

Specialized coffee shop		Profit and loss statement		Break		Revenue		Costs		Revenue	
<b>A. Investment budget</b>		<b>Initial investment</b>	<b>Estimated of coffee sold (unit)</b>		1 barista / coffee 5 minutes to make/ 8 hours/day		maximum cup of coffee he can produce?		96		
Coffee bean crusher (Lifetime: 2 years)	30,000	Estimated cup of coffee sold (Daily)	0	Estimated cup of coffee sold (Monthly)	0	Estimated cup of coffee sold (Yearly)	0	Revenue	Price x Quantity sold - (bonus - allowance)		
Coffee maker (Lifetime: 3 years)	300,000	Cost of goods sold (per cup)	0	Cost of goods sold (per cup)	0	Cost of goods sold (per cup)	0	Operating expenses (Fixed costs)			
Table & Chair (7 sets) (Lifetime: 5 years)	40,000	Condensed milk (per cup)	0	Condensed milk (per cup)	0	Condensed milk (per cup)	0	Depreciation (direct expenses from leasing a tangible asset)			
Cash register (Lifetime: 2 years)	20,000	Modified milk (per cup)	0	Modified milk (per cup)	0	Modified milk (per cup)	0	Amortization (direct expenses from leasing an intangible asset)			
Shop decoration (Lifetime: 5 years)	300,000	Sugar (per cup)	0	Sugar (per cup)	0	Sugar (per cup)	0	** tangible asset = table, cash equipment, furniture, decoration, computer			
Software license (Lifetime: 2 years)	2,400	Plastic cup + cap (per cup)	0	Plastic cup + cap (per cup)	0	Plastic cup + cap (per cup)	0	** intangible asset = lease contract, software subscriptions, rights to use patents, franchise contract			
<b>B. Depreciation and amortization</b>		<b>Yearly</b>	<b>Price/cup</b>								
Coffee bean crusher (Lifetime: 2 years)	5,000	Coffee bean/powder (per cup)	0	Coffee bean/powder (per cup)	0	Coffee bean/powder (per cup)	0	Interest expenses (capital)			
Coffee maker (Lifetime: 3 years)	100,000	Store rental	0	Store rental	0	Store rental	0	Tax (if your Earnings before tax > 500,000 (after you have to pay 20% tax)			
Table & Chair (7 sets) (Lifetime: 5 years)	9,000	Electricity	0	Electricity	0	Electricity	0	14,587 (earning before tax < 500,000 (after you have to pay 20% tax on 1 barist))			
Cash register (Lifetime: 2 years)	10,000	Water	0	Water	0	Water	0	Net profit			
Shop decoration (Lifetime: 5 years)	60,000	Internet	0	Internet	0	Internet	0				
Software license (Lifetime: 2 years)	1,200	Wages	0	Wages	0	Wages	0				
<b>C. Cost of coffee (per cup)</b>		<b>Unit (cup)</b>	<b>Owner</b>		0		0				
Coffee bean/powder (per cup)	15.5	Barista (1 person)	0	Barista (1 person)	0	Barista (1 person)	0				
Condensed milk (per cup)	1.9	Water	0	Water	0	Water	0				
Modified milk (per cup)	1.9	Administrator	0	Administrator	0	Administrator	0				
Sugar (per cup)	0.2	Marketing	0	Marketing	0	Marketing	0				
Plastic cup + cap (per cup)	3	Administration	0	Administration	0	Administration	0				
Straw (per cup)	0.36	Owner (1 person)	0	Owner (1 person)	0	Owner (1 person)	0				
<b>D. Human resources</b>		<b>Monthly</b>	<b>Earnings before interest, tax, depreciation and amort</b>		0		0				
