

Entrepreneur plans to open a café. She is in the financial planning phase because she needs to calculate the initial investment, operating costs, and expected revenue. Costs can be planned quite precisely, but revenue planning is more complex.

The composition of expected monthly operating costs is as follows:

- Rent + utilities: 18,000 CZK
- Equipment depreciation: 5,000 CZK
- Labor costs: 60,000 CZK
- Taxes: 20,280 CZK
- Inventory costs (coffee, alcohol, non-alcoholic beverages, snacks) are estimated at 20% of sales.

The estimated sales amount is based on expected foot traffic, which has been tracked from nearby businesses and calculated through the catchment calculation:

- Average daily foot traffic (number of customers): 50
- Average revenue per customer: 120 CZK/customer
- The café plans to be open every day.

What will be the monthly (30 days) total profit (VH) with the current financial plan?

How many customers must visit the business at least monthly for it to break even?

From discussions with industry experts, she learned that she can't manage the café with just 2 full-time employees and you need at least 2 additional part-time workers. This will increase your monthly labor costs by a total of 20,000 CZK. How will VH change in this case?

Entrepreneur has decided to fulfill her dream and has indeed opened the café from the previous example. After the first 3 months of operation, she returned to the financial plan from the business plan to revise it and evaluate her initial results. For the first 3 months of operation, the entrepreneur reported the following values:

Operating costs for 3 months (91 days) of operation:

- Rent + utilities: 55,685 CZK
- Equipment depreciation: 15,000 CZK
- Labor costs: 180,000 CZK
- Taxes: 60,840 CZK
- Inventory consumption: 63,700 CZK

Average revenue per customer: 100 CZK/customer

Daily foot traffic (number of customers): 35 customers/day

Calculate the Gross Profit (VH) and determine how the entrepreneur is doing after the first 3 months.