

CHAPTER III

BUSINESS PLAN

1. Company Overview

1.1. Background of idea

Oisterwijk is relatively a small town. Oisterwijk municipality is the part of three small towns that become in one urban municipality and they are Oisterwijk, Moergestel and Heukelom. With it's total 25.400 inhabitants. Oisterwijk is located in the middle of three major city in the province Noord-brabant, they are Tilburg, s'Hertogenbosch, and Eindhoven. Natural surroundings and many of beautiful tourism objects such as camping ground, forests and small lakes surrounded this place. Those aspect that has been said above, make Oisterwijk municipality becomes middle big city in Noord-brabant (*De gemeente Oisterwijk: www.oisterwijk.nl*). One reason to make Oisterwijk as a nice place to get relax is society of this town run their **daily** live softly.

Based on this situation, the writers are very interested to make a new facility for this society. In addition, the writers concern about the market, where there still a few of competitors in Oisterwijk, especially in the central area.

In the heart of Oisterwijk, where people always spend their time to do shopping, working or passing by, the writers are trying to offer something nice that will be very satisfied for the customer. This company will serve breakfast, lunch, and dinner. Open at 10.00 in the morning until 24.00, "Thuis" is offering a very nice food, surroundings and a friendly service.

1.2. What is "Thuis"?

This company is named "Thuis", which means "At Home". That is the real aim from the owner for the guests. This company is built to

create a “home feeling” when the writers are not at home. When the guests come, they must feel like they are home. By selecting interior and creating a very warm atmosphere, the writers will welcome the guests to their home.

“Thuis” will be functioned as a casual restaurant, which means that in this restaurant, people can “relax and enjoy familiar-yet interesting-food that tastes good but the guests do not over extend about their budget”. **Also** become one of the characteristics of casual restaurant that is included for casual dress and behavior. Not only as a casual restaurant, but “Thuis” is also providing itself as a cafe where it is offering a very comfortable place to spend their time with drinking.

Here, the guests not only can drink, they also have freedom to choose kinds of light foods or warm foods. The writers are offering a very wide variety of menus that will make guests comfortable to choose.

In the afternoon, people who are doing shopping can come to the writers to drink coffee or tea accompanied with a light food or snacks. In addition, they can make a choice to have a lunch with the writers. While for people who are working, they can have such a very simple lunch like sandwich or kinds of filled breads. Many kinds of drinks will be offered to accompany their meals.

Also in the late evening, “Thuis” still offering a nice dinner accompanied with nice music. For them who will only for drinks, “Thuis” is open until 24.00 so that they will have enough time to have a chat with their friends.

“Thuis” has a purpose that “Thuis” can be the other alternative of eating at home. By the reason, the writers set the price very reasonable, and maintain the quality of food, service, and the ambiance. Price will be set to make the guests at least twice per week come to visit us.

Unique decorations such as the layout of the restaurant that will be arranged as can as possible like a home condition. By putting such kind

“Thuis” is a place where you feel at home while you are not. We give you the best home you have ever had

1.4. Company Goals and Objectives

Based on the mission statement that is used by “Thuis”, there are several goals and objectives to deliver the mission statement:

1. Produce the highest customers per day compared with its competitors. The greater amounts of guests come, the higher profit will be reached.
2. Remain this company to be always at the highest quality of food, beverage, and related service, and keep the price reasonable. Keep all of that thing will also keep the customers back to us.
3. Keep the interior interesting for customers so that they will have a very nice staying time with us.
4. Create a slogan -- Ik Ben Thuis” that means -- I’m home”. This slogan will become the basic of all of the activity that presented by this company. **All** of the decoration will be made as well as a usually situation that we find in home, The selection of chinaware, flatware and linen **will** be thoughtful to create a “home” feeling. Service will be delivered in a very friendly and efficient, but not so formal so that can keep the ambiance relaxes.

1 5. Essentials factors in company

This company is basically operated by the customers’ satisfaction that is why the writers are very care of the writers’ customers. Based on this need, the writers are thinking about the freedom of the guests to have a feeling of being home. The quality of food, interior, friendly staffs, reasonable price, variety of the menu of foods and beverage will be the first consideration. After that follows with making up an organization structure.

2. Management Planning

For the first year, this company will be operated as much as possible by self-efforts. Basically the service area will be the responsible of X and Y will operate kitchen.

Service staffs:

Monday until Thursday : $X + 1 - 4$ service staffs

Friday until Sunday : $X + 2 - 5$ service staffs

As the composition, we are going to hire 3 persons as permanent staffs and the rest will be supported by part-timers.

Kitchen staffs:

Monday until Thursday : $Y + 1 - 3$ cooks

Friday until Sunday : $Y + 2 - 5$ cooks

As the composition. there will be 3 permanent cooks and others are part-timers.

Dishwasher:

Monday until Sunday : 2 persons

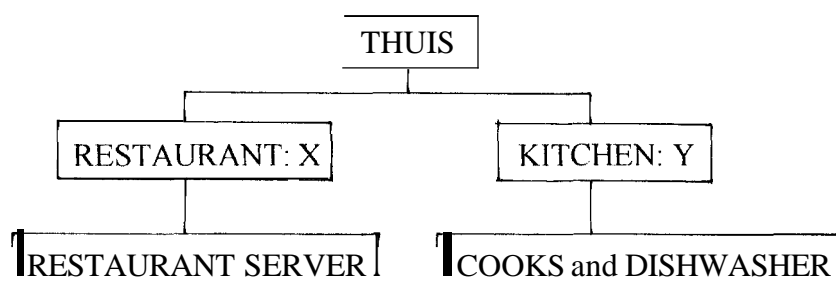
All of the dishwashers are part-timers.

Cleaning attendance for restaurant:

Monday until Sunday : 1 - 2 part-timers

Organizational Chart

For the first two year, there will be a very simple organization chart because we still maintain the company with self-effort



3. Market Segmentation

In doing the operation, “Thuis” are considering about separating market into some segments that are reachable. Basically, there are several demographic factors that are including location, number, types, ages, sex occupation and spending habits.

Looking from the customers-need point of view, various market segments can be identified as.

- | | |
|----------------|--------------|
| 1. Children. | 6. Shoppers |
| 2. Adolescents | 7. Workers |
| 3. Adults | 8. Travelers |
| 4. Seniors | 9. Patients |
| 5. Students | |

“Thuis” is built based on the situation of Oisterwijk. As stated in the previous chapter that Oisterwijk is a relatively a small town, and there are a lot of tourism object, “Thuis” is separating market segments into three segments, they are:

1. Shoppers
2. Workers
3. Adolescents and adults
4. Tourists

Several reason that support this market segmentation are:

1. Shoppers

By analyzing for several times, the writers have a conclusion that the society of Oisterwijk is very fond of doing a shopping. No matter only window-shopping or doing a real shopping, this reason makes the writers are interesting to make this segment become the first segment to be looked at. For shoppers, dining is the secondary to the shopping. First they do the shopping and the rest of the time usually will be spent

for taking a rest in the cafe or a kind place like that. Because of the tiredness, a convenient place is very important for this segment. They will also care about the speed of service and opportunity to rest

2. Workers

This market segment becomes the second concerning for “Thuis” because “Thuis” is built in the middle of the city. The writers are also analyzing that most of the workers when they have their break time they are used to go to cafeteria or cafe that will make them released from the image of working. They will be fond to order kind of filled-bread and drinks to accompany their lunchtime. That is why “Thuis” will serve this segment with many kinds of light food or breads. Concerning that they are tied by the time, “Thuis” will concern about the speed of service and also creating a very relaxing atmosphere that will make them enjoyable to sit during their break-time

3. Adolescents and adults

This market segment becomes important because they will be “Thuis” night guests. Having a function as a casual restaurant, bar and also cafe, this market segment is become important because most of the will be willing to spend their night by sitting with their friends. By the result of analyzing in some bar and cafe in Oisterwijk, most of their guests at night are adolescents and adults that prefer to spend their night far from home with friends. **As** a casual restaurant, the writers will make a nice combination of restaurant that will serve the guests with a qualified food and an ambiance of bar and cafe that they can be relax as well as they are sitting in a cafe of bar.

4. Tourists

This segment is also important although they are such of a seasonal customer. Mostly Oisterwijk will be busy with tourists at the beginning of April until the summer time is finished.

When traveling, people tend to be concerned primarily with the need for a break. Being away from home and unfamiliar with local

facilities, makes the sometimes become confuse to make the best choice to go out for eating. This market segment will be interested on a place to go out for eating if the place can provide them a good image. Good image can be reached by making an attractive decoration, also by doing such a good promotion in several places that are being suspect to be visited by the tourists. Remembering that this market segment are not really stable, means that in the summer time will achieve the highest amount of people will visited “Thuis”, we will anticipate that amount with also open some tables in the terrace that will give them such a nice view to accompany their relax time.

While the writers are choosing that several markets segments, there are others market segments that according to the writers are not potential enough. But it does not mean that ”Thuis” is closed for other market segments.

Children are not being a compatible market segment because “Thuis” is a kind of casual restaurant that specialized itself more to adult’s menu. Actually, children can become important aspects to be counted because they can influence the whole family decision where they will go out for dinner. But by the result of analyzing from some other cafe in Oisterwijk, children become the minority segment to be concerned.

Students are also become another concerning of “Thuis”. But in a very easy way, students can also describe as adolescents. Remembering that Oisterwijk is not a big city with only a few numbers of schools for adolescents, students prefer to be looked as a minority market segment for “Thuis”.

Another market segments that are not considered by “Thuis” are patients. The reason is “Thuis” is a place where people can get something nice for themselves. “Thuis” does not consider about this segment because the ambiance of “Thuis” is created based on the needs of freedom.

Dividing product based on the market segment:

Market Segment	Product for the segment
Shoppers	<ul style="list-style-type: none"> - coffee or tea - light foods - lunch - dinner - kinds of non-alcoholic drinks - kinds of alcoholic drinks - breakfast - snacks
Workers	<ul style="list-style-type: none"> - lunch - dinner - kinds of non-alcoholic drinks - breakfast - snacks
Adolescents and Adults	<ul style="list-style-type: none"> - dinner - snacks - kinds of alcoholic or non-alcoholic drinks
Tourists	<ul style="list-style-type: none"> - coffee or tea - light foods - lunch - dinner - kinds of alcoholic or non-alcoholic drinks - snacks - breakfast

(Lehmann, Winner, 1994)

3.1. Description of Market Segment 1: Shoppers

What is the characteristic of this segment?

- This kind of people is willing to spend their money.
- Shoppers need a nice place for take a rest after doing their shopping.
- Shoppers also become potential “night” guests, because usually they finish there shopping when the shops are closed.

Why does “Thuis” important for this market segment?

- “Thuis” can become a nice place for them to meet each other.
- While taking a rest usually, they will choose something light to accompany coffee or tea.
- They also will consider about having lunch because usually shopping will take a long time.
- “Thuis” is a place where they can have a nice dinner after they finish shopping. Usually they are too tired to cook when they are home, that is why they will choose something easy and comfortable place to eat.

Essential factor for this market segment

Shoppers are usually first impressed by the decoration and the interior of the building. They look for a nice place so that they can be relaxes after doing the shopping. Also important for them is how the services are delivered. They need to be fast served because they are tired, they do not want to have a long time to wait. After the two important things are completed, the quality of food is become the next judgement for this segment to become a regular guest or to Leave us forever.

Instrument of marketing used

Placed advertising in the regional newspaper

Flyers

Give coupons for a free coffee

Making up the outer and inner interior

When and How to implement the marketing instrument

Advertising will be placed in the regional newspaper for about 4 weeks for the opening. By putting in the popular regional newspapers, the writers suppose can make people curious to visit the writers. Beside, the writers are also going to put advertising in the weekly magazines that used to be read by most of people in Netherlands.

Placed flyers in the VVV that is the center of information of the Oisterwijk, so that people that come from others town can have information about the writers

Give a coupon for a free coffee or tea. By placing these free coupons at stores and VVV, people will take out this coupon and they will come to the writers. By spending a certain amount, he/she will get a cup of coffee or tea free. These coupon will be placed a month before “Thuis” is opened and will be valid for 2 months.

3.2. Description of Market Segment 2: Workers

What is the characteristic of this segment?

- They have a good income
- They do not have a lot of time to spend when they are working
- They look **up** for a nice restaurant or cafe in their break time

Why does “Thuis” important for this market segment?

- “Thuis” is open from 10.00 in the morning that will be easy for them to get something for their breakfast, “Thuis” also serve lunch and dinner.
- They are limited with time, it will be very helpful because “Thuis” also serves a simple nice lunch.