Barista (1 person)	20,000	Depreciation	0	Depreciation	0	Depreciation	0				
Water (1 person)	15,000	Amortization	0	Amortization	0	Amortization	0				
Administrator (1 person)	15,000	<b>Earnings before interest and tax (EBIT)</b>	0	<b>Earnings before interest and tax (EBIT)</b>	0	<b>Earnings before interest and tax (EBIT)</b>	0				
Owner (1 person)	20,000	Interest expense	3,975	Interest expense	3,975	Interest expense	3,975				
<b>E. Expenses</b>		<b>Monthly</b>	<b>Earnings before tax (EBT)</b>		-3,975		-4,658				
Store rental	15,000	Tax	0	Tax	0	Tax	0				
Electricity	5,000	<b>Net profit</b>	-3,975	<b>Net profit</b>	-3,975	<b>Net profit</b>	-3,975				
Water	500	<b>Answer:</b>		(1) Price		#/DV/0/					
Internet	500	(2) Break even point (unit)		#/DV/0/							
Wages	50,000	(3) Investment (Baht)		#/DV/0/							
Owner	20,000	(4) Return on investment (ROI)		-2,900%							
Water	15,000	<b>Break evenpoint calculation sheet</b>		Total		Per unit					
Administrator	15,000	Total unit sold		0.00		#/DV/0/					
Marketing	5,000	Sales (X unit)		0.00		#/DV/0/					
Administration	5,000	less: Variable costs		0.00		#/DV/0/					
<b>F. Financial capital structure</b>		Contribution margin		0.00		#/DV/0/					
Total investment	681,400	Less: Fixed costs		0.00		#/DV/0/					
Equity (%)	0%	Net income		0.00		#/DV/0/					
Debt (if any interest rate at 7%) (%)	100%	Contribution margin ratio		#/DV/0/							
Debt period	5	Variable expense ratio		#/DV/0/							
Dividend payout policy (%) of		<b>Break even point</b>		#/DV/0/		//Fixed costs/ sales price per unit - variable cost per unit					

Specialized coffee shop			Profit and loss statement		Reset
<b>A. Investment budget</b>			<b>Estimated of coffe sold (unit)</b>		
	<b>Initial investment</b>				
Coffee bean crasher (Lifetime: 2 years)	10,000		Estimated cup of coffee sold (Daily)	70	
Coffee maker (Lifetime: 3 years)	300,000		Estimated cup of coffee sold (Monthly)	2,100	
Table & Chair (7 sets) (Lifetime: 5 years)	49,000		Estimated cup of coffee sold (Yearly)	25,200	
Cash register (Lifetime: 2 years)	20,000				
Shop decoration (Lifetime: 5 years)	300,000		<b>Price/cup</b>	96	
Software license (Lifetime: 2 years)	2,400				
<b>B. Depreciation and amortization</b>			<b>Revenue</b>		
	<b>Yearly</b>			<b>Monthly</b>	<b>Yearly</b>
Coffee bean crasher (Lifetime: 2 years)	5,000		Coffee	201,600	2,419,200
Coffee maker (Lifetime: 3 years)	100,000		<b>Cost of goods sold</b>	<b>67,586</b>	<b>811,032</b>
Table & Chair (7 sets) (Lifetime: 5 years)	9,800		Coffee bean/powder (per cup)	32,550	390,600
Cash register (Lifetime: 2 years)	10,000		Condensed milk (per cup)	3,990	47,880
Shop decoration (Lifetime: 5 years)	60,000		Modified milk (per cup)	3,990	47,880
Software license (Lifetime: 2 years)	1,200		Sugar (per cup)	420	5,040
<b>C. Cost of coffee (per cup)</b>			<b>Gross profit</b>		
	<b>Unit (cup)</b>			<b>134,014</b>	<b>1,608,168</b>
Coffee bean/powder (per cup)	15.5		<b>Operating expenses</b>	<b>81,090</b>	<b>973,080</b>
