

An 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:

Fixed costs:

- **Rent and utilities:** 18,000 CZK
- **Equipment depreciation:** 5,000 CZK
- **Labor costs:** 60,000 CZK
- **Taxes:** 20,280 CZK

Variable costs:

- **Inventory costs** (coffee, alcohol, non-alcoholic beverages, snacks): 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 a catchment analysis:

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

Questions:

1. **What will be the total monthly profit (30 days) based on the current financial plan?**
2. **How many customers must visit the café 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 needs at least 2 additional part-time workers. This will increase monthly labor costs by 20,000 CZK. **How will the monthly profit (VH) change in this case?**

The entrepreneur has decided to fulfill her dream and has indeed opened the café based on the previous example. After the first 3 months of operation, she revisited the financial 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 and utilities:** 55,685 CZK
- **Equipment depreciation:** 15,000 CZK
- **Labor costs:** 180,000 CZK
- **Taxes:** 60,840 CZK
- **Inventory consumption:** 63,700 CZK

Actual Revenue:

- **Average revenue per customer:** 100 CZK/customer
- **Daily foot traffic:** 35 customers/day

Calculate the Gross Profit (VH) and evaluate the entrepreneur's performance after the first 3 months.