- “Thuis” still open at the time they finish their work. People here are usually have a drink with their friends after work. Usually they will also consume light foods to accompany their drinks.
- For them who are not married, they have a tend to avoid cooking after they come home. “Thuis” in this reason can anticipate their need for having a nice dinner to make them recover from tiredness.

The Essential factors for this market segment

Because they are people with limited time, so the writers have to consider about:

- The speed of service
- Quality of the product because they have money and we are new comer in the industry, so that we have to keep them satisfy and they will come to us again.
- Give them a nice soft music at the afternoon, because our place can be also potential as a place to have a conversation about work.
- Create an “after-work” ambiance after 17.00, because after that time usually they are finish with work and sometimes they are looking something to eat and drink for relaxing.

Marketing Instrument

Self-build network

Advertising in regional newspapers

Mailing

Internet

Making-up outer and inner decoration

When and How to implement the marketing instrument

Self-build network means that the writers ourselves give information to other people that the writers are knew, such as friends, neighborhoods, colleague and others. As soon as the writers inform that

the writers have a new place that is deserved to be visited, the writers also need to print a business card so that people will familiar with the writers.

How to advertise and when to do it, can be read in the previous market segment.

Before the writers are going to make a soft opening for the writers' company, in about a month ahead the writers send mail for another companies that are potential for the writers' company so that they will come in our opening and recognize the writers.

The writers also consider about making an Internet site. It will be very helpful for the workers because for them who like to make an access via internet, they can look all about "Thuis", and also about "Thuis" week menu that will be change every week to anticipate a monotone menu.

3.3. Description of Market Segment 3: Adolescents and Adults

What is the characteristic of this segment?

- They have kind of habit to go to the bar at least 2 times per week
- Like to have a nice place for their dating
- They are fond of alcoholic drinks

Why does "Thuis" important for this segment?

- "Thuis" offer a nice place with a nice ambiance
- "Thuis" prices are reasonable
- "Thuis" open until midnight that will give them much time to stay with us
- "Thuis" offer many kinds of alcoholic drinks

Essential Factor for this market segment

Adults and adolescents are usually impressed by such as special event like “buy one get two“. Mostly part of this segment is teenagers who are have limitation in spending money. They always look for a nice place to hanging out with the reasonable price.

Instrument of marketing used

Placing advertising in shops, those are usually visited by teenagers
Put flyers in front of the building that “Thuis” offer special events for certain days.

When and how to implement the marketing instrument

Advertising will be place in the shops several weeks before the writers do the soft opening.

Flyers will be place in front of the building, at the related days.

3.4. Description of Market Segment 4: Tourists

What is the characteristic of this segment?

- They are not permanently staying in Oisterwijk
- They are willing to spend their money
- They also consider about price that they have to sacrifice

Why does “Thuis” important for this segment?

“Thuis” are serving them for lunch and dinner, “Thuis” also care that sometimes they want to hang out at night, and they have “Thuis” to accompany them with drinks and light snacks.

Essential factors for this market segment

They need to get nice meals with reasonable price, they also **looking** for a warm ambiance that will make them more enjoying their meals. Speed of service is also important, but this segment does not put

it in the first priority because they have many times to enjoy their new surroundings.

Marketing Instruments

Advertising

Flyers

Making-up outer and inner decoration

When and How to implement the marketing instrument?

Placing ourselves in VVV-magazines and ANWB magazines that are usually brought by tourists when they are visiting a new place will do advertising.

Flyers that the writers put in hotels, camping place and also by VVV and ANWB

4. SWOT Analysis (Strength, Weakness, Opportunity and Threats Analysis)

As a new comer in the related industry, “Thuis” is supposed to have a map about the new situation. This map will guide “Thuis” in doing the operation. SWOT analysis is the map that will show anything about the strengths and weaknesses from the company, and it will show what kind of opportunities and “Thuis” will face threats in the new surrounding.

Strengths:

1. Strategic place in the middle of central area that can be easily reach by any people
2. Nice surroundings that make people have a nice sightseeing.
3. Large space for terrace.
4. Near by public transportation station such as train and bus station.
5. Unique decoration such as small kitchen in the restaurant for making bread, kind of cold appetizers and desserts that will attract **people** to come in.

6. Functioned as restaurant and cafe so that people have a freedom to choose sitting only for drinking or eating.
7. Nice atmosphere with friendly service, music and qualified food.
8. Open for breakfast, lunch and dinner.
9. Wide variety of menu gives guests a comfortable feeling in choosing their meal.
10. Has a special event such as Monday people will get 2 alcoholic **drinks** for only 1 paid.
11. Has menu of the week that is special cooked only for the related week.
12. Menu price are very reasonable.
13. Wide promotion action, that people will get interesting on us.
14. We open 7 days **per** week.

Weaknesses:

1. Still as a new comer so everything is based on the prediction.
2. No free parking space because the position is in the middle of central area.
3. We use not too many workers, because the financial condition for the first year still financed by the owners' capital.

Opportunities:

1. Oisterwijk that is placed in Noord-Brabant province can be described *as* a rich small town.
2. People in Netherlands, especially in Oisterwijk, they like to have eating-out with their friends, relatives and families.
3. Netherlands likes to spend their time in cafe rather than staying at home.
4. Usually the central area of a town becomes a place where most of people do their activities, such as shopping, working or only for walking by.

5. Oisterwijk is a very beautiful place to be called as a tourism object, that is why there is a lot of tourists come every summer time.
6. There are still a few restaurants or cafes in the central area.
7. To consume alcoholic drinks is legalized in Netherlands.
8. There are still a few restaurant or cafe that offer a unique theme for decoration and ambiance.
9. Oisterwijk lies between 3 big cities, Tilburg, s' Hertogenbosch and Eindhoven, this brings opportunity for "Thuis" to be easily get contact with its suppliers

Threats:

1. Oisterwijk is placed between 3 big cities that might cause a reduction number of guests because they prefer to hanging out in the big cities rather than in small town.
2. There are restaurants and cafes that has been built a long time ago, they already have their regular customer and they are going to keep them for themselves
3. Oisterwijk is a small town that has only a few schools; this can be caused a lot of teenagers' go to another city to study. This makes the numbers of teenagers of Oisterwijk became small.
4. In the weekend, some people prefer to spend it out of the city.

By looking at the SWOT analysis, the writers know what kind of situation that should be faced and what kind of strengths that could be used to face the threats of the new situation. SWOT also provides us a guiding how to minimize the weaknesses in order to gain the opportunities.

There are some strategies that are made based on the SWOT analysis, they are.

1. Making a special offer in the weekend, in order to attract people. Just like making an attractive entertainment that can make people interest to spent their time with us in weekend.

2. Providing a special place to park bicycle. Because people here use bikes as one of their daily transportations, they also prefer to use bike when they have to go to the central area of the city
3. To attract guests come to “Thuis”, “Thuis” do advertising not only in Oisterwijk, but also to other cities that are still in one region.
4. Because “Thuis” is still new in this industry, “Thuis” is going to hire more part-timers than permanent staffs. And “Thuis” looking up for teenagers as “Thuis” power, because they are more energetic and mostly they have many friends that can also be “Thuis” guests.

5. Competitors analysis

Beginning a new company is kind of politics, where the writers should know in what kind of environment the writers stand in, what kind of consumers the writers want to attract, who are our competitors, etc. In the previous pages the writers have been described many facts about the new environment, also about the target markets that the writers are going to catch, while in this part, the writers **will** concentrate in the competitors analysis.

Realizing that “Thuis” is as a new comer in the industry, “Thuis” is starting to collect as many as possible data about the competitors. There are more than 30 restaurants or cafes in Oisterwijk. This information was taken in the guidance book about Oisterwijk. But from that numbers, there are only eleven of them those are built in the central area.

In this case, the writers are going to show what kind of competitors that we should be faced. We are going to make some points, where those points are becoming important for guests to decide themselves to visit the restaurant or not.

Characteristic of Potential Competitor Restaurants

Name - address	TELP	CD	AP	RC	PR	Tr	HF
Amon Scheepersdijk 1a 5062 EA	013- 5286032	-	6	28	-	✓	✓
Bos en Ven Klompven 26 5062 AK	013- 5288856	Mon - Wed at winter	25	40	✓	✓	-
Culinair café Tiglio De Lind 61a 5061 HT	013- 5220252	Tue	7	48	-	✓	✓
De Dorpsherberg Brasserie-Bistro Dorpstraat 37 5062 SZ	013- 5284470	-	22	100	✓	✓	✓
Eetcafe Lieve Lente De Lind 59 5061 HT	013- 5284410	-	12	65	-	✓	✓
Eetcafe De Tijd De Lind 53 5061 HT	013- 5285678	-	7	80	-	✓	✓
Eeterij Junction De Lind 79 5061 HT	013- 5284187	-	10	52	-	✓	✓
Flanders Gemullehoekenweg 5 5061 MA	013- 5210268	Mon	18	50	-	✓	✓
El Jardin Canario Spans/canarisch rest.	013- 5230284	Wed	12	125	✓	✓	✓

Stationsstraat 9-11 5061 HE							
Kriti Grieks Rest. Boxtelsebaan 8 5061 VD	013- 522 1081	Wed	12	80	-	-	-
Smullerij Bij Opoe Gemullehoekenweg 17a 5061 MA	013- 5285888	Mon	15	30	-	-	✓

(Informatiegids: *Oisterwijk, Moergestel, Heukelom. 2002-2003*)

Legend:

CD = Closed Day

AP = Average Price in Euro

RC = Restaurant Capacity (seats)

PR = Party Room

Tr = Terrace

HF = Handicap Facilities

Based of the information above, there are only two of eleven restaurants that owned all of six facilities that are categorized could attract people to be their guests. The restaurants are De Dorpsherberg and El Jardin Canario. The next step is, the writers visited these two restaurants.

De Dorpsherberg is categorized as a nice restaurant. First image when we **look** at their price, this restaurant is suitable for guests with a social needs, means that it is one of the restaurant where people have luxurious image on it. They also have a nice interior but they do not have special characteristic such as their motto or mission statement. There is nothing unique that can entertainment guest io accompany their dinner. After all of the survey several things can be said about this restaurant:

1. De Dorpsherberg is a luxurious restaurant that might be suitable only for middle-up economy class, because they have a high average food price.

2. They serve guests in a formal ways, where sometimes can make non-fit guests feel uncomfortable to dine in.
3. They have nice interior, but they do not have special characteristic that can make people interest on it.
4. Their function is only as a fine-dining restaurant, they do not serve only for light meal or drinks.

El Jardin Canario, also one of the potential competitor where offers guests with their specialty in Spain culinary. Also the writers visited this restaurant and made some survey, and produce some conclusion:

1. They are a nice restaurant where we can find a "Spain" feeling when we step in.
2. They offer a nice food with characteristic of Spain, with a reasonable price that can be reached by all of economic class
3. Nice service, and friendly toward the guests.

Looking up from the survey, Thuis has some strength points compare with the competitors, they are:

1. "Thuis" is located in the strategic place, where it is in the busiest part of the city. De Lind is the street where the shops located and a lot of important office there.
2. "Thuis" opens 7 days per week with a long duration of time.
3. "Thuis" not only offers guests with dinner but also for breakfast, lunch, coffee or tea and also functioned as a bar where people can enjoy their drinks as well as they are in home.
4. "Thuis" is care about their guests, not only about the price but also we provide an extra ordinary decoration that can also entertain the guests.
5. Friendliness become the most important that should be holding by the service staffs.

6. Operation Planning

6.1. Short description:

Start opened : 1st April 2003
 Location : De Lind 38, Oisterwijk
 Opening time : 10.00 until 24.00

In the beginning of spring season, the weather in Netherlands is getting warm, and the surroundings are getting green. In this time people prefer to spend their time out of their house to take a walk or to do any other activities. Based on this situation, “Thuis” ready to catch those potential customers.

By that time, “Thuis” will also directly open its terrace. Based on the analyzing on the last summer, people here fond of sitting under the sun. With this condition, “Thuis” offer something new for them.

6.2. Opening time:

Spring-Summer season

Monday until Sunday : 10.00 – 24.00

Winter-Autumn season

Monday until Thursday : 10.00 – 23.00

Friday until Sunday : 10.00 – 24.00

6.3. Numbers of seat

Spring-Summer season

-Terrace : 10 tables (each table will be set for four persons occupied).

- Inside : 15 tables (5 tables will be set for 2 persons occupied and 10 tables will be set for 4 persons occupied).

Winter-Autumn season

- Terrace : not opened
- Inside : 15 tables (7 tables will set for 2 persons occupied and 8 tables will set for 4 persons occupied).