Condensed milk (per cup)	1.9		Store rental	15,000	180,000
Modified milk (per cup)	1.9		Electricity	5,000	60,000
Sugar (per cup)	0.2		Water	500	6,000
Plastic cup + cap (per cup)	3		Internet	590	7,080
Straw (per cup)	0.16		Wages	50,000	600,000
<b>D. Human resources</b>			<b>Owner</b>		
	<b>Monthly</b>			20,000	240,000
Barista (1 person)	20,000		Waiter	15,000	180,000
Waiter (1 person)	15,000		Administrator	15,000	180,000
Administrator (1 person)	15,000		Marketing	5,000	60,000
Owner (1 person)	20,000		Administration	5,000	60,000
<b>E. Expenses</b>			<b>Earning before interest, tax, depreciation and amortization</b>		
	<b>Monthly</b>			<b>52,924</b>	<b>635,088</b>
Store rental	15,000		Depreciation		184,800
Electricity	5,000		Amortization		1,200
Water	500		<b>Earning before interest and tax (EBIT)</b>	<b>52,924</b>	<b>449,088</b>
Internet	590		Interest expense	0	0
Wages	50,000		<b>Earning before tax (EBT)</b>	<b>52,924</b>	<b>449,088</b>
Owner	20,000		Tax	0	29,818
Waiter	15,000		<b>Net profit</b>	<b>52,924</b>	<b>419,270</b>
Administrator	15,000		<b>Answer:</b>		
Marketing	5,000		(1) Price	96	
Administration	5,000		(2) Break even point (unit)	24,650	
<b>E. Financial capital structure</b>			(3) Investment (Baht)	681,400.00	
Total investment	681,400		(4) Return on investment (ROI)	61.53%	
Equity (%)	100%	681,400.00	<b>Break evenpoint calculation sheet</b>		
Debt (if any, interest rate at 7%) (%)	0%	0.00		<b>Total</b>	<b>Per unit</b>
Debt period	FALSE	Years	Total unit sold	25,200.00	1
Dividend payout policy (% of )			Sales (X unit)	2,419,200.00	96
			less: Variable costs	811,032.00	32.18
			Contribution margin	1,608,168.00	63.82
			Less: Fixed costs	1,573,080.00	62.424
			Net income	35,088.00	1.39
			Contribution margin ratio	0.6647519841	
			Variable expense ratio	99.33524802	
			<b>Break even point</b>	<b>24,650</b>	//fixed costs/(sales price per unit - variable cost per unit)

Specialized coffee shop			Profit and loss statement		Reset
<b>A. Investment budget</b>			<b>Estimated of coffe sold (unit)</b>		
	<b>Initial investment</b>				
Coffee bean crasher (Lifetime: 2 years)	10,000		Estimated cup of coffee sold (Daily)	80	
Coffee maker (Lifetime: 3 years)	300,000		Estimated cup of coffee sold (Monthly)	2,400	
Table & Chair (7 sets) (Lifetime: 5 years)	49,000		Estimated cup of coffee sold (Yearly)	28,800	
Cash register (Lifetime: 2 years)	20,000				
Shop decoration (Lifetime: 5 years)	300,000		<b>Price/cup</b>	80	baht
Software license (Lifetime: 2 years)	2,400				
<b>B. Depreciation and amortization</b>			<b>Revenue</b>		
	<b>Yearly</b>			<b>Monthly</b>	<b>Yearly</b>
Coffee bean crasher (Lifetime: 2 years)	5,000		Coffee	192,000	2,304,000
Coffee maker (Lifetime: 3 years)	100,000		<b>Cost of goods sold</b>	<b>74,384</b>	<b>892,608</b>
Table & Chair (7 sets) (Lifetime: 5 years)	9,800		Coffee bean/powder (per cup)	37,200	446,400
Cash register (Lifetime: 2 years)	10,000		Condensed milk (per cup)	4,560	54,720
