales share than in 2019

about 95

MILLION

Uber Eats consumers 2024

88.5

USD/MONTH

Average monthly consumer spend
on takeout and delivery (US)

nearly 75%

Off-premise share of US restaurant traffic

VISUALIZATION

The numbers, visualized

Third-party delivery commission per order



US average delivery order value 2025



US online food delivery revenue 2026



Limited-service operators with a larger off-premises sales share than in 2019



Uber Eats consumers 2024



Average monthly consumer spend on takeout and delivery (US)



Sources: DoorDash / Uber Eats (tarifas publicadas) · Lightspeed 2025 · Statista 2026 · National Restaurant Association — From Trend to Transformation: Off-Premises Dining Now Essential 2025 · Uber Technologies 2024

Chart by masterrestaurant.com

ILLUSTRATIVE CASE (COMPOSITE)

“A burger restaurant in Medellín sold 250 orders/week on Rappi at USD 8 average. It believed it had 20% margin (USD 1.60/order), but weekly audit revealed: real commission 26% (not 20%), audited food cost 37% (not assumed 32%), packaging USD 0.40 untracked, 7% rebate in north zone. Real margin: 8%. After adjusting prices (+USD 1.50 on 3 SKUs), dropping north zone from Rappi, and sourcing to 5 certified suppliers with recalculated food cost, it hit 18% margin in 45 days and kept 85% volume (the 15% was discount-heavy orders that were negative).”

— Masterrestaurant audit, July 2026, Medellín

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

4 Steps to Audit Your Delivery Unit Economics



Week 1: Download and breakdown real commission

Access your Rappi/Uber Eats portal, download your last 50 orders (or 1 week). In a spreadsheet: order value, commission %, commission in currency, zone fees, tax. Sum all commissions, divide by sum of orders. That % is your REAL commission, not platform list price. If >25%, negotiate with aggregator or delist low-margin categories. Owner: founder or finance manager. Tool: Excel or Google Sheets (one tab per aggregator).



Week 2: Audit recipe and packaging by SKU

Take 10 units of your best-selling delivery item (burgers, sandwiches, pizzas). Weigh raw (meats, vegetables, cheese, sauce) and cooked. Multiply each ingredient by real unit cost (last supplier invoice). Sum. That's your net food cost. Then add box + bag + label + napkin + utensils in currency (ask supplier). Total direct cost per plate. Apply to your Rappi sale price: $(\text{Sale price} - \text{Food cost} - \text{Packaging} - \text{Commission \% in currency}) / \text{Sale price} = \text{Net margin \%}$. If <14%, that plate doesn't fit delivery; 14-18% is minimum; >20% is healthy. Owner: chef or kitchen manager.



Week 3: Measure rebate and lost time

Every time Rappi/Uber cancels an order ('driver unavailable' or 'customer canceled'), log it: zone, time, SKU, expected margin. End of week, $\text{sum canceled orders} / \text{total} \times 100 = \text{rebate rate}$. If >6%, that zone is critical; if >4%, meet aggregator to improve coverage or raise order minimum. In parallel, time 10 delivery packs vs 10 dine-in plates. If delivery is 10 min vs 6 min dine-in, those 4 min are lost contribution ($\text{cook cost/hour} \times 4/60 = \text{currency}$). Add that to plate cost. Owner: operations manager or kitchen lead.



Month 1: Consolidate margin matrix by SKU

Create 3-column table: SKU | Price on Rappi | Net margin % (from step 2). Sort high to low. Items <12% shouldn't be on Rappi, or need +10-15% price. 14-18% need recipe or packaging improvement. >20% are your engine; scale promos to those. Review every 2 weeks; Rappi changes discount dynamics monthly, so margins shift. This is what Masterrestaurant does in audits: one line weekly, consolidated monthly. Owner: founder and finance manager (together, every 15 days).

FAQ

4 Questions About Delivery Unit Economics

What if Rappi won't show me itemized commission?

Some aggregators hide breakdown. Download order CSV, sum withheld money (order value – payment to restaurant) and divide by total value; that's your real %. Can't download? Request a 'commission report by zone by hour range' from your Rappi account manager. It's data they track internally. If they refuse, margin is likely very low or the deal is non-transparent: renegotiate or delist categories from that aggregator.

What if I audit and find I'm selling at a loss?

Three options: (1) Raise that SKU price 12-18%; if volume drops <15%, you net more cash. (2) Lower ingredient cost without changing recipe (better supplier, smaller portion, eliminate expensive add-on). (3) Remove that product from Rappi, sell only dine-in where price and margin is higher. Masterrestaurant sees option 1 + trim of 1-2 low-margin SKUs yield the +18% average margin in 90 days.

How often should I audit?