There will be also placed a set of sofa in the middle of the room that will create a home ambiance.

At the bar side, there will be a half-round bar-table completed with six stools faced the bartender.

6.4. Menu Arrangement

Considering that "Thuis" is opened for breakfast, lunch, and dinner, the writers create one menu card that will include all dishes that will be served for each mealtime.

The writers also generate menu of the week that is special served only in one week and will be changed every week. This menu is offered with a special price in order to attract guests to consume it.

Menu will be presented in Netherlands-language considering that the market is mostly people who speak Netherlands-language. But considering also that we also open for tourists, we also provide **some** menu-card in English.

Broodjes / Bread:

- Rosbief sandwich Eur 2,70
 Tarwebrood met rosbief, tomaten, and slabladeren en een huisgemaakte mayonaise dressing
 White bread filled with roasted beef, sliced tomato, and lettuce, served with mayonnaise sauce.
- Tonijnbroodje Eur 2,70
 Gekruide tonijn met mayonaise, tomaten, slabladeren, komkommer en stukjes ui geserveerd in shoarma broodje

*Spiced tuna mixed in mayonnaise **sauce** served in shoarma bread with diced tomato, lettuce, cucumber, and onion rings.*

- Eiersaladesandwich Eur 2,70
 Tarwebrood gevuld met fijnegehakte eiren met augurk, uien, bleekselderij, slabladeren en mayonaise.
White bread filled with chopped egg, augurk, onion rings, celery, lettuce and will he served with mayonnaise sauce
- Sneetje sardien Eur 2,70
 Sardientjes geserveerd met tomaten, plakjes ui, slabladeren, mayonaise op een sneetje roggebrood
*Sardine serve **with** tomato, onion, lettuce, mayonnaise sauce in sliced roggebrood*
- Zwiserse Kalkoensandwich Eur 3,15
 Plakjes kalkoen, reepjes emmentaler kaas, met paprika en courgette, mayonaise, en mustard op sneetjes roggebrood
Sliced turkey-breast, cheese, paprika and courgette served with mayonnaise sauce and mustard in sliced roggebrood
- Kaassandwich Eur 2,70
 Extra beleggen kaas met plakjes tomaat, mayonaise, mosterd, stukjes komkomer op twee sneetjes volkorenbrood.
*Special cheese with sliced tomatoes, mayonnaise and mustard sauce, sliced cucumber, all served in **two** slices of volkoren-bread*
- Kalkoensandwich Eur 3,15
 Plakjes kalkoen met groene-paprikaringen, plakjes rode ui, slabladeren, met slasaus op twee sneetjes tarwebrood.
Sliced turkey-breast with green paprika rings, sliced shallot, lettuce server with delicious salad sauce on sliced white bread
- Pikante clubsandwich Eur 2,70
 Bruinbrood gevuld met salami, komkomer, vleestomaat, smeerkaas en sambal oelek

Brown bread filled with salami, cucumber, tomatoes and melted cheese, and sambal (chili sauce)

- Energie Sandwich Eur 2,50

Maisbrood gevuld met casselerrib, rode pesto en Hollandse halfzachte geitenkaas.

(Corn bread filled with casselerrib, red pesto and soft cheese of Holland

Warme Voorgerechten

WarmAppetizer

- Slibtong in knoflooksaus Eur 5,50

Krokant gebakken slibtong in een jasje van pancos met kruiden pasta en knoflooksaus

Crispy fried slibtong covered in pancos served with spiced pasta and garlic sauce

- Gestoomde Mosselen met botersaus Eur 4,25

Mosselen in botersaus geserveerd met verse sla-bladeren en roergebakken sperziebonen

Mosselen cooked in butter sauce, served with fresh lettuce and saute string bean

- Sint-Jakobschelpen met Mihoen Eur 5,50

Gebakken Sint-Jakobschelpen met sjalotjes en knoflook, geserveerd met mihoen

Fried Sint-Jacob schlep in shallot and garlic served with spiced mihoen

- Gevuld tomaten uit de oven Eur 4,75

Twee tomaten gevuld met kaas, rundergehak, stukjes ui, en knoflook

Two tomatoes filled with cheese, chopped beef, onion and garlic

- Pikante salade Eur 5,25
 Mihoen salade geserveerd met pikante krabsaus en stukje tarwebrood
Mihoen salad served in spicy crab sauce on white bread
- Paprika gevuld met broccoli Eur 4,50
 Gele paprika gevuld met gekruiden broccoli, cashewnotten, ook met creme fraiche en knoflook
Yellow paprika filled with spiced broccoli, cashewnuts, fraiche and garlic
- Witlof uit de wok Eur 4,75
 Gebakken witlof, minimaiskolfjes en tomaten met knoflook geserveerd op verse slabladeren
Sauteed witlof, babycorn and sliced tomatoes with garlic served on fresh lettuce
- Krieltjes in filodeeg Eur 4,50
 Gekruide kleine krielaardappelen gewikkeld in filodeeg geserveerd met knoflooksaus
Marinated mini-potatoes covered with wonton skin, served with garlic sauce

Koude Voorgerechten:

Cold Appetizer:

- Tonijnsalade Eur 4,75
 Heerlijke tonijnsalade op verse witte kool geserveerd ook met sinasappelen
Delicious tuna salad served on fresh white cabbage with orange fruit.
- Vissalade met wilde rijst Eur 3,50
 Koude gestoomde vis, bereid met knoflook, en geserveerd met wilde rijst
Steamed fish with garlic, mixed with rice, served cold

- Paprika **op** witlof Eur 2,40
 Gestoomde paprika met smeerkaas op verse witlof
*Steam **paprika** with melted cheese served on fresh witlof*
- Gemarineerde garnalen-komkomersalade Eur 5,15
 Gemarineerde garnalen met sojasaus en peper geserveerd met stukjes komkomer en slabladeren
*Marinated prawn in soyasauce and pepper, served with sliced cucumbers **and** lettuce*
- Exotische Eur 2,70
 Exotische vruchtensalade met gerapste **kokos**
*Exotic fruit salad mixed with **shredded** coconut*
- Gerookte-vissalade Eur 4,10
 Koude salade gemaakt van gerookte vis, gestoomde broccoli en wortel
*('old salad made from smoked fish, **steamed** broccoli and **carrot***
- Bonte macaronisalade Eur 2,75
 Koude macaroni geserveerd met broccoli en kaassaus
*('old macaroni served with **broccoli** and cheese sauce*
- Citrussalade Eur 3,10
 Grapefruit, sinaasappels, mandarijnen, ananas en gesneden munt
***Grapefruit**, orange, mandarine, pineapple and mint leaves*

Soepen:

Soups:

- Currysoep met zalmfilet Eur 5,75
 Zalmfilet, aardappelen en groenten gekookt in visbouillon
*Zalmfillet, potatoes and vegetables **cooked in fish** bouillon*

- Pittige bruine bonensoep Eur 4,15
Bruine bonen, magere spek en roerbakgroente gekookt met
tomaten puree
*Red bean, less-fat speck and sauteed vegetables boiled in
tomato puree*
- Doperwten Eur 4,00
Puree doperwten soep met spek
Thick soup made of beans filled with sliced speck
- Maissoep Eur 3.50
Mais en krab in kippenbouillon
*Thick soup from corn and mashed crabflees cooked logeflier
in chicken stock*
- Groente-vissoep Eur 4,25
Groenten, visfilet en garnalen in visbouillon
Vegetables, fish fillet and prawn cooked in fish stock
- Pompoen-courgettesoep Eur 3,50
Geschilde pompoen met courgette gekookt in groentebouillon
Pealed pumpkin with courgette cooked in vegetable stock
- Tomaten Eur 3,10
Puree tomaten soep
Thick soup made of pure tomatoes

Hoofdgerechten:

Main Course:

- Aardappelpotje Eur 10,50
Kipfilets, paprika, champignons, en doperwten in kruimige
aardappelen geserveerd met parmezaanse kaas
*(Chicken fillets, paprika, mushroom and beans in perforated
potatoes served with parmezan cheese*

- Viscurry op Eur 17,70
 Gepelde noorse garnalen, rivierkreeftjes en stevige visfilet gekookt in curry pasta, kokosmelk, knoflook en tomaten puree geserveerd met rijst
Pealed special prawn, river-crabs and fish fillets cooked in curry pasta, coconut milk, garlic and tomaten puree, served with rice
- Gepofte aardappelen Eur 9.75
 Aardappel gevuld met maiskorrels, rode paprika, creme fraice en gerapste cheddarkaas geroosterd in de oven
Potatoes filled with corn, red paprika, creme fraiche and shredded cheese, altogether roasted in the oven
- Tournedos in banyuls Eur 17,90
 Gebakken tournedos van ossenhaas overgoten met ganzenlever en een banyuls saus geserveerd aardappel frituur
Fried sirloin and lever in banyuls sauce served with potatoes chips
- Speenvarkenfilet in honing mosterdsaus Eur 17,10
 Getrancheerde speenvarkenfilet met een honing mosterdsaus geserveerd met gebakken aardappel
Pork fillets in honey-mustard sauce served with fried potatoes
- Kalftournedos in rozemarijnsaus Eur 17,35
 Gegilde kalftournedos met brandy geserveerd met rozemarijnsaus en frites
Grilled sirloin with brandy and ,served with delicious rosemary sauce and french fries.
- Kreeftop Eur 7,00 per ons
 Hele kreeft badend in een kruidenbouillon geserveerd bij de keuzen van witte rijst of aardappelen
Whole lobster cooked in spiced bouillon accompanied with the choosing of white rice or cooked potatoes

- Zeetong in botersaus Eur 20,25
 Gebakken zeetong met een geklarifeerde botersaus geserveerd met witte rijst
(Crispy zeetong served in clarified butter sauce completed with white rice)
- Baarsfilet in rodesaus Eur 17,10
 Gepocheerde roodbaars met een tomaat basilicumsaus geserveerd met potje aardappel
Poached red snapper in tomato basilicum sauce combined with potatoes
- Zalmforel blanc Eur 17,15
 Gegrilde zalmforel met een beurre blancsaus geserveerd met gestoomd aardappel
Grilled salmon in beurre blanc sauce served with steamed potatoes

Dessert:

- Gecaramelliseerde vruchten Eur 3,10
(Caramelisedfruit)
- Mango en mangomousse Eur 3,45
Fresh mango and mangomousse
- Sorbetijs met vers fruit Eur 3,45
Sorbet ice cream served with fresh fruits
- Crepes a la passie Eur 3,80
(Crepes filled with pure passionfruit jam)
- Cafemokka Eur 3,50
(Combination of mocha ice cream in coffee)
- Yoghurt roomsoep met vruchten Eur 3,45
Sweet yoghurt soup filled with sliced fruits
- Kinderijs Eur 2,15

DRINK LISTS

ITEMS	PRICE (Eur)
<i>BIER</i>	
Oranje Boom malt	1.85
Oranje Boom Oud Bruin	1.85
Oranje Boom pilsener	1.50
Leffe Dubbel	1.80
Dentergems White bier	1.60
Palm	1.70
Palm Dubbel	1.70
<i>SOFT DRINKS</i>	
Coca Cola/ Coca Cola Lights/ 7-up/ Sinas	1.60
Spa Rood/ Spa Blauw/ Spa Groen	1.60
Indian Tonic/ Bitter Lemon	1.60
Hero Appelsap/ Hero Tomatensap	1.60
Casis/ Chocomel	1.60
Rivella/ Ice Tea	1.70
	1.60
<i>APPERITIVES</i>	
Sherry Medium	1.95
Sherry Dry	1.95
Sherry Extra Dry	1.95
Rode Port	3.40
Witte Port	2.20
Martini Rosso	2.40
Martini Bianco	2.40
Dry Martini	2.40
Crodino	2.20
Jonge/ Oude Jenever	1.85
Corenwijn	1.85
Jagermeister	1.85
Coerbergh Bessenjenever	1.85
<i>MIXED DRINKS</i>	
Pisang Ambon	3.15
Passoa	3.15
Safari	3.00
Oranje Bitter	2.55
Campari	3.15
Bacardi Rum Light Dry	3.15
Vodka	3.20
Dry Gin	3.00

WHISKIES	
Johny Walker Red Label	3.75
Johny Walker Black Label	5.50
J&B	3.30
Balantine's	3.75
Glenfiddich	5.35
Jameson Irish Whisky	3.75
Four Roses	3.75
Jack Daniels	4.90
The Famous Grouse	3.25
Canadian Club	3.50
COGNACS	
Remy Martin VSOP	6.15
Remy Martin XO	12.50
Hennessy VSOP	6.15
Hennessy Paradise	18.50
Hennessy XO	14.15
Courvosier VSOP	5.00
Armagnac Janneau VSOP	5.00
Pere Magloire Calvados	5.00
Courvosier XO	13.15
Cles Des Ducs Armagnac	4.30
Cles Des Ducs Armagnac VSOP	5.00
DIGESTIVES	
Grand Marnier	4.15
Cointreau	4.15
Drambuie	4.15
Frangelico	4.15
Tia Maria	4.15
D.O.M Benedictine	4.15
Baileys Liqueur	4.15
Baileys Cream	4.15
Amaretto	4.15
Poire William	4.30
Creme De Cacao	3.75
Creme De Menthe	3.73
HOT DRINKS	
Coffee	2.60

Espresso	2.60
Dubble Espresso	2.90
Coffee Verkeerd	3.00
Irish Coffee	6.15
Italian Coffee	6.15
Spannish Coffee	6.15
Coffee by Thuis	7.25
Jasmine Tea	2.60
Chinesee Tea	2.60
Tea from the Box	2.60

(RasaSenang Restaurant Menu card)

6.5. Service Planning

Total Service Personnel per day : **7** persons (including X)
 Total Shift per day : 2 shifts
 Total working Hour per Shift : 8 hours

Description:

Three persons will run morning Shift.