Shop decoration (Lifetime: 5 years)	60,000		Modified milk (per cup)	4,560	54,720
Software license (Lifetime: 2 years)	1,200		Sugar (per cup)	480	5,760
<b>C. Cost of coffee (per cup)</b>			<b>Gross profit</b>		
	<b>Unit (cup)</b>			<b>117,616</b>	<b>1,411,392</b>
Coffee bean/powder (per cup)	15.5		<b>Operating expenses</b>	<b>81,090</b>	<b>973,080</b>
Condensed milk (per cup)	1.9		Store rental	15,000	180,000
Modified milk (per cup)	1.9		Electricity	5,000	60,000
Sugar (per cup)	0.2		Water	500	6,000
Plastic cup + cap (per cup)	3		Internet	590	7,080
Straw (per cup)	0.16		Wages	50,000	600,000
<b>D. Human resources</b>			<b>Owner</b>		
	<b>Monthly</b>			20,000	240,000
Barista (1 person)	20,000		Waiter	15,000	180,000
Waiter (1 person)	15,000		Administrator	15,000	180,000
Administrator (1 person)	15,000		Marketing	5,000	60,000
Owner (1 person)	20,000		Administration	5,000	60,000
<b>E. Expenses</b>			<b>Earning before interest, tax, depreciation and amortization</b>		
	<b>Monthly</b>			<b>36,526</b>	<b>438,312</b>
Store rental	15,000		Depreciation		184,800
Electricity	5,000		Amortization		1,200
Water	500		<b>Earning before interest and tax (EBIT)</b>	<b>36,526</b>	<b>252,312</b>
Internet	590		Interest expense	0	0
Wages	50,000		<b>Earning before tax (EBT)</b>	<b>36,526</b>	<b>252,312</b>
Owner	20,000		Tax	0	0
Waiter	15,000		<b>Net profit</b>	<b>36,526</b>	<b>252,312</b>
Administrator	15,000		<b>Answer:</b>		
Marketing	5,000		(1) Price	80	
Administration	5,000		(2) Break even point (unit)	32,099	
<b>E. Financial capital structure</b>			(3) Investment (Baht)	681,400.00	
Total investment	681,400		(4) Return on investment (ROI)	37.03%	
Equity (%)	100%	681,400.00	<b>Break evenpoint calculation sheet</b>		
Debt (if any, interest rate at 7%) (%)	0%	0.00		<b>Total</b>	<b>Per unit</b>
Debt period	FALSE	Years	Total unit sold	28,800.00	1
Dividend payout policy (% of )	FALSE		Sales (X unit)	2,304,000.00	80
			less: Variable costs	892,608.00	30.99
			Contribution margin	1,411,392.00	49.01
			Less: Fixed costs	1,573,080.00	54.621
			Net income	-161,688.00	-5.61
			Contribution margin ratio	0.6125833333	
			Variable expense ratio	99.38741667	
			<b>Break even point</b>	<b>32,099</b>	//fixed costs/(sales price per unit - variable cost per unit)

Specialized coffee shop			Profit and loss statement		Reset
<b>A. Investment budget</b>			<b>Estimated of coffe sold (unit)</b>		
	<b>Initial investment</b>		Estimated cup of coffee sold (Daily)	60	
Coffee bean crasher (Lifetime: 2 years)	10,000		Estimated cup of coffee sold (Monthly)	1,800	
Coffee maker (Lifetime: 3 years)	300,000		Estimated cup of coffee sold (Yearly)	21,600	
Table & Chair (7 sets) (Lifetime: 5 years)	49,000				
Cash register (Lifetime: 2 years)	20,000		<b>Price/cup</b>	96	
Shop decoration (Lifetime: 5 years)	300,000				
Software license (Lifetime: 2 years)	2,400				
<b>B. Depreciation and amortization</b>			<b>Revenue</b>		
	<b>Yearly</b>		Monthly	Yearly	
