

Blue Water LLC

CASH FLOW Break-Even Worksheet

Fixed Costs		Annual	Monthly