Started at 9.00, takes about one hour to prepare the restaurant, including terrace (in the spring-summer).

Restaurant opens at 10.00.

One person will be in charge at bar station, two others will run the service to tables.

Evening Shift will started at 18.00

Four persons will run this shift.

One person will be in charge in the bar station, than three other will be separate into two sections. So that could be two persons run one section and the other section will only run by one person.

This shift will be responsible for closing duties.

All of the service staffs will use the same costume that will be:

- black trousers
- black T-shirt
- rednapery
- black shoes.

Restaurant will be divided into two sections, each person will responsible for one section.

Table will be set without cutlery, because “Thuis” also act as a cafe where people can sit only for drinks or small snacks. Cutlery will be set on the table when people come to have something to eat.

Table will be arranged without table-cloth, but there will be put kind of place mat that will decorate table nicer. Also on the table will be placed salt and pepper, ashtray, a flower in the vase.

Just in the middle of the room, will be placed a set of sofa that could make the room look like a real “home” ambiance. Guests can take a sit also, they can enjoy their meal on it.

Music will be played all the time, in order to give guests satisfaction, and requesting numbers of song are also possible.

In the afternoon, it will be avoided playing kind of hard beat music because guests in the afternoon based on our customer description are kind of people who are looking for a quiet place to get relax in the middle of their activities. Hard beat music can bring a negative image for them, that are why kind of soft music are more preferable to be played in the afternoon. While in the evening where the guests are mostly adolescents and people who are prefer to spend their time out of home, it is possible to play kind of hard beat music.

Interior of the restaurant will be decorated as well as home. There will be also a small kitchen that will be used by the cook to prepare kind of light meal like salad, filled breads and some kinds of desserts. By presenting this unique activity, the guests are become entertained.

Light drinks (such as: Coca Cola, Seven-Up, Fanta, etc) will be served with its bottle in order to avoid guests’ image that we use kind of chemical powder to replace the real light drinks. An example is cola, we prefer to serve cola with its bottle so those guests know that they drink “real” cola, not just cola essence that can be produce by a sort of chemical powder.

While kind of alcoholic beverage will be served in the appropriate glasses and measurement. One reason we put the bar stations in the front of the house because we prefer to keep guests' image that we concern about the quality and portion.

Service equipment:

1. Table equipment such as menace (salt and pepper, vase, etc) place mat.
2. Chinaware such as appetizers or desserts plates, main course plates, soup bowls coffee **or** teacup, coffee or tea saucer, side plates that can be used for many purpose, etc.
3. Silverware such as small cutlery (for appetizers and desserts), big cutlery for main course, teaspoon, etc.
4. Glassware such as difference glasses for different alcoholic drinks long drink glasses that can be used for many purposes.
5. Computer with Fidelio system that connected between computer in the restaurant with the printing machine in the kitchen, so that the orders can be fast-handled.
6. Menu card that will be presented in a very attractive performance that can persuade people to try our product.
7. Coffee machine.
8. Glass wash-machine, so the cleanliness **of** the glasses becomes responsible of service staffs.

6.6. Kitchen Planning

Total shift: 2 shift

- Morning shift: started time at 9.00

Total staffs for morning shift: 3 (including Y)

In this shift, two persons (Y+ 1 personnel) will be in-charge in the kitchen, while there will be one person that will be stand by the small kitchen in the restaurant.

Starting at 9.00, they will prepare all things that necessary so that the operation of that day will be run smoothly.

Finished at 17.00 then this shift will be changed by the evening shift.

- Evening shift

Started at 17.00

Total staffs: 3-4 persons

There will be one person in charge in the small kitchen in the restaurant, and the rest will be **work** in the main kitchen.

This shift will be finished at 23.00, but they will leave the kitchen at 24.00 for doing the cleaning.

Kitchen Equipment

1. Dry-heat cooking equipment such as:

- *Microwave ovens*, this equipment uses radiation to cook food, food is cooked faster, and the surrounding air is not heated. Usually used for reheating food and thawing meats.
- *Deck ovens*, this equipment can be used as roasting or baking ovens.
- *Griddles*, offers a heated surface with a very nice presentation of the grids. Usually used in producing steak meat that will be nicer with the grid line.
- *Broilers*, this equipment can produce a charred or smoked flavor to meats by cooking the meats on a grid, which allows the fat to drip down and partially burn, thereby imparting the smoked flavor.

2. Steam equipment such as:

- *Steamer*, this equipment is capable of cooking large quantity of food quickly while retaining nutrients and maintaining quality. It can be used for vegetable, rice, pasta, and special dessert such as custard.

- *Au bin Marie* is used to keep the food warm.

3. Fryers

- *Deep-fat fryers*, is important that they be made of non-corrosive material and that the temperature control be placed such that can be reached safely without exposure to spattered fat.

4. Small equipment

- Food *cutters*, is used for cut, dice, and shred the materials
- *Slicer*, it contains of circular knife-blade and a carriage that passes under the blade can control the thickness of slices of food.
- *Mixer* can be used for mash, mix, and juice extraction.
- *Cutting board* is used for cutting the materials.
- *Casserole*, it is used to cook the food such as fried rice, fried noodle, etc.

5. Refrigeration Equipment

- *Reach-in*, is a normal refrigerator for easier storage and removal items.
- *Walk-in*, is used to store large quantity of food. We are going to use two kinds of walk-in, one for vegetables and fruit and one for meats, poultry, and fish.
- *Saladpans*, is used for display of salad or other cold items.

6.7 Choosing Suppliers

Suppliers are one of the other important supporters to keep the operation run well. Basically, the suppliers that the writers take are mostly the same with the suppliers from Restaurant Rasa Senang, place where the writers work now. Based on the interview with the owners of Rasa Senang, we got several name and address of the big suppliers that are having a good offering for restaurant industry. Here is the list of the suppliers that become potential for This:

LIST OF SUPPLIERS

SUPPLIED ITEMS	NAME & ADDRESS
<i>Meat suppliers</i>	J. Van Der Flaas B.V Oordeelsestraat26 51 11 PB Baarle-Nasau
	Hems B.V De Hoeve 22 5534 AD Netersel 0497-681614
	Van Olphen Europalaan 20 5121 DJ Rijen 0 161-226032
	Spaandonk Vlees Kopsstraat 4 5022 CH Tilburg 0 13-5368153
	Vlees Unie Spoorweide 6 5 133 NM Riel 0 13-51 82080

<i>Vegetables ad fruits</i>	<p>A.M. Dusomos Tilburgseweg 66 5061 CE Oisterwijk 013-5283251</p> <p>R. Vissers Industriestraat 8 5331 HW Kerkdriel 0418-631562</p>
<i>Fishes Suppliers</i>	<p>Smit Vis Postbus 4 I2 5460 AK Veghel 0413-318181</p>
<i>Poultry Suppliers</i>	<p>Versteeg's Wildpaleis Hasselstraat 295 Tilburg 013-5423877 / 5445869</p>
<i>Wines Suppliers</i>	<p>Jean Arnaud Wijnkoperij B.V Belle van Zuylenstraat 5 5032 MA Tilburg</p> <p>Verbunt Wijnkopers Heuvelring 100 5038 CL Tilburg 013-5498400</p>
<i>Drinks Supplier</i>	<p>Pernod Richard Nederland De Kroonstraat 1 5048 AP Tilburg 013-4652600</p>
<i>Coffee Supplier</i>	<p>Smit & Dorlas koffiebranders B.V Nijverheidsweg 1 3641 RP Mijdrecht</p>

	0297-284010
<i>Spiced and dairy product</i>	<p>De Kok Horeca Groothandel B.V Insulindestraat 23 5013 BA Tilburg 013-5426992</p> <p>EBO van der BOR Nijkerk B.V Beurtschipper 1 3861 SB Nijkerk 033-2478888</p> <p>Dasselaar B.V Grootverbruik Galvanisstraat 44 3861 NJ Nijkerk 033-245 1429</p> <p>Dena Asia Rodenburg 29 4711 PV ST Willebrord 0165-389484</p>
<i>Candles, plastic bags, cleaning, paper napkin, etc</i>	<p>Hopa disposables Klokkenbergweg 50 1101 AP Amsterdam Z.O. 020-4097222</p>
<i>Cleaning Equipment and chemicals</i>	<p>Andriesse Tilburg Horecabenodigheden Trouwlaan 38 5021 WL Tilburg 013-5423740</p>

(Rasa Senang Restaurant Supplier Lis)t

7. Financial Analysis

This chapter will discuss financial analysis of “THUIS” It will cover about:

1. Revenue forecasting

This forecasting will be resulted by multiplying how much portion will be consumed per day with the average price from the related group of the item. Revenue forecasting will be done per month, started on 1st, April 2003 until the end of May 2006.

For example: for the item group of filled breads (broodjes) the average price is Euro **2,78** that is resulted by adding each price of each item of filled breads and dividing the result with 9.

2. Income Statement

This report is forecasting and budgeting tools estimating income and anticipating expenses in the near to-mid range future. For most businesses, income statements covering one to three years are more than adequate.

Smaller businesses should make three-year projections for both planning purposes and loan proposals. The proper sequence for income projection is:

- **A** three-year summary.
- First year projected by month. If the business does not break even in the first year, will be continued to the next monthly projection until it does.

(H. Bangs, p.69)

The financial plans of “THUIS” are based on the current information. The general information about financial plan assumption is:

1. Loan interest rate is set at 5,4%.
2. Depreciation **is** calculated, by using straight-line method that are considering 10 years depreciation for machinery and equipment and **5**

years depreciation for utensil. The depreciation **is** calculated without ending value.

3. Sales will increase 10% every year started in the second year.

4. Salaries are counted

Fulltimer	5 persons x Eur 1,350 00/mth	=Eur 6,700.00
Part-timer	6 persons x Eur 7 50/hr x 80 hrs	=Eur 3,600.00
Dishwasher	2 persons x Eur 7 50/hr x 4 hrs x 30 days	=Eur 1,800 00
Cleaning lady	1 person x Eur 7 50/hr x 2 hrs x 15days	<u>=Eur 225 00</u>
Total salaries		Eur 13,375 00

Salaries will be increased 10%/year start in the second year.