Coffee bean crasher (Lifetime: 2 years)	5,000		Coffee	172,800	2,073,600
Coffee maker (Lifetime: 3 years)	100,000		<b>Cost of goods sold</b>	60,788	729,456
Table & Chair (7 sets) (Lifetime: 5 years)	9,800		Coffee bean/powder (per cup)	27,900	334,800
Cash register (Lifetime: 2 years)	10,000		Condensed milk (per cup)	3,420	41,040
Shop decoration (Lifetime: 5 years)	60,000		Modified milk (per cup)	3,420	41,040
Software license (Lifetime: 2 years)	1,200		Sugar (per cup)	360	4,320
<b>C. Cost of coffee (per cup)</b>			<b>Gross profit</b>		
	<b>Unit (cup)</b>		112,012	1,344,144	
Coffee bean/powder (per cup)	15.5		<b>Operating expenses</b>	81,090	973,080
Condensed milk (per cup)	1.9		Store rental	15,000	180,000
Modified milk (per cup)	1.9		Electricity	5,000	60,000
Sugar (per cup)	0.2		Water	500	6,000
Plastic cup + cap (per cup)	3		Internet	590	7,080
Straw (per cup)	0.16		Wages	50,000	600,000
<b>D. Human resources</b>			<b>Owner</b>		
	<b>Monthly</b>		20,000	240,000	
Barista (1 person)	20,000		Waiter	15,000	180,000
Waiter (1 person)	15,000		Administrator	15,000	180,000
Administrator (1 person)	15,000		Marketing	5,000	60,000
Owner (1 person)	20,000		Administration	5,000	60,000
<b>E. Expenses</b>			<b>Earning before interest, tax, depreciation and amortization</b>		
	<b>Monthly</b>		30,922	371,064	
Store rental	15,000		Depreciation	184,800	
Electricity	5,000		Amortization	1,200	
Water	500		<b>Earning before interest and tax (EBIT)</b>	30,922	185,064
Internet	590		Interest expense	1,987	23,849
Wages	50,000		<b>Earning before tax (EBT)</b>	28,935	161,215
Owner	20,000		Tax	0	0
Waiter	15,000		<b>Net profit</b>	28,935	161,215
Administrator	15,000				
Marketing	5,000		<b>Answer:</b>		
Administration	5,000		(1) Price	96	
<b>E. Financial capital structure</b>			(2) Break even point (unit)	25,279	
Total investment	681,400		(3) Investment (Baht)	681,400.00	
Equity (%)	50%	340,700.00	(4) Return on investment (ROI)	23.66%	
Debt (if any, interest rate at 7%) (%)	50%	340,700.00	<b>Break evenpoint calculation sheet</b>		
Debt period	5	Years	Total	Per unit	
Dividend payout policy (% of )			Total unit sold	21,600.00	1
			Sales (X unit)	2,073,600.00	96
			less: Variable costs	729,456.00	33.77
			Contribution margin	1,344,144.00	62.23
			Less: Fixed costs	1,573,080.00	72.828
			Net income	-228,936.00	-10.60
			Contribution margin ratio	0.6482175926	
			Variable expense ratio	99.35178241	
			<b>Break even point</b>	25,279	//fixed costs/(sales price per unit - variable cost per unit)

Specialized coffee shop			Profit and loss statement			Reset
<b>A. Investment budget</b>			<b>Estimated of coffe sold (unit)</b>			
	<b>Initial investment</b>					
Coffee bean crasher (Lifetime: 2 years)	10,000		Estimated cup of coffee sold (Daily)	100		
Coffee maker (Lifetime: 3 years)	300,000		Estimated cup of coffee sold (Monthly)	3,000		
Table & Chair (7 sets) (Lifetime: 5 years)	49,000		Estimated cup of coffee sold (Yearly)	36,000		
