## Business Plan

# Lucy's Quick Meals 

Healthy - Tasty - Delightful

## Lucy's Quick Meals

Healthy - Tasty - Delightful



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Year 1 4-Product|3-Year

## Lucy's Quick Meals

Healthy - Tasty - Delightful

2. Meal Type 2

Light Mean, with a drink

## 3. Meal Type 3

Normal Meal, with a drink
4. Meal Type 4

Large Meal, with a drink

|  | Ingredients |
| ---: | ---: |
| Drink | 400 |
|  | 50 |
| TOTAL COST | 0 |
| Batch Size | $1[10]$ |
| UNIT COST | 450 |
| Mark Up | $50.0 \%[14]$ |
| UNIT SELL PRICE | 675 |
| GROSS MARGIN | 225 |
| GROSS MARGIN \% | $33.3 \%$ |
| UNIT SELL PRICE (INPUT) | $\mathbf{0 [ 1 8 ]}$ |


| Year 1 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Meal Type 1 | 50 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 50 |
| Meal Type 2 | 50 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 50 |
| Meal Type 3 | 50 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 50 |
| Meal Type 4 | 50 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 50 |
| TOTAL MONTHLY UNITS | 200 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 200 |
| Revenue Forecast |  |  |  |  |  |  |  |  |  |  |  |  |
| Year 1 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| Meal Type 1 | 15,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 15,000 |
| Meal Type 2 | 18,750 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 37,500 | 18,750 |
| Meal Type 3 | 26,250 | 52,500 | 52,500 | 52,500 | 52,500 | 52,500 | 52,500 | 52,500 | 52,500 | 52,500 | 52,500 | 26,250 |
| Meal Type 4 | 33,750 | 67,500 | 67,500 | 67,500 | 67,500 | 67,500 | 67,500 | 67,500 | 67,500 | 67,500 | 67,500 | 33,750 |
| TOTAL MONTHLY REVENUE | 93,750 | 187,500 | 187,500 | 187,500 | 187,500 | 187,500 | 187,500 | 187,500 | 187,500 | 187,500 | 187,500 | 93,750 |
| Cumulative total revenue | 93,750 | 281,250 | 468,750 | 656,250 | 843,750 | 1,031,250 | 1,218,750 | 1,406,250 | 1,593,750 | 1,781,250 | 1,968,750 | 2,062,500 |
| Profit \& Loss |  |  |  |  |  |  |  |  |  |  |  |  |
| Year 1 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| REVENUE | 93,750 | 187,500 | 187,500 | 187,500 | 187,500 | 187,500 | 187,500 | 187,500 | 187,500 | 187,500 | 187,500 | 93,750 |
| TOTAL COST OF SALES | 62,500 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 62,500 |
| Meal Type 1 | 10,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 10,000 |
| Meal Type 2 | 12,500 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 12,500 |
| Meal Type 3 | 17,500 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 17,500 |
| Meal Type 4 | 22,500 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 22,500 |
| GROSS MARGIN | 31,250 | 62,500 | 62,500 | 62,500 | 62,500 | 62,500 | 62,500 | 62,500 | 62,500 | 62,500 | 62,500 | 31,250 |
| GROSS MARGIN \% | 33.3\% | 33.3\% | 33.3\% | 33.3\% | 33.3\% | 33.3\% | 33.3\% | 33.3\% | 33.3\% | 33.3\% | 33.3\% | 33.3\% |
| CUMULATIVE GROSS MARGIN | 31,250 | 93,750 | 156,250 | 218,750 | 281,250 | 343,750 | 406,250 | 468,750 | 531,250 | 593,750 | 656,250 | 687,500 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| TOTAL INDIRECT COSTS [19] | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| Salary (me) | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Repayment of loan for Kitchen | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
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| NET MARGIN | -23,750 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | -23,750 |
| NET MARGIN \% | -25.3\% | 4.0\% | 4.0\% | 4.0\% | 4.0\% | 4.0\% | 4.0\% | 4.0\% | 4.0\% | 4.0\% | 4.0\% | -25.3\% |
| Break-Even Analysis | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 |
| Sales Over/Under | -71,250 | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 | -71,250 |
| CUMULATIVE NET MARGIN | -23,750 | -16,250 | -8,750 | -1,250 | 6,250 | 13,750 | 21,250 | 28,750 | 36,250 | 43,750 | 51,250 | 27,500 |