5. The value added tax for food is set at 6% and **for** drink is 19% .

6. Ending inventory is set 15% of the cost of the good sold.

Number of Guests Forecasting Year I

Month	April	May	June	July	August	Sept	Oct	Nov	Dec	Total
Guests	60	75	90	100	100	90	80	70	70	735
Day	30	31	30	31	31	30	31	30	31	275
Total	1,800	2,325	2,700	3,100	3,100	2,700	2,480	2,100	2,170	22,475

Number of Guests Forecasting Year 2

Month	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec	Total
Guests	65	65	70	75	100	110	125	125	120	90	75	75	1,095
Day	31	28	31	30	31	30	31	31	30	31	30	31	365
Total	2,015	1,820	2,170	2,250	3,100	3,300	3,875	3,875	3,600	2,821	2,250	2,250	33,326

Number of Guests Forecasting Year 3

Month	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec	Total
Guests	75	70	75	80	105	130	135	135	105	95	75	80	1,160
Day	31	28	31	30	31	30	31	31	30	31	30	31	365
Total	2,250	1,960	2,325	2,400	3,255	3,900	4,185	4,185	3,150	2,945	2,250	2,480	35,285

SALES FORECAST YEAR I

	AVERA- GE PRICE	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
GUESTS		1,800	2,325	2,700	3,100	3,100	2,700	2,480	2,100	2,170	22,475
FOOD:											
1. BROODJE (25%)	2.78	1,251.00	1,615.88	1,876.50	2,154.50	2,154.50	1,876.50	1,723.60	1,459.50	1,508.15	15,620.13
2. WARM VOOR (15%)	4.88	1,317.60	1,701.90	1,976.40	2,269.20	2,269.20	1,976.40	1,815.36	1,537.20	1,588.44	16,451.70
3. KOUDE VOOR (15%)	3.55	958.50	1,238.06	1,437.75	1,650.75	1,650.75	1,437.75	1,320.60	1,118.25	1,155.53	11,967.94
4. HOOFDGERECH T. (35%)	19.75	12,492.50	16,071.56	18,663.75	21,428.75	21,428.75	18,663.75	17,143.00	14,516.25	15,000.13	155,358.44
5. DESSERT (10%)	3.27	588.60	760.28	882.90	1,013.70	1,013.70	882.90	810.96	686.70	709.59	7,349.33
TOTAL FOOD SOLD		16,538.20	21,387.68	24,837.30	28,516.90	28,516.90	24,837.30	22,813.52	19,317.90	19,961.84	206,747.54
DRINKS:											
1. COFFEE/TEA (20%)	3.00	1,080.00	1,395.00	1,620.00	1,860.00	1,860.00	1,620.00	1,488.00	1,260.00	1,302.00	13,485.00
2. SOFT DRINKS &BIER (40%)	1.70	1,224.00	1,581.00	1,836.00	2,108.00	2,108.00	1,836.00	1,686.40	1,428.00	1,475.60	15,283.00
3. ALCOHOLIC	6.00	3,240.00	4,185.00	4,860.00	5,580.00	5,580.00	4,860.00			3,906.00	40,455.00
DRINK (WINE, PORT,ETC) (10%)		612.00	790.50	918.00	1,054.00	1,054.00	918.00	843.20	714.00	737.80	7,641.50
TOTAL DRINK SOLD		6,156.00	7,951.50	9,234.00	10,602.00	10,602.00	9,234.00	8,481.60	7,182.00	7,421.40	76,864.50
TOTALSALES		22,694.20	29,339.18	34,071.30	38,578.90	38,578.90	34,071.30	31,295.12	26,499.90	27,383.24	283,612.04

SALES FORECAST YEAR II

	GE PRICE					MAY	JUNE	JULY
GUESTS		2,015	1,820	2,170	2,250			
FOOD:								
1 BROODJE (25%)	3.10	1,561.63	1,410.50	1,681.75	1,743.75	2,402.50	2,557.50	3,003.13
2 WARM VOOR (15%)	5.40	1,632.15	1,474.20	1,757.70	1,822.50	2,511.00	2,673.00	3,138.75
3 KOUDE VOOR (15%)	4.00	1,209.00	1,092.00	1,302.00	1,350.00	1,860.00	1,980.00	2,325.00
4 HOOFDGERECHT (35%)	21.75	15,339.19	13,854.75	16,519.13	17,128.13	23,598.75	25,121.25	29,498.44
5 DESSERT (10%)	3.60	725.40	655.20	781.20	810.00	1,116.00	1,188.00	1,395.00
TOTAL FOOD SOLD		20,476.37	18,486.65	22,041.78	22,854.38	31,488.25	33,519.75	39,360.32
DRINKS								
1 COFFEE/TEA (20%)		1,329.90	1,201.20	1,432.20	1,485.00	2,046.00	2,178.00	2,557.50
2 SOFT DRINKS & BIER (40%)	1.87	1,507.22	1,361.36	1,623.16	1,683.00	2,318.80	2,468.40	2,898.50
3 ALCOHOLIC DRINKS (30%)	6.60	3,989.70	3,603.60	4,296.60	4,455.00	6,138.00	6,534.00	7,672.50
4 OTHER DRINK (WINE, PORT, ETC) (10%)	3.75	755.63	682.50	813.75	843.75	1,162.50	1,237.50	1,453.13
TOTAL DRINK SOLD		7,582.45	6,848.66	8,165.71	8,466.75	11,665.30	12,417.90	14,581.63
TOTAL SALES		28,058.82	25,335.31	30,207.49	31,231.13	43,153.55	45,937.65	53,941.95

SALES FORECAST YEAR II (continued)

	AVERA- GE PRICE	AUGUST	SEPT	OCT	NOV	DEC	TOTAL
GUESTS		3,875	3,600	2,821	2,250	2,250	33,326
FOOD							
1 BROODJE (25%)	3.10	3,003.13	2,790.00	2,186.28	1,743.75	1,743.75	25,827.65
2 WARM VOOR (15%)	5.40	3,138.75	2,916.00	2,285.01	1,822.50	1,822.50	26,994.06
3 KOUDE VOOR (15%)	4.00	2,325.00	2,160.00	1,692.60	1,350.00	1,350.00	19,995.60
4 HOOFDGERECHT (35%)	21.75	29,498.44	27,405.00	21,474.86	17,128.13	17,128.13	253,694.18
5 DESSERT (10%)	3.60	1,395.00	1,296.00	1,015.56	810.00	810.00	11,997.36
TOTAL FOOD SOLD		39,360.32	36,567.00	28,654.31	22,854.38	22,854.38	338,508.85
DRINKS							
1 COFFEE/TEA (20%)	3.30	2,557.50	2,376.00	1,861.86	1,485.00	1,485.00	21,995.16
2 SOFTDRINKS &BIER (40%)	1.87	2,898.50	2,692.80	2,210.11	1,683.00	1,683.00	24,927.85
3 ALCOHOLIC DRINKS (30%)	6.60	7,672.50	7,128.00	5,585.58	4,455.00	4,455.00	65,985.48
4 OTHERDRINK (WINE, PORT,ETC) (10%)	3.75	1,453.13	1,350.00	1,057.88	843.75	843.75	12,497.25
TOTAL DRINK SOLD		14,581.63	13,546.80	10,715.43	8,466.75	8,466.75	125,405.74
TOTAL SALES		53,941.95	50,113.80	39,369.74	31,321.13	31,321.13	463,914.59

SALES FORECAST YEAR III

	AVERA- GE PRICE	JAN	FEBR	MARCH	APRIL	MAY	JUNE	JULY
GUESTS		2.250	1.960	2.325	2,400	3,255	3,900	4,185
FOOD								
1. BROODJE (25%)	3.41	1,918.13	1,670.90	1,982.06	2,046.00	2,774.89	3,324.75	3,567.71
2. WARM VOOR	5.94	2,004.75	1,746.36	2,071.58	2,138.40	2,900.21	3,474.90	3,728.84
3. KOUDEVOOR (15%)			1,293.60		1,584.00	2,148.30	2,574.00	2,762.10
4. HOOFDGERECHT. (35%)	23.93	18,844.88	16,415.98	19,473.04	20,101.20	27,262.25	32,664.45	35,051.47
					950.40	1,288.98	1,544.40	1,657.26
TOTAL FOOD SOLD		25,143.76	21,903.00	25,981.88	26,820.00	36,374.63	43,582.50	46,767.38
DRINKS:								
1. COFFEE/TEA (20%)	3.63	1,633.50	1,422.96	1,687.95	1,742.40	2,363.13	2,831.40	3,038.31
2. SOFT DRINKS & BIER (40%)	2.06	1,854.00	1,615.04	1,915.80	1,977.60	2,682.12	3,213.60	3,448.44
3. ALCOHOLIC	7.26	4,900.50	4,268.88	5,063.85	5,227.20	7,089.39	8,494.20	9,114.93
4. OTHER DRINK (WINE, PORT, ETC) (10%)	4.13	929.25	809.48	960.23	991.20	1,344.32	1,610.70	1,728.41
TOTAL DRINK SOLD		9,317.25	8,116.36	9,627.83	9,938.40	13,478.96	16,149.90	17,330.09
TOTAL SALES		34,461.01	30,019.36	35,609.71	36,758.40	49,853.59	59,732.40	64,097.47

SALES FORECAST YEAR III (continued)

	AVERA- GE PRICE	AUGUST	SEPT	OCT	NOV	DEC	TOTAL
GUESTS		4,185	3,150	2,945	2,250	2,480	35,285
FOOD							
1 BROODJE (25%)	3.41	3,567.71	2,685.38	2,510.61	1,918.13	2,114.20	30,080.46
2 WARM VOOR (15%)	5.94	3,728.84	2,806.65	2,624.00	2,004.75	2,209.68	31,438.94
3.KOUDE VOOR	4.40	2,762.10	2,079.00	1,943.70	1,485.00	1,636.80	23,288.10
4 HOOFDGERECHT (35%)	23.93	35,051.47	26,382.83	24,665.85	18,844.88	20,771.24	295,529.52
5 DESSERT (10%)	3.96	1,657.26	1,247.40	1,166.22	891.00	982.08	13,972.86
TOTALFOOD SOLD		46,767.38	35,201.26	32,928.38	25,143.76	27,714.00	394,309.88
DRINKS							
1 COFFEE/TEA (20%)	3.63	3,038.31	2,286.90	2,138.07	1,633.50	1,800.48	25,616.91
2. SOFT DRINKS &BIER (40%)	2.06	3,448.44	2,595.60	2,426.68	1,854.00	2,043.52	29,074.84
3 ALCOHOLIC DRINKS (30%)	7.26	9,114.93	6,860.70	6,414.21	4,900.50	5,401.44	76,850.73
4. OTHER DRINK (WINE, PORT,ETC) (10%)	4.13	1,728.41	1,300.95	1,216.29	929.25	1,024.24	14,572.71
TOTAL DRINK SOLD		17,330.09	13,044.15	12,195.25	9,317.25	10,269.68	146,115.19
TOTALSALES		64,097.47	48,245.41	45,123.63	34,461.01	37,983.68	540,425.07

	COST (30%)						
GUESTS		1,800	2,325	2,700	3,100	3,100	2,700
FOOD:							
1. BROODJE (25%)	0.83	373.50	482.44	560.25	643.25	643.25	560.25
2 WARM VOOR (15%)	1.46	394.20	509.18	591.30	678.90	678.90	591.30
3.KOUDE VOOR (15%)	1.07	288.90	373.16	433.35	497.55	497.55	433.35
4. HOOFDGERECHT. (35%)	5.93	3,735.90	4,825.54	5,603.85	6,434.05	6,434.05	5,603.85
5. DESSERT (10%)	0.98	176.40	227.85	264.60	303.80	303.80	264.60
COST OF GOOD SOLD		4,968.90	6,418.17	7,453.35	8,557.55	8,557.55	7,453.35
DRINKS:							
1. COFFEE/TEA (20%)	0.90	324.00	418.50	486.00	558.00	558.00	486.00
2. SOFT DRINKS &BIER (40%)	0.51	367.20	474.30	550.80	632.40	632.40	550.80
3 ALCOHOLIC DRINKS (30%)	1.80	972.00	1,255.50	1,458.00	1,674.00	1,674.00	1,458.00
4. OTHER DRINK (WINE, PORT,ETC) (10%)	1.02	183.60	237.15	275.40	316.20	316.20	275.40
COST OF GOOD SOLD		1,846.80	2,385.45	2,770.20	3,180.60	3,180.60	2,770.20
TOTAL COST OF GOOD SOLD		6,815.70	8,803.62	10,223.55	11,738.15	11,738.15	10,223.55

COST OF GOOD SOLD YEAR I (continued)

	AVERAGE COST (30%)	<i>OCT</i>	NOV	DEC	TOTAL
GUESTS		2,480	2,100	2,170	22,475
FOOD:					
1. BROODJE (25%)	0.83	514.60	435.75	450.28	4,663.56
2 WARM VOOR (15%)	1.46	543.12	459.90	475.23	4,922.03
3 KOUDE VOOR (15%)	1.07	398.04	337.05	348.29	3,607.24
4. HOOFDGERECHT (35%)	5.93	5,147.24	4,358.55	4,503.84	46,646.86
5 DESSERT (10%)	0.98	243.04	205.80	212.66	2,202.55
COST OF GOOD SOLD		6,846.04	5,797.05	5,990.30	62,042.24
DRINKS:					
1. COFFEE/TEA (20%)	0.90	446.40	378.00	390.60	4,045.50
2 SOFTDRINKS & BIER (40%)	0.51	505.92	428.40	442.68	4,584.90
3. ALCOHOLIC DRINKS (30%)	1.80	1,339.20	1,134.00	1,171.80	12,136.50
4. OTHER DRINK (WINE, PORT, ETC) (10%)	1.02	252.96	214.20	221.34	2,292.45
COST OF GOOD SOLD		2,544.48	2,154.60	2,226.42	23,059.35
TOTAL COST OF GOOD SOLD		9,390.52	7,951.65	8,216.72	85,101