Cash register (Lifetime: 2 years)	20,000					
Shop decoration (Lifetime: 5 years)	300,000		<b>Price/cup</b>	96		
Software license (Lifetime: 2 years)	2,400					
			<b>Revenue</b>	<b>Monthly</b>	<b>Yearly</b>	
<b>B. Depreciation and amortization</b>			<b>Cost of goods sold</b>			
	<b>Yearly</b>		Coffee	288,000	3,456,000	
Coffee bean crasher (Lifetime: 2 years)	5,000	5000	<b>Cost of goods sold</b>	<b>87,980</b>	<b>1,055,760</b>	
Coffee maker (Lifetime: 3 years)	100,000	100000	Coffee bean/powder (per cup)	46,500	558,000	
Table & Chair (7 sets) (Lifetime: 5 years)	9,800		Condensed milk (per cup)	5,700	68,400	
Cash register (Lifetime: 2 years)	10,000		Modified milk (per cup)	5,700	68,400	
Shop decoration (Lifetime: 5 years)	60,000		Sugar (per cup)	600	7,200	
Software license (Lifetime: 2 years)	1,200		Plastic cup + cap (per cup)	9,000	108,000	
			Straw (per cup)	480	5,760	
<b>C. Cost of coffee (per cup)</b>			<b>Barista (1 person)</b>			
	<b>Unit (cup)</b>		Wages	85,000	1,020,000	
Coffee bean/powder (per cup)	15.5		Owner	50,000	600,000	
Condensed milk (per cup)	1.9		Waiter	20,000	240,000	
Modified milk (per cup)	1.9		Administrator	15,000	180,000	
Sugar (per cup)	0.2		Marketing	5,000	60,000	
Plastic cup + cap (per cup)	3		Administration	5,000	60,000	
Straw (per cup)	0.16		<b>Earning before interest, tax, depreciation and amortization</b>	<b>83,930</b>	<b>1,007,160</b>	
			Depreciation		184,800	
<b>D. Human resources</b>			<b>Amortization</b>			
	<b>Monthly</b>		<b>Earning before interest and tax (EBIT)</b>	<b>83,930</b>	<b>140,960</b>	
Barista (1 person)	20,000		Interest expense	0	0	
Waiter (1 person)	15,000		<b>Earning before tax (EBT)</b>	<b>83,930</b>	<b>140,960</b>	
Administrator (1 person)	15,000		Tax	0	0	
Owner (1 person)	20,000		<b>Net profit</b>	<b>83,930</b>	<b>140,960</b>	
<b>E. Expenses</b>			<b>Answer:</b>			
	<b>Monthly</b>		(1) Price	96		
Store rental	15,000		(2) Break even point (unit)	36,193		
Electricity	5,000		(3) Investment (Baht)	681,400.00		
Water	500		(4) Return on investment (ROI)	20.69%		
Internet	590					
Wages	50,000					
Owner	20,000					
Waiter	15,000					
Administrator	15,000					
Marketing	5,000					
Administration	5,000					
<b>E. Financial capital structure</b>			<b>Break evenpoint calculation sheet</b>			
Total investment	681,400			<b>Total</b>	<b>Per unit</b>	
Equity (%)	100%	681,400.00	Total unit sold	36,000.00	1	
Debt (if any, interest rate at 7%) (%)	0%	0.00	Sales (X unit)	3,456,000.00	96	
Debt period	FALSE	Years	less: Variable costs	1,055,760.00	29.33	
Dividend payout policy (% of )			Contribution margin	2,400,240.00	66.67	
			Less: Fixed costs	2,413,080.00	67.030	
			Net income	-12,840.00	-0.36	
			Contribution margin ratio	0.6945138889		
			Variable expense ratio	99.30548611		
			<b>Break even point</b>	<b>36,193</b>	<b>//fixed costs/(sales price per unit - variable cost per unit)</b>	

Specialized coffee shop			Profit and loss statement		Reset