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Year 2 4-Product 3 -Year
2. Meal Type 2
$\left.\begin{array}{l}\text { 1. Meal Type } 1 \\ \text { Y-o-Y Cost Increase \% } \\ \text { UNIT COST } \\ \text { Mark Up }\end{array}\right)$

| Y-o-Y Cost Increase \% | $\mathbf{5 . 0 \%}$ [21] |
| ---: | ---: |
| UNIT COST | $\mathbf{2 6 3}$ |
| Mark Up | $50.0 \%$ [25] |
| UNIT SELL PRICE | $\mathbf{3 9 4}$ |
| GROSS MARGIN | 131 |
| GROSS MARGIN \% | $33.3 \%$ |
| UNIT SELL PRICE (INPUT) | $\mathbf{0 [ 2 9 ]}$ |

3. Meal Type 3

| Y-o-Y Cost Increase \% | $\mathbf{5 . 0 \%}$ [22] |
| ---: | ---: |
| UNIT COST | 368 |
| Mark Up | $50.0 \%$ [26] |
| UNIT SELL PRICE | $\mathbf{5 5 1}$ |
| GROSS MARGIN | 184 |
| GROSS MARGIN \% | $33.3 \%$ |
| UNIT SELL PRICE (INPUT) | $\mathbf{0}$ [30] |

## 4. Meal Type 4

| Y-o-Y Cost Increase \% | 5.0\% [23] |
| ---: | ---: | ---: |
| UNIT COST | 473 |
| Mark Up | $50.0 \%$ [27] |
| UNIT SELL PRICE | 709 |
| GROSS MARGIN | 236 |
| GROSS MARGIN \% | $33.3 \%$ |
| UNIT SELL PRICE (INPUT) | $0[31]$ |

Sales Forecast

| Year 2 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Meal Type 1 | 75 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 75 |
| Meal Type 2 | 75 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 75 |
| Meal Type 3 | 75 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 75 |
| Meal Type 4 | 75 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 75 |
| TOTAL MONTHLY UNITS | 300 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 300 |

Revenue Forecast

| Year 2 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Meal Type 1 | 23,625 | 47,250 | 47,250 | 47,250 | 47,250 | 47,250 | 47,250 | 47,250 | 47,250 | 47,250 | 47,250 | 23,625 |
| Meal Type 2 | 29,531 | 59,063 | 59,063 | 59,063 | 59,063 | 59,063 | 59,063 | 59,063 | 59,063 | 59,063 | 59,063 | 29,531 |
| Meal Type 3 | 41,344 | 82,688 | 82,688 | 82,688 | 82,688 | 82,688 | 82,688 | 82,688 | 82,688 | 82,688 | 82,688 | 41,344 |
| Meal Type 4 | 53,156 | 106,313 | 106,313 | 106,313 | 106,313 | 106,313 | 106,313 | 106,313 | 106,313 | 106,313 | 106,313 | 53,156 |
| TOTAL MONTHLY REVENUE | 147,656 | 295,313 | 295,313 | 295,313 | 295,313 | 295,313 | 295,313 | 295,313 | 295,313 | 295,313 | 295,313 | 147,656 |
| CUMULATIVE TOTAL REVENUE | 147,656 | 442,969 | 738,281 | 1,033,594 | 1,328,906 | 1,624,219 | 1,919,531 | 2,214,844 | 2,510,156 | 2,805,469 | 3,100,781 | 3,248,438 |



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| NET MARGIN | -15,781 | 33,438 | 33,438 | 33,438 | 33,438 | 33,438 | 33,438 | 33,438 | 33,438 | 33,438 | 33,438 | -15,781 |
| NET MARGIN \% | -10.7\% | 11.3\% | 11.3\% | 11.3\% | 11.3\% | 11.3\% | 11.3\% | 11.3\% | 11.3\% | 11.3\% | 11.3\% | -10.7\% |
| Break-Even Analysis | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 |
| Sales Over/Under | -47,344 | 100,313 | 100,313 | 100,313 | 100,313 | 100,313 | 100,313 | 100,313 | 100,313 | 100,313 | 100,313 | -47,344 |
| CUMULATIVE NET MARGIN | 11,719 | 45,156 | 78,594 | 112,031 | 145,469 | 178,906 | 212,344 | 245,781 | 279,219 | 312,656 | 346,094 | 330,313 |
|  | m Year 1) |  |  |  |  |  |  |  |  |  |  |  |