COST OF GOOD SOLD YEAR II

	AVERAGE COST (30%)	JAN	FEBR	MARCH	APRIL	MAY	JUNE	JULY
GUESTS		2,015	1,820	2,170	2,250	3,100	3,300	3,875
FOOD:								
1. BROODJE (25%)	0.93	468.49	423.15	504.53	523.13	720.75	767.25	900.94
2 WARM VOOR	1.62	489.65	442.26	527.31	546.75	753.30	801.90	941.63
3 KOUDE VOOR (15%)	1.20	362.70	327.60	390.60	405.00	558.00	594.00	697.50
4 HOOFDGERECHT (35%),	6.53	4,605.28	4,159.61	4,959.54	5,142.38	7,085.05	7,542.15	8.856.31
5. DESSERT (10%)	1.08	217.62	196.56	234.36	243.00	334.80	356.40	418.50
COST OF GOOD SOLD		6,143.74	5,549.18	6,616.34	6,860.26	9,451.90	10,061.70	11,814.88
DRINKS								
1 COFFEE/TEA (20%)	0.99	398.97	360.36	429.66	445.50	613.80	653.40	767.25
2. SOFT DRINKS &BIER (40%)	0.56	451.36	407.68	486.08	504.00	694.40	739.20	868.00
3. ALCOHOLIC DRINKS (30%)	1.98	1,196.91	1,081.08	1,288.98	1,336.50	1,841.40	1,960.20	2,301.75
4. OTHER DRINK (WINE, PORT,ETC) (10%)	1.13	227.70	205.66	245.21	254.25	350.30	372.90	437.88
COST OF GOOD SOLD		2,274.94	2,054.78	2,449.93	2,540.25	3,499.90	3,725.70	4,374.88
TOTAL COST OF GOODSOLD		8,418.68	7,603.96	9,066.27	9,400.51	12,951.80	13,787.40	16,189.76

	AVERAGE COST (30%)	AUGUST	SEPT	OCT	NOV	DEC	TOTAL
GUESTS		3,875	3,600	2,821	2,250	2,250	33,326
	0.93	900.94			523.13	523.13	7,748.30
	1.62	941.63	874.80	685.50	546.75		8,098.22
(15%)							
3.KOUDE VOOR (15%)	1.20	697.50		507,78		405.00	5,998.68
4. HOOFDGERECHT. (35%)	6.53	8.856.31	8,227.80	6,447.40	5,142.38	5,142.38	76,166.57
5 DESSERT (10%)	1.08	418.50	388.80	304,67	243.00	243.00	3,599.21
COST OF GOOD SOLD		11,814.88	10,976.40	8,601.23	6,860.26	6,860.26	101,610.98
DRINKS:							
1. COFFEE/TEA (20%)	0.99	767.25	712.80	558.56	445.50	445.50	6,598.55
2. SOFT DRINKS &BIER (40%)	0.56	868.00	806.40	631.90	504.00	504.00	7,465.02
3. ALCOHOLIC DRINKS (30%)	1.98	2,301.75	2,138.40	1,675.67	1,336.50	1,336.50	19,795.64
4 OTHERDRINK (WINE, PORT,ETC) (10%)	1.13	437.88	406.80	318.77	254.25	254.25	3,765.84
COST OF GOOD SOLD		4,374.88	4,064.40	3,184.90	2,540.25	2,540.25	37,625.05
TOTAL COST OF GOOD SOLD		16,189.76	15,040.80	11,786.13	9,400.51	9,400.51	139,236.03

COST OF GOOD SOLD YEAR III

	AVERAGE COST (30%)	JAN	FEBR	MARCH	APRIL	MAY	JUNE	JULY
GUESTS		2,250	1,960	2,325	2,400	3,255	3,900	4,185
FOOD:								
1. BROODJE (25%)	1.02	573.75	499.80	592.88	612.00	830.03	994.50	1,067.18
2. WARM VOOR. 5%)	1.78	600.75	523.32	620.78	640.80	869.09	1,041.30	1,117.40
3. KOUDE VOOR (15%)	1.32	445.50	388.08	460.35	475.20	644.49	772.20	828.63
4. HOOFDGERECHT. HOOFDGERECHT. (35%)	7.18	5,654.25	4,925.48	5,842.73	6,031.20	8,179.82	9,800.70	10,516.91
5. DESSERT (10%)	1.19	267.75	233.24	276.68	285.60	387.35	464.10	498.02
COST OF GOOD SOLD		7,542.00	6,569.92	7,793.42	8,044.80	10,910.78	13,072.80	14,028.14
DRINKS								
1. COFFEE/TEA (20%)	1.09	490.50	427.28	506.85	523.20	709.59	850.20	912.33
2. SOFTDRINKS &BIER (40%)	0.62	558.00	486.08	576.60	595.20	807.24	967.20	1,037.88
3. ALCOHOLIC DRINKS (30%)	2.18	1,471.50	1,281.84	1,520.55	1,569.60	2,128.77	2,550.60	2,736.99
4. OTHER DRINK (WINE, PORT, ETC) (10%)	1.24	279.00	243.04	288.30	297.60	403.62	483.60	518.94
COST OF GOOD SOLD		2,799.00	2,438.24	2,892.30	2,985.60	4,049.22	4,851.60	5,206.14
TOTAL COST OF GOOD SOLD		10,341.00	9,008.16	10,685.72	11,030.40	14,960.00	17,924.40	19,234.28

COST OF GOOD SOLD YEAR III (continued)

	AVERAGE COST (30%)	AUGUST	SEPT	OCT	NOV	DEC	TOTAL
GUESTS		4,185	3,150	2,945	2,250	2,480	35,285
FOOD							
1 BROODJE (25%)	1.02	1,067.18	803.25	750.98	573.75	632.40	8,997.68
2 WARM VOOR (15%)	1.78	1,117.40	841.05	786.32	600.75	662.16	9,421.10
3. KOUDEVOOR (15%)	1.32	828.63	623.70	583.11	445.50	491.04	6,986.43
4. HOOFDGERECHT. (35%)	7.18	10,516.91	7,915.95	7,400.79	5,654.25	6,232.24	88,671.21
5. DESSERT (10%)	1.19	498.02	374.85	350.46	267.75	295.12	4,198.92
COST OF GOOD SOLD		14,028.14	10,558.80	9,871.66	7,542.00	8,312.96	118,275.34
				642.01			7,692.13
				730.36			
3 ALCOHOLIC DRINKS (30%)	2.18	2,736.99	2,060.10	1,926.03	1,471.50	1,621.92	23,076.39
4 OTHERDRINK (WINE, PORT, ETC) (10%)	1.24	518.94	390.60	365.18	279.00	307.52	4,375.34
COST OF GOOD SOLD		5,206.14	3,918.60	3,663.58	2,799.00	3,085.12	43,894.54
TOTAL COST OF GOOD SOLD		19,234.28	14,477.40	13,535.24	10,341.00	11,398.08	162,169.88

INVENTORY OF YEAR I

	APRIL	MAY	JUNE	JULY	AUGUST
Beginning inventory		1,022.36	1,320.54	1,533.53	
Purchase of raw material —	7,838.06	9,101.80	10,446.54	11,965.34	11,738.15
Supply of raw material	7,838.06	10,124.16	11,757.08	13,498.87	13,498.87
Cost of good sold	(6,815.70)	(8,803.62)	(10,223.55)	(11,738.15)	(11,738.15)
Ending inventory	1,022.36	1,320.54	1,533.53	1,760.72	1,760.72

	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
	1,760.72	1,533.53	1,408.58	1,192.75
			7,735.82	
			9,144.40	9,449.23
				(8,216.72)
Ending inventory	1,533.53	1,408.58	1,192.75	1,232.51

INVENTORY OF YEAR II

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
Beginning inventory	1,232 51	1,262 80	1,140 59	1,359,94	1,41008	1,942 77
Purchase of raw material	8,448 97	7,481 75	9,285 62	9,450 65	13,48449	13,912 74
Supply of raw material	9,681 48	8,744 55	10,426 21	10,810 59	14,89457	15,855 51
Cost of good sold	(8,418 68)	(7,603 96)	(9,066 27)	(9,400 51)	(12,951 80)	(13,787 40)
					1,942.77	2,068.11

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Beginning inventory	2,068 11	2,428 46	2,428 46	2,256 12	1,767 92	1,410 08
Purchase of raw material	16,550 11	16,189 76	14,868 46	11,29793	9,042 67	9,400 51
Supply of raw material	18,61822	18,618 22	17,296 92	13,55405	10,81059	10,81059
Cost of good sold	(16 189 76)	(16 189 76)	(15,040 80)	(1,786.13)	(9,400.51)	(9,400 51)
Ending inventory	2,428 46	2,428 46	2,256 12	1,767 92	1,410 08	1,41008

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
Beginning inventory	1,410 08	1,551 15	1,351 22	1,602 86	1,654 56	2,244 00
Purchase of raw material	10,482 07	8,808 23	10,937 34	11,082 10	15,549 44	18,369 06
Supply of raw material	11,892 15	10,359 38	12,288 56	12,684 96	17,204 00	20,613 06
Cost of good sold	(10,341 00)	(9,008 16)	(10,685 70)	(11,030 40)	(14,960 00)	(17,924 40)
Ending inventory	1,551 15	1,351 22	1,602 86	1,654 56	2,244 00	2,688 66

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Beginning inventory	2,688 66	2,885 14	2,885 14	2,171 61	2,030 29	1,551 15
Purchase of raw material	19,430 76	19,234 28	13,763 87	13,393 92	9,861 86	11,556 64
Supply of raw material	22,119 42	22,119 42	16,649 01	15,565 53	11,892 15	13,107 79
Cost of good sold	(19,234 28)	(19,234 28)	(14,477 40)	(13,535 24)	(10,341 00)	(11,398 08)
Ending inventory	2,885 14	2,885 14	2,171 61	2,030 29	1,551 15	1,709 71

INCOME STATEMENT
YEAR I

	APRIL	MAY	JUNE	JULY	AUGUST
REVENUE					
Food	16,538.20	21,387.68	24,837.30	28,516.90	28,516.90
Drink	6,156.00	7,951.50	9,234.00	10,602.00	10,602.00
TOTAL REVENUE	22,694.20	29,339.18	34,071.30	39,118.90	39,118.90
COST OF GOOD SOLD					
Food	4,968.90	6,418.17	7,453.35	8,557.55	8,557.55
Drink	1,846.80	2,385.45	2,770.20	3,180.60	3,180.60
TOTAL	6,815.70	8,803.62	10,223.55	11,738.15	11,738.15
GROSS PROFIT	15,878.50	20,535.56	23,847.75	27,380.75	27,380.75
EXPENSES					
Salary	12,375.00	12,375.00	12,375.00	12,375.00	12,375.00
Advertising	1,500.00	500.00	500.00	500.00	500.00
Direct operating expenses	600.00	600.00	600.00	600.00	600.00
Repair and maintenance	450.00	250.00	250.00	250.00	250.00
Rent	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33
Interest	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00
TOTAL EXPENSES	18,358.33	17,158.33	17,158.33	17,158.33	17,158.33
EQUIPMENT DEPRECIATION	458.33	458.33	458.33	458.33	458.33
UTENSIL DEPRECIATION	500.00	500.00	500.00	500.00	500.00
LOAN	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
VAT FOOD	992.29	1,283.26	1,490.24	1,711.01	1,711.01
VAT DRINK	677.16	874.67	1,015.74	1,166.22	1,166.22
NET PROFIT	(7,607.61)	(2,239.03)	725.44	3,886.86	3,886.86

INCOME STATEMENT

YEAR I (continued)