Commission: weekly (Rappi shifts dynamics every 7-14 days by zone). Food cost: monthly (unless you change supplier or recipe). Packaging: monthly (if volume doubles, renegotiate bulk). Rebate: weekly. Consolidated margin: biweekly. Most restaurants audit yearly; that's why they discover leaks 12 months later. Weekly audit is what separates tier-1 ops from improvisation.

How do I know if my delivery margin is competitive?

In tier-1 Latin American cities, net delivery margin is 14-22% for quick-service (burgers, pizza, tacos) and 18-28% for premium (salads, sushi, pasta). Below 14% signals a break: recipe over budget, abnormal commission, untracked discounts. Use the SKU matrix in this checklist to locate yourself; if all items are <15%, renegotiate aggregator or rebalance portfolio.

DATA & SOURCES

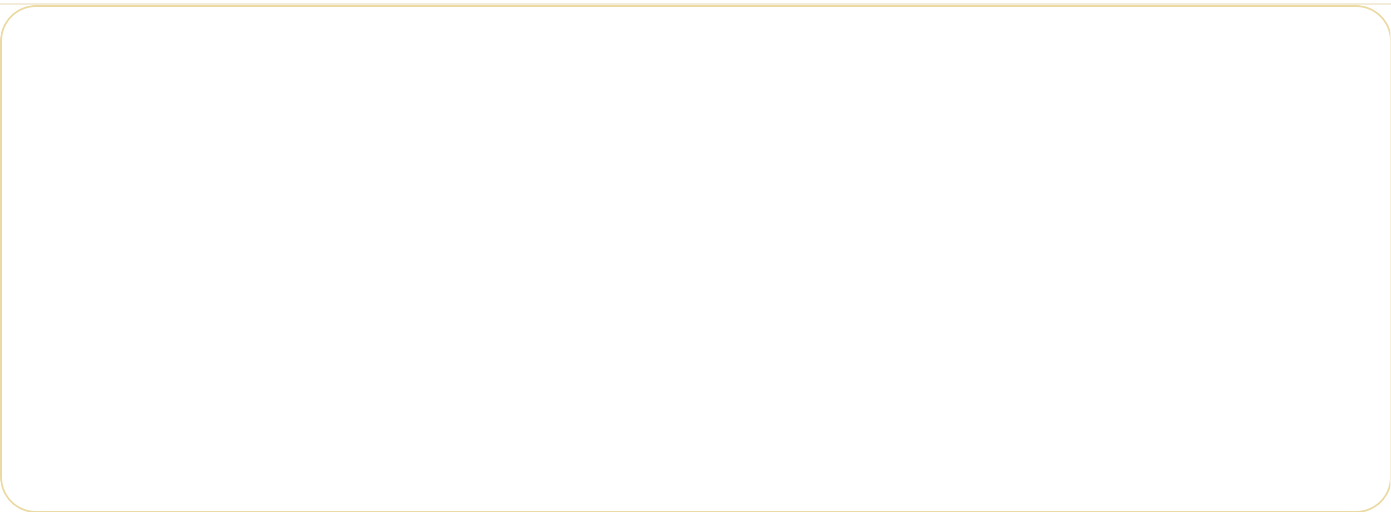
Unit economics delivery by the numbers (2026)

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

Metric	Value	Source
Share of total demand on Mexican delivery apps generated by local SME restaurants (DiDi Foods report, 2024)	aproximadamente 35 % de la demanda total (2024)	El Universal citando a DiDi Foods — Apps de comida impulsan crecimiento de restaurantes locales en México (2024)
Local restaurants active on delivery platforms in Mexico across 60+ cities (2024)	más de 52 mil restaurantes locales (2024)	El Universal citando a DiDi Foods — Apps de comida impulsan crecimiento de restaurantes locales en México (2024)

Metric	Value	Source
iFood active users, the leading delivery app in Latin America (Brazil), peak in Q3 2024	alrededor de 12.2 millones de usuarios activos (T3 2024)	Sensor Tower — Top 5 Food Delivery Apps in Latin America Q3 2024 Performance (2024)
PedidosYa weekly active users in Latin America, upper end of the Q3 2024 range	entre 4.8 y 5.3 millones de usuarios activos semanales (T3 2024)	Sensor Tower — Top 5 Food Delivery Apps in Latin America Q3 2024 Performance (2024)
iFood monthly orders in Brazil, up from about 70 million on average to the 100 million milestone in August 2024	100 millones de pedidos mensuales (agosto de 2024)	Bloomberg Línea — Rappi y iFood: ¿qué le depara a las apps de delivery ante reformas y presión por rentabilidad en Latam? (2025)
Share of Mexican internet users who use delivery apps, per the Mexican Online Sales Association (AMVO) (2023 article)	83 % de los usuarios de internet en México (2023)	The Food Tech citando a AMVO — El delivery de alimentos y bebidas sigue creciendo (2023)

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