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Year 3
4-Product | 3-Year

Lucy's Quick Meals
Healthy - Tasty - Delightful

## 3. Meal Type 3

| Y-o-Y Cost Increase \% | $\mathbf{5 . 0 \%}$ [35] |
| ---: | ---: |
| UNIT COST | 386 |
| Mark Up | $50.0 \%[39]$ |
| UNIT SELL PRICE | $\mathbf{5 7 9}$ |
| GROSS MARGIN | 193 |
| GROSS MARGIN \% | $33.3 \%$ |
| UNIT SELL PRICE (INPUT) | $\mathbf{0 [ 4 3 ]}$ |

## 4. Meal Type 4

| Y-o-Y Cost Increase \% | 5.0\% [36] |
| ---: | ---: | ---: |
| UNIT COST | 496 |
| Mark Up | $50.0 \%$ [40] |
| UNIT SELL PREE | 744 |
| GROSS MARGIN | 248 |
| GROSS MARGIN \% | $33.3 \%$ |
| UNIT SELL PRICE (INPUT) | $0[44]$ |

Sales Forecast

| Year 3 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| Meal Type 1 | 100 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 100 |
| Meal Type 2 | 100 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 100 |
| Meal Type 3 | 100 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 100 |
| Meal Type 4 | 100 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 100 |
| TOTAL MONTHLY UNITS | $\mathbf{4 0 0}$ | $\mathbf{8 0 0}$ | $\mathbf{8 0 0}$ | $\mathbf{8 0 0}$ | $\mathbf{8 0 0}$ | $\mathbf{8 0 0}$ | $\mathbf{8 0 0}$ | $\mathbf{8 0 0}$ | $\mathbf{8 0 0}$ | $\mathbf{8 0 0}$ | $\mathbf{8 0 0}$ | $\mathbf{4 0 0}$ |

Revenue Forecast

| Year 3 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Meal Type 1 | 33,075 | 66,150 | 66,150 | 66,150 | 66,150 | 66,150 | 66,150 | 66,150 | 66,150 | 66,150 | 66,150 | 33,075 |
| Meal Type 2 | 41,344 | 82,688 | 82,688 | 82,688 | 82,688 | 82,688 | 82,688 | 82,688 | 82,688 | 82,688 | 82,688 | 41,344 |
| Meal Type 3 | 57,881 | 115,763 | 115,763 | 115,763 | 115,763 | 115,763 | 115,763 | 115,763 | 115,763 | 115,763 | 115,763 | 57,881 |
| Meal Type 4 | 74,419 | 148,838 | 148,838 | 148,838 | 148,838 | 148,838 | 148,838 | 148,838 | 148,838 | 148,838 | 148,838 | 74,419 |
| TOTAL MONTHLY REVENUE | 206,719 | 413,438 | 413,438 | 413,438 | 413,438 | 413,438 | 413,438 | 413,438 | 413,438 | 413,438 | 413,438 | 206,719 |
| Cumulative total revenue | 206,719 | 620,156 | 1,033,594 | 1,447,031 | 1,860,469 | 2,273,906 | 2,687,344 | 3,100,781 | 3,514,219 | 3,927,656 | 4,341,094 | 4,547,813 |

Profit \& Loss


800 meals per month $=200$ meals per week $=40$ meals per day.
Mobile Kitchen loan is paid back by mid-Year 3.
January and December are budgeted at $50 \%$ of sales due to holiday season, so break-even sales are not achieved in January.

| Business Plan | (C) Copyright 2020 Afr |
| :---: | :---: |
| Notes 4-Product\|3-Year |  |
| Start Up Costs |  |
| Cooking Equipment | 225,000 |
| Various Cooking Utensils | 100,000 |
| Gas Stove | 125,000 |
|  | 0 |
|  | 0 |
|  | 0 |
| Mobile Kitchen | 750,000 |
| Manufacture Mobile Kitchen | 750,000 |
|  | 0 |
|  | 0 |
|  | 0 |
|  | 0 |