	SEPT	OCT	NOV	DEC	TOTAL
REVENUE					
Food	24,837 30	22,813 52	19,317 90	19,961 84	206,727 54
Drink	9,234 00	8,481 60	7,182 00	7,421 40	76,864 50
COST OF GOOD SOLD					
Food	7,453 35	6,846 04	5,797 05	5,990 30	62,042 24
Drink	2,770 20	2,544 48	2,154 60	2,226 42	23,059 35
TOTAL	10,223 55	9,390 52	7,951 65	8,216 72	85,101 59
GROSS PROFIT	23,847 75	21,904 60	18,548 25	19,166 52	198,510 45
EXPENSES					
Salary	12,375.00	12,375.00	12,375.00	12,375.00	111,375.00
Advertising	500.00	500,00	500.00	,500.00	5,500.00
Direct operating expenses	600.00	600.00	600.00	600.00	5,400.00
Repair and maintenance	250.00	250.00	250.00	250.00	2,250.00
Rent	2,083 33	2,083 33	2,083 33	2,083 33	18,749 97
Interest	1,350.00	1,350.00	1,350.00	1,350.00	12,150 00
TOTAL EXPENSES	17,158 33	17,158 33	17,158 33	17,158 33	155,424 97
EQUIPMENT DEPRECIATION	458 33	458 33	458 33	458 33	4,124 97
UTENSIL DEPRECIATION	500 00	500 00	500 00	500 00	4,500 00
LOAN	2,500 00	2,500 00	2,500 00	2,500 00	22,500 00
VAT FOOD	1,490 24	1,368 81	1,159 07	1,197 71	12,404 85
VAT DRINK	1,015 74	932 98	790 02	816 35	8,455 10

INCOME STATEMENT
YEAR II

	JAN	FEBR	MARCH	APRIL	MAY	JUNE	JULY
REVENUE							
Food	20,476.37	18,486.65	22,041.78	22,854.38	31,488.25	33,519.75	39,360.32
Drink	7,582.45	6,848.66	8,165.71	8,466.75	11,665.30	12,417.90	14,581.63
TOTAL REVENUE	28,058.82	25,335.31	30,207.49	31,231.13	43,153.55	45,937.65	53,941.95
COST OF GOOD SOLD							
Food	6,143.74	5,549.18	6,616.34	6,860.26	9,451.90	10,061.70	11,814.88
Drink	2,274.94	2,054.78	2,449.93	2,540.25	3,499.90	3,725.70	4,374.88
TOTAL	8,418.68	7,603.96	9,066.27	9,400.51	12,951.80	13,787.40	16,189.76
GROSS PROFIT	19,640.14	17,731.35	21,141.22	21,830.62	30,201.75	32,150.25	37,752.19
EXPENSES							
Salary	13,612.50	13,612.50	13,612.50	13,612.50	13,612.50	13,612.50	13,612.50
Advertising	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Direct operating expenses	600.00	600.00	600.00	600.00	600.00	600.00	600.00
Repair and maintenance	250.00	250.00	250.00	250.00	250.00	250.00	250.00
Rent	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33
Interest	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00
TOTAL EXPENSES	18,395.83	18,395.83	18,395.83	18,395.83	18,395.83	18,395.83	18,395.83
EQUIPMENT DEPRECIATION	458.33	458.33	458.33	458.33	458.33	458.33	458.33
UTENSIL DEPRECIATION	500.00	500.00	500.00	500.00	500.00	500.00	500.00
LOAN	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
VAT FOOD	1,228.58	1,109.20	1,322.51	1,371.26	1,889.30	2,011.19	2,361.62
VAT DRINK	1,440.67	1,301.25	1,551.48	1,608.68	2,216.41	2,359.40	2,770.51

INCOME STATEMENT

YEAR II (continued)

	AUGST	SEPT	OCT	NOV	DEC	TOTAL
REVENUE						
Food	39,360.32	36,567.00	28,654.31	22,854.38	22,854.38	338,508.85
Drink	14,581.63	13,546.80	10,715.43	8,466.75	8,466.75	125,405.74
TOTAL REVENUE	53,941.95	50,113.80	39,369.74	31,321.13	31,321.13	463,914.59
COST OF GOOD SOLD						
Food	11,814.88	10,976.40	8,601.23	6,860.26	6,860.26	101,610.98
Drink	4,374.88	4,064.40	3,184.90	2,540.25	2,540.25	37,625.05
TOTAL	16,189.76	15,040.80	11,786.13	9,400.51	9,400.51	139,236.03
GROSS PROFIT	37,752.19	35,073.00	27,583.61	21,920.62	21,920.62	324,678.56
EXPENSES						
Salary	13,612.50	13,612.50	13,612.50	13,612.50	13,612.50	163,350.00
Advertising	500.00	500.00	500.00	500.00	500.00	6,000.00
Direct operating expenses	600.00	600.00	600.00	600.00	600.00	7,200.00
Repair and maintenance	250.00	250.00	250.00	250.00	250.00	3,000.00
Rent	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	24,999.96
Interest	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	16,200.00
TOTAL EXPENSES	18,395.83	18,395.83	18,395.83	18,395.83	18,395.83	200,149.96
EQUIPMENT DEPRECIATION	458.33	458.33	458.33	458.33	458.33	5,499.96
UTENSIL DEPRECIATION	500.00	500.00	500.00	500.00	500.00	6,000.00
LOAN	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	30,000.00
VAT FOOD	2,361.62	2,194.02	1,719.26	1,371.26	1,371.26	20,310.53
VAT DRINK	2,770.51	2,573.89	2,042.77	1,608.68	1,608.68	23,827.09
NET PROFIT	10,565.90	8,450.93	1,922.42	(2,913.48)	(2,913.48)	38,891.02

INCOME STATEMENT
YEAR III

	JAN	FEBR	MARCH	APRIL	MAY	JUNE	JULY
Food	25,143 76	21,903 00	25,981 88	26,820 00	36,374 63	43,582 50	46,767.38
Drink	9,317 25	8,116 36	9,627 83	9,938 40	13,478 96	16,149 90	17,330.09
TOTAL REVENUE	34,461 01	30,019 36	35,609 71	36,758 40	49,853 59	59,732 40	64,097.47
COST OF GOOD SOLD							
Food	7,542 00	6,569 92	7,793 42	8,044 80	10,910 78	13,072 80	14,028.14
Drink	2,799 00	2,438 24	2,892 30	2,985 60	4,049 22	4,851 60	5,206.14
TOTAL	10 341 00	9,008 16	10,685 72	11,030 40	14,960 00	17,924 40	19,234.28
GROSS PROFIT	24,120 01	21,011 20	24,923 99	25,728 00	34,839 59	41,808 00	44,863.19
EXPENSES							
Salary	14,973.75	14,973.75	14,973.75	14,973.75	14,973.75	14,973.75	14,973.75
Advertising	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Direct operating expenses	600.00	600.00	600.00	600.00	600.00	600.00	600.00
Repair and maintenance	250.00	250.00	250.00	250.00	250.00	250.00	250.00
Rent	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33
Interest	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00
TOTAL EXPENSES	19,757.08	19,757.08	19,757.08	19,757.08	19,757.08	19,757.08	19,757.08
EQUIPMENT DEPRECIATION	458.33	458.33	458.33	458.33	458.33	458.33	458.33
UTENSIL DEPRECIATION	500,00	500,00	500,00	500,00	500,00	500,00	500,00
LOAN	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
VAT FOOD	1,508.63	1,314.18	1,558.91	1,609.20	2,182.48	2,614.95	2,806.04
VAT DRINK	1,770.28	1,542.11	1,829.29	1,888.30	2,561.00	3,068.48	3,292.71
NET PROFIT	(2,374.31)	(5,060.50)	(1,679.62)	(984.91)	6,880.70	12,909.16	15,549.03

INCOME STATEMENT

	AUGST	SEPT	OCT	NOV	DEC	
REVENUE						
Food	46,767.38	35,201.26	32,928.38	25,143.76	27,714.00	394,309.88
Drink	17,330.09	13,044.15	12,195.25	9,317.25	10,269.68	146,115.19
TOTAL REVENUE	64,097.47	48,245.41	45,123.63	34,461.01	37,983.68	540,425.07
COST OF GOOD SOLD						
Food	14,028.14	10,558.80	9,871.66	7,542.00	8,312.96	118,275.34
Drink	5,206.14	3,918.60	3,663.58	2,799.00	3,085.12	43,894.54
TOTAL	19,234.28	14,477.40	13,535.24	10,341.00	11,398.08	162,169.88
GROSS PROFIT	44,863.19	33,768.01	31,588.39	24,120.01	26,585.60	378,255.19
EXPENSES						
<i>Salary</i>	14,973.75	14,973.75	14,973.75	14,973.75	14,973.75	179,685.00
Advertising	500.00	500.00	500.00	500.00	500.00	6,000.00
Direct operating expenses	600.00	600.00	600.00	600.00	600.00	7,200.00
Repair and maintenance	250.00	250.00	250.00	250.00	250.00	3,000.00
Rent	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	24,999.96
Interest	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	16,200.00
TOTAL EXPENSES	19,757.08	19,757.08	19,757.08	19,757.08	19,757.08	237,084.96
EQUIPMENT DEPRECIATION	458.33	458.33	458.33	458.33	458.33	5,499.96
UTENSIL DEPRECIATION	500.00	500.00	500.00	500.00	500.00	6,000.00
LOAN	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	30,000.00
VAT FOOD	2,806.04	2,112.08	1,975.70	1,508.63	1,662.84	23,658.59
VAT DRINK	3,292.71	2,478.39	2,317.10	1,770.28	1,951.24	27,761.89

**CASH FLOWS STATEMENT
YEAR I**

	MARCH	APRIL	MAY	JUNE	JULY	AUGUST
Cash inflows						
Sales		22,694.20	29,339.18	34,071.30	38,578.90	38,578.90
Capital	100,000.00					
Loan capital	150,000.00					
TOTAL CASH INFLOWS	250,000.00	22,694.20	29,339.18	34,071.30	38,578.90	38,578.90
Cash outflows						
Purchase of equipment	55,000.00					
Purchase of utensil	30,000.00					
Purchase of raw material		7,838.06	9,101.80	10,446.54	11,965.34	11,738.15
Salary		12,375.00	12,375.00	12,375.00	12,375.00	12,375.00
Advertising		1,500.00	500.00	500.00	500.00	500.00
Direct operating expenses		600.00	600.00	600.00	600.00	600.00
Repair and maintenance		450.00	250.00	250.00	250.00	250.00
Rent		2,083.33	2,083.33	2,083.33	2,083.33	2,083.33
Interest		1,350.00	1,350.00	1,350.00	1,350.00	1,350.00
Loan		2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
VAT food		992.29	1,283.26	1,490.24	1,711.01	1,711.01
VAT drink		677.16	874.67	1,015.74	1,166.22	1,166.22
TOTAL CASH OUTFLOWS	85,000.00	30,365.84	30,918.06	32,610.85	34,500.90	34,273.71
NET CASH FLOWS	165,000.00	(7,671.64)	(1,578.88)	1,450.45	4,078.00	4,305.19
BEGINNING CASH		165,000.00	157,328.36	155,749.48	157,209.93	161,287.93
ENDING CASH	165,000.00	157,328.36	155,749.48	157,209.93	161,287.93	165,593.12

CASH FLOW STATEMENT

YEAR I (continued)

	SEPT	OCT	NOV	DEC	TOTAL
Cash inflows					
Sales	34,071.30	31,295.12	26,499.90	27,383.24	283,592.04
Capital					100,000.00
Loan capital					150,000.00
TOTAL CASH INFLOWS	34,071.30	31,295.12	26,499.90	27,383.24	533,592.04
Cash outflows					
Purchase of equipment					55,000.00
Purchase of utensil					30,000.00
Purchase of raw material	9,996.36	9,265.57	7,735.82	8,256.48	86,340.12
Salary	12,375.00	12,375.00	12,375.00	12,375.00	111,375.00
Advertising	500.00	500.00	500.00	500.00	5,500.00
Direct operating expenses	600.00	600.00	600.00	600.00	5,400.00
Repair and maintenance	250.00	250.00	250.00	250.00	2,250.00
Rent	2,083.33	2,083.33	2,083.33	2,083.33	18,749.97
Interest	1,350.00	1,350.00	1,350.00	1,350.00	12,150.00
Loan	2,500.00	2,500.00	2,500.00	2,500.00	22,500.00
VAT food	1,490.24	1,368.81	1,159.07	1,197.71	12,404.85
VAT drink	1,015.74	932.98	790.02	816.35	8,455.10
TOTAL CASH OUTFLOWS	32,160.67	31,225.69	30,343.42	29,928.87	370,125.04
NET CASH FLOWS	1,910.63	69.43	(3,843.52)	(2,545.63)	163,467.00
BEGINNING CASH	165,593.13	167,503.76	167,573.19	163,729.67	1,460,975.45
ENDING CASH	167,503.76	167,573.19	163,729.67	161,184.04	1,457,159.48