<b>A. Investment budget</b>	<b>Initial investment</b>		<b>Estimated of coffe sold (unit)</b>		
Coffee bean crasher (Lifetime: 2 years)	10,000		Estimated cup of coffee sold (Daily)		
Coffee maker (Lifetime: 3 years)	300,000		Estimated cup of coffee sold (Monthly)	0	
Table & Chair (7 sets) (Lifetime: 5 years)	49,000		Estimated cup of coffee sold (Yearly)	0	
Cash register (Lifetime: 2 years)	20,000				
Shop decoration (Lifetime: 5 years)	300,000		<b>Price/cup</b>		
Software license (Lifetime: 2 years)	2,400				
			<b>Revenue</b>	<b>Monthly</b>	<b>Yearly</b>
<b>B. Depreciation and amortization</b>	<b>Yearly</b>		Coffee	0	0
Coffee bean crasher (Lifetime: 2 years)	5,000		<b>Cost of goods sold</b>	<b>0</b>	<b>0</b>
Coffee maker (Lifetime: 3 years)	100,000		Coffee bean/powder (per cup)		0
Table & Chair (7 sets) (Lifetime: 5 years)	9,800		Condensed milk (per cup)		0
Cash register (Lifetime: 2 years)	10,000		Modified milk (per cup)		0
Shop decoration (Lifetime: 5 years)	60,000		Sugar (per cup)		0
Software license (Lifetime: 2 years)	1,200		Plastic cup + cap (per cup)		0
			Straw (per cup)		0
<b>C. Cost of coffee (per cup)</b>	<b>Unit (cup)</b>		Barista (1 person)		0
Coffee bean/powder (per cup)	15.5		<b>Gross profit</b>	<b>0</b>	<b>0</b>
Condensed milk (per cup)	1.9		<b>Operating expenses</b>	<b>0</b>	<b>0</b>
Modified milk (per cup)	1.9		Store rental		0
Sugar (per cup)	0.2		Electricity		0
Plastic cup + cap (per cup)	3		Water		0
Straw (per cup)	0.16		Internet		0
			Wages	0	0
<b>D. Human resources</b>	<b>Monthly</b>		Owner		0
Barista (1 person)	20,000		Waiter		0
Waiter (1 person)	15,000		Administrator		0
Administrator (1 person)	15,000		Marketing		0
Owner (1 person)	20,000		Administration		0
			<b>Earning before interest, tax, depreciation and amortization</b>	<b>0</b>	<b>0</b>
<b>E. Expenses</b>	<b>Monthly</b>		Depreciation		
Store rental	15,000		Amortization		
Electricity	5,000		<b>Earning before interest and tax (EBIT)</b>	<b>0</b>	<b>0</b>
Water	500		Interest expense	0	0
Internet	590		<b>Earning before tax (EBT)</b>	<b>0</b>	<b>0</b>
Wages	50,000		Tax	0	0
Owner	20,000		<b>Net profit</b>	<b>0</b>	<b>0</b>
Waiter	15,000				
Administrator	15,000		<b>Answer:</b>		
Marketing	5,000		(1) Price		
Administration	5,000		(2) Break even point (unit)	#DIV/0!	
			(3) Investment (Baht)	681,400.00	
<b>E. Financial capital structure</b>			(4) Return on investment (ROI)	0.00%	
Total investment	681,400				
Equity (%)	100%	681,400.00	<b>Break evenpoint calculation sheet</b>		
Debt (if any, interest rate at 7%) (%)	0%	0.00		<b>Total</b>	<b>Per unit</b>
Debt period	FALSE	Years	Total unit sold	0.00	#DIV/0!
Dividend payout policy (% of )			Sales (X unit)	0.00	#DIV/0!
			less: Variable costs	0.00	#DIV/0!
			Contribution margin	0.00	#DIV/0!
			Less: Fixed costs	0.00	#DIV/0!
			Net income	0.00	#DIV/0!
			Contribution margin ratio	#DIV/0!	
			Variable expense ratio	#DIV/0!	
			<b>Break even point</b>	<b>#DIV/0!</b>	//fixed costs/(sales price per unit - variable cost per unit)