## Lucy's Quick Meals

Start Up Costs

Total Start Up Costs

| <enter Start Up cost type> | $\mathbf{0}$ |
| :--- | :--- |
|  | 0 |
|  | 0 |
|  | 0 |
|  | 0 |
|  | 0 |
| <enter Start Up cost type> | $\mathbf{0}$ |
|  | 0 |
|  | 0 |
|  | 0 |
|  | 0 |
|  | 0 |


| <enter Start Up cost type> | $\mathbf{0}$ |
| :--- | :--- |
|  | 0 |
|  | 0 |
|  | 0 |
|  | 0 |
|  | 0 |
| <enter Start Up cost type> | $\mathbf{0}$ |
|  | 0 |
|  | 0 |
|  | 0 |
|  | 0 |
|  | 0 |

SWOT Analysis [4*


Weaknesses [49]


## Graphical Outputs




[1] A Tag Line is a short, easily remembered phrase that a company uses in its advertisements, especially on television or the internet, so that people will recognise it or its products.

Writing a tagline is a good way to add character to your brand.
[2] A niche market is a segment of a larger market that can be defined by its own unique needs, preferences, or identity that makes it different from the market at large.
[3] Broadly describe the products or services your business offers.
[4] A buyer persona is a semi-fictional representation of your ideal customer based on market research and real data about your existing customers.

When creating your buyer persona(s), consider including customer demographics, behaviour patterns, motivations, and goals.
[5] Write down your TOP FOUR business objectives!
[6] USPs directly address a specific need experienced by a company's ideal customer. A great unique selling proposition, sometimes known as a value proposition, should also emphasise what individual quality separates a business from its competition.
[7] ONLY increase above 1 if the costs relate to a batch to produce a quantity of the same product. So, if you were making a batch of say 10 units, then add 10 to this field.
[8] ONLY increase above 1 if the costs relate to a batch to produce a quantity of the same product. So, if you were making a batch of say 10 units, then add 10 to this field.
[9] ONLY increase above 1 if the costs relate to a batch to produce a quantity of the same product. So, if you were making a batch of say 10 units, then add 10 to this field.
[10] ONLY increase above 1 if the costs relate to a batch to produce a quantity of the same product. So, if you were making a batch of say 10 units, then add 10 to this field.
[11] Apply a MARK UP \% to your product or service Unit Cost that will allow you to make enough profit to ensure that your business is sustainable.
[12] Apply a MARK UP \% to your product or service Unit Cost that will allow you to make enough profit to ensure that your business is sustainable.
[13] Apply a MARK UP \% to your product or service Unit Cost that will allow you to make enough profit to ensure that your business is sustainable.
[14] Apply a MARK UP \% to your product or service Unit Cost that will allow you to make enough profit to ensure that your business is sustainable.
[15] By inserting a Sell Price HERE you OVERRIDE the calculated Unit Sell Price (above)
[16] By inserting a Sell Price HERE you OVERRIDE the calculated Unit Sell Price (above)
[17] By inserting a Sell Price HERE you OVERRIDE the calculated Unit Sell Price (above)
[18] By inserting a Sell Price HERE you OVERRIDE the calculated Unit Sell Price (above)
[19] Accounting and Legal
Advertising
Subscriptions

Insurance
Office Supplies
Postage
Rent
Salaries and Wages
Payroll Expenses
Taxes and Licenses
Telephone
Travel
Utilities
Web Hosting and Domains
Maintenance and Repairs
Research and Development
Depreciation
Other
[20] Add the anticipated Year-on-Year increase to the costs to produce this product or deliver the service.
[21] Add the anticipated Year-on-Year increase to the costs to produce this product or deliver the service.
[22] Add the anticipated Year-on-Year increase to the costs to produce this product or deliver the service.
[23] Add the anticipated Year-on-Year increase to the costs to produce this product or deliver the service.
[24] Apply a MARK UP \% to your product or service Unit Cost that will allow you to make enough profit to ensure that your business is sustainable.
[25] Apply a MARK UP \% to your product or service Unit Cost that will allow you to make enough profit to ensure that your business is sustainable.
[26] Apply a MARK UP \% to your product or service Unit Cost that will allow you to make enough profit to ensure that your business is sustainable.
[27] Apply a MARK UP \% to your product or service Unit Cost that will allow you to make enough profit to ensure that your business is sustainable.
[28] By inserting a Sell Price HERE you OVERRIDE the calculated Unit Sell Price (above)
[29] By inserting a Sell Price HERE you OVERRIDE the calculated Unit Sell Price (above)
[30] By inserting a Sell Price HERE you OVERRIDE the calculated Unit Sell Price (above)
[31] By inserting a Sell Price HERE you OVERRIDE the calculated Unit Sell Price (above)
[32] Accounting and Legal
Advertising
Subscriptions
Insurance
Office Supplies
Postage
Rent
Salaries and Wages
Payroll Expenses
Taxes and Licenses
Telephone
Travel