CASH FLOWS STATEMENT

YEAR II

	AN	FEBR	MARCH	APRIL	MAY	JUNE	JULY
Cash inflows							
Sales	28,058.82	25,335.31	30,207.49	31,231.13	43,153.55	45,937.65	53,941.95
TOTAL CASH INFLOWS	28,058.82	25,335.31	30,207.49	31,231.13	43,153.55	45,937.65	53,941.95
Purchase of raw material	8,448.97	7,481.75	9,285.62	9,450.65	13,484.90	13,912.74	16,550.11
Salary	13,612.50	13,612.50	13,612.50	13,612.50	13,612.50	13,612.50	13,612.50
Advertising	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Direct operating expenses	600.00	600.00	600.00	600.00	600.00	600.00	600.00
Repair and maintenance	250.00	250.00	250.00	250.00	250.00	250.00	250.00
Rent	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33
Interest	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00
Loan	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
VAT food	1,228.58	1,109.20	1,322.51	1,371.26	1,889.30	2,011.19	2,361.62
VAT drink	1,440.67	1,301.25	1,551.48	1,608.68	2,216.41	2,359.40	2,770.51
TOTAL CASH OUTFLOWS	32,014.05	30,788.03	33,055.44	33,326.42	38,486.44	39,179.16	42,578.07
NET CASH FLOWS	(3,955.23)	(5,452.72)	(2,847.95)	(2,095.29)	4,667.11	6,758.49	11,363.88
BEGINNING CASH	161,184.04	157,228.81	151,776.09	148,928.14	146,832.85	151,499.96	158,258.45
ENDING CASH	157,228.81	151,776.09	148,928.14	146,832.85	151,499.96	158,258.45	169,622.33

CASH FLOW STATEMENT

	AUGST	SEPT	OCT	NOV	DEC	TOTAL
Cash inflows						
Sales	53,941.95	50,113.80	39,369.74	31,321.13	31,321.13	463,914.59
TOTAL CASH INFLOWS	53,941.95	50,113.80	39,369.74	31,321.13	31,321.13	463,914.59
Cash outflows						
Purchase of raw material	16,189.76	14,868.46	11,297.93	9,042.67	9,400.51	139,413.66
Salary	13,612.50	13,612.50	13,612.50	13,612.50	13,612.50	163,350.00
Advertising	500.00	500.00	500.00	500.00	500.00	6,000.00
Direct operating expenses	600.00	600.00	600.00	600.00	600.00	7,200.00
Repair and maintenance	250.00	250.00	250.00	250.00	250.00	3,000.00
Rent	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	24,999.96
Interest	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	16,200.00
Loan	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	30,000.00
VAT food	2,361.62	2,194.02	1,719.26	1,371.26	1,371.26	20,310.53
VAT drink	2,770.51	2,573.89	2,042.77	1,608.68	1,608.68	23,827.09
TOTAL CASH OUTFLOWS	42,217.72	40,532.20	35,955.79	32,918.44	33,276.28	434,301.24
NET CASH FLOWS	11,724.23	9,581.60	3,413.95	(1,597.31)	(1,955.15)	29,613.35
BEGINNING CASH	169,622.33	181,346.56	190,928.16	194,342.11	192,744.80	2,002,743.00
ENDING CASH	181,346.56	190,928.16	194,342.11	192,744.80	190,789.65	2,032,183.58

CASH FLOWS STATEMENT

YEAR III

	JAN	FEBR	MARCH	APRIL	MAY	JUNE	JULY
Cash inflows							
Sales	34,461.01	30,019.36	35,609.71	36,758.40	49,853.59	59,732.40	64,097.47
TOTAL CASH INFLOWS	34,461.01	30,019.36	35,609.71	36,758.40	49,853.59	59,732.40	64,097.47
Cash outflows							
Purchase of raw material	10,482.07	8,808.23	10,937.34	11,082.10	15,549.44	18,369.06	19,430.76
Salary	14,973.75	14,973.75	14,973.75	14,973.75	14,973.75	14,973.75	14,973.75
Advertising	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Direct operating expenses	600.00	600.00	600.00	600.00	600.00	600.00	600.00
Repair and maintenance	250.00	250.00	250.00	250.00	250.00	250.00	250.00
Rent	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33
Interest	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00
Loan	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
VAT food	1,508.63	1,314.18	1,558.91	1,609.20	2,182.48	2,614.95	2,806.04
VAT drink	1,770.28	1,542.11	1,829.29	1,888.30	2,561.00	3,068.48	3,292.71
TOTAL CASH OUTFLOWS	36,018.06	33,921.60	36,582.62	36,836.68	42,550.00	46,309.57	47,786.59
NET CASH FLOWS	(1,557.05)	(3,902.24)	(972.91)	(78.28)	7,303.59	13,422.83	16,310.88
BEGINNING CASH	190,789.65	189,232.60	185,330.36	184,375.45	184,279.17	191,582.76	205,005.59
ENDING CASH	189,232.60	185,330.36	184,357.45	184,279.17	191,582.76	205,005.59	221,316.47

CASH FLOW STATEMENT

	AUGST	SEPT	OCT	NOV	DEC	TOTAL
Cash inflows						
Sales	64,097.47	48,245.41	45,123.63	34,461.01	37,983.68	540,425.07
TOTAL CASH INFLOWS	64,097.47	48,245.41	45,123.63	34,461.01	37,983.68	540,425.07
Cash outflows						
Purchase of raw material	19,234.28	13,763.87	13,393.92	9,861.86	11,556.64	162,469.57
Salary	14,973.75	14,973.75	14,973.75	14,973.75	14,973.75	179,685.00
Advertising	500.00	500.00	500.00	500.00	500.00	6,000.00
Direct operating expenses	600.00	600.00	600.00	600.00	600.00	7,200.00
Repair and maintenance	250.00	250.00	250.00	250.00	250.00	3,000.00
Rent	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	24,999.96
Interest	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	16,200.00
Loan	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	30,000.00
VAT food	2,806.04	2,112.08	1,975.70	1,508.63	1,662.84	23,658.59
VAT drink	3,292.71	2,478.39	2,317.10	1,770.28	1,951.24	27,761.89
TOTAL CASH OUTFLOWS	47,590.11	40,611.42	39,943.80	35,397.85	37,427.80	480,975.01
BEGINNING CASH	221,316.47	237,823.83	245,457.82	250,637.65	249,700.81	2,535,532.16
ENDING CASH	237,823.83	245,457.82	250,637.65	249,700.81	250,256.69	2,594,981.20

BALANCE SHEET
PER 31 DECEMBER YEAR I

CURRENT ASSETS	
Cash	163,467.00
Inventory	1,232.51
TOTAL CURRENT ASSETS	164,699.51
FIXED ASSETS	
Machinery and Equipment	55,000.00
Depreciation	4,125.00
Utensil	30,000.00
Depreciation	4,500.00
TOTAL FIXED ASSETS	76,375.00
TOTAL ASSETS	241,074.51
CURRENT LIABILITIES	
Payable loan	150,000.00
TOTAL LIABILITIES	150,000.00
EQUITY	
Capital	99,973.95
Net Profit	(8,899.44)
TOTAL EQUITY	91,074.51
LIABILITIES EQUITY	241,074.51

BALANCE SHEET
PER 31 DECEMBER YEAR II

CURRENT ASSETS	
Cash	29,613.35
Inventory	1,410.08
Interest	69,579.68
TOTAL CURRENT ASSETS	100,603.11
FIXED ASSETS	
Machinery and Equipment	55,000.00
Depreciation	5,499.96
Utensil	30,000.00
Depreciation	6,000.00
TOTAL FIXED ASSETS	73,500.04
CURRENT LIABILITIES	
Tax	44,137.62
TOTAL LIABILITIES	44,137.62
EQUITY	
Capital	91,074.51
Net Profit	38,891.02
TOTAL EQUITY	129,965.53
TOTAL LIABILITIES + EQUITY	174,103.15

BALANCE SHEET
PER 31 DECEMBER YEAR III

CURRENT ASSETS	
Cash	59,540.06
Inventory	1,709.71
Interest	94,883.07
TOTAL CURRENT ASSETS	156,132.84
Machinery and Equipment	55,000.00
Depreciation	5,499.96
Utensil	30,000
Depreciation	6,000
TOTAL FIXED ASSETS	73,499.96
TOTAL ASSETS	229,632.80
CURRENT LIABILITIES	
Tax	51,420.48
TOTAL LIABILITIES	51,420.48
EQUITY	
Capital	129,965.53
Net Profit	48,249.79
TOTAL EQUITY	178,212.32
TOTAL LIABILITIES + EQUITY	229,632.80

BREAK EVEN POINT

Calculation formula:

TR	=	TC	
Total Revenue	=	Total Cost	
	=	Total Variable Cost + Total Fixed Cost	

YEAR I

$$\boxed{TR = P \times Q}$$

Where : P is the average price of year 1

Q is the amount of the guest of year 1

$$€ 283,592.04 = P \times 22,475 \text{ persons}$$

$$P = \frac{€ 283,592.04}{22,475 \text{ persons}}$$

$$= E 12,62 \text{ per persons}$$

$$\boxed{TVC = VC \times Q}$$

Where : VC' is the average variable cost per person of year 1

Q is the amount of the guest of year 1

$$€ 105,961.54 = VC \times 22,475 \text{ persons}$$

$$VC = \frac{€ 105,961.54}{22,475 \text{ persons}}$$

$$= E 4,71 \text{ per persons}$$

$$TFC = € 186,549.94$$

$$TR = TVC + TFC$$

$$\text{€ } 12,62 Q \quad - \quad \text{€ } 4,71 Q + \text{€ } 186,549.94$$

$$\text{€ } 12,62 Q - \text{€ } 4,71 Q = \text{€ } 186,549.94$$

$$\text{€ } 7,91 Q = \text{€ } 186,549.94$$

$$Q = \frac{\text{€ } 186,549.94}{\text{€ } 7,91}$$

$$Q = 23,584 \text{ persons}$$

$$TR = P \times Q$$

$$= \text{€ } 12,62 \times 23,584 \text{ persons}$$

$$= \text{€ } 297,630.08$$

YEAR II

$$TR = P \times Q$$

$$\text{€ } 463,914.59 = P \times 33,326 \text{ persons}$$

$$P = \frac{\text{€ } 463,914.559}{33,326 \text{ persons}}$$

$$= \text{€ } 13,92 \text{ per persons}$$

$$TVC = VC \times Q$$

$$\text{€ } 183,373.65 = P \times 33,326 \text{ persons}$$

$$VC = \frac{\text{€ } 183,373.65}{33,326 \text{ persons}}$$

$$= \text{€ } 5,50 \text{ per persons}$$

$$TFC = \text{€ } 241,649.92$$

$$TR = TVC + TFC$$

$$\text{€ } 13,92 Q = \text{€ } 5,50 Q + \text{€ } 241,649.92$$

$$\text{€ } 13,92 Q - \text{€ } 5,50 Q = \text{€ } 241,649.92$$

$$€ 8,42 Q = € 241,649.92$$

$$Q = \frac{€ 241,649.92}{€ 8,42}$$

$$Q = 28,700 \text{ persons}$$

$$TR = P \times Q$$

$$= € 13,92 \times 28,700 \text{ persons}$$

$$= € 399,504.00$$

YEAR III

$$TR = P \times Q$$

$$€ 540,425.07 = P \times 35,285 \text{ persons}$$

$$P = \frac{€ 540,425.07}{35,285 \text{ persons}}$$

$$= € 15,32 \text{ per persons}$$

$$TVC = VC \times Q$$

$$€ 213,590.26 = P \times 35,285 \text{ persons}$$

$$VC = \frac{€ 213,590.26}{35,285 \text{ persons}}$$

$$= € 6,05 \text{ per persons}$$

$$TFC = € 278,584.92$$

$$TR = TVC + TFC$$

$$€ 15,32 Q = € 6,05 Q + € 278,584.92$$

$$€ 15,32 Q - € 6,05 Q = € 278,584.92$$

$$€ 9,27 Q = € 278,584.92$$

$$Q = \frac{€ 278,584.92}{€ 9.27}$$

$$Q = 30,052 \text{ persons}$$

$$TR = P \times Q$$

$$= € 15,92 \times 30,052 \text{ persons}$$

$$= € 460,396.64$$

Based on the calculation of Break Event Point from Year I until Year III, there are three important things that should be underlined by the owners, they are:

1. For Year I, the company has not yet achieve the BEP, because the BEP amount is higher than the total revenue that is happened in year I. It can be said that in year I, the total expenses that are sacrificed are higher than the total revenue.
2. Started in year II, This is success in gaining the BEP. It is proved by the amount of total revenue that is achieved in year II is higher than the BEP amount. In this year, This is success to increase the revenue and control the expenses.
3. In year III, This gains more profit. In this year, This starts to make a good control in cost in order to maximize the profit.