Utilities
Web Hosting and Domains
Maintenance and Repairs
Research and Development
Depreciation
Other
[33] Add the anticipated Year-on-Year increase to the costs to produce this product or deliver the service.
[34] Add the anticipated Year-on-Year increase to the costs to produce this product or deliver the service.
[35] Add the anticipated Year-on-Year increase to the costs to produce this product or deliver the service.
[36] Add the anticipated Year-on-Year increase to the costs to produce this product or deliver the service.
[37] Apply a MARK UP \% to your product or service Unit Cost that will allow you to make enough profit to ensure that your business is sustainable.
[38] Apply a MARK UP \% to your product or service Unit Cost that will allow you to make enough profit to ensure that your business is sustainable.
[39] Apply a MARK UP \% to your product or service Unit Cost that will allow you to make enough profit to ensure that your business is sustainable.
[40] Apply a MARK UP \% to your product or service Unit Cost that will allow you to make enough profit to ensure that your business is sustainable.
[41] By inserting a Sell Price HERE you OVERRIDE the calculated Unit Sell Price (above)
[42] By inserting a Sell Price HERE you OVERRIDE the calculated Unit Sell Price (above)
[43] By inserting a Sell Price HERE you OVERRIDE the calculated Unit Sell Price (above)
[44] By inserting a Sell Price HERE you OVERRIDE the calculated Unit Sell Price (above)
[45] Accounting and Legal
Advertising
Subscriptions
Insurance
Office Supplies
Postage
Rent
Salaries and Wages
Payroll Expenses
Taxes and Licenses
Telephone
Travel
Utilities
Web Hosting and Domains
Maintenance and Repairs
Research and Development
Depreciation
Other
[46] Start-Up Costs - Include Start-Up Costs, which will reflect in the first month of business. These start-up costs should include these categories:
> Buildings \& Real Estate (Purchase, Construction, Remodelling, Other)
> Leasehold Improvements (Remodelling/Changes to Property)
> Capital Equipment (Furniture, Equipment, Fixtures, Machinery, Other)
> Location \& Admin Expenses (Rent \& Related Costs, Utility Deposits, Legal \& Accounting Fees, Prepaid Insurance, Pre-Start Salaries, Other)
> Advertising \& Promotional (Advertising, Signage, Printing, Travel \& Entertainment, Other)
[47] SWOT Analysis is a strategic planning method used to evaluate the Strengths, Weaknesses, Opportunities, and Threats involved in a project or in a business venture. It involves specifying the objective of the business venture or project and identifying the internal and external factors that are favourable and unfavourable to achieve that objective.

Strengths: attributes of the company that are helpful to achieving the objective(s)
Weaknesses: attributes of the company that are harmful to achieving the objective(s)
Opportunities: external conditions that are helpful to achieving the objective(s)
Threats: external conditions which could do damage to the objective(s)
Identification of SWOTs are essential because subsequent steps in the process of planning for achievement of the selected objective may be derived from the SWOTs.
[48] Strengths are attributes of the company that are helpful to achieving the objective(s)
[49] Weaknesses are attributes of the company that are harmful to achieving the objective(s)
[50] Opportunities are external conditions that are helpful to achieving the objective(s)
[51] Threats are external conditions which could do damage to the objective(s)
[52] Explain the actions you will take to:

1. Capitalise on Strengths
2. Counter Weaknesses
3. Capitalise on Opportunities
4. Counter Threats

[^0]:    A loan of 750,000 was taken for the manufacture of the Mobile Kitchen. This amount is paid back at 25,000 per month.

[^1]:    400 meals per month $=100$ meals per week $=20$ meals per day.
    January and December are budgeted at $50 \%$ of sales due to holiday season, so break-even sales are not achieved in these months.

[^2]:    600 meals per month $=150$ meals per week $=30$ meals per day.
    January and December are budgeted at $50 \%$ of sales due to holiday season, so break-even sales are not achieved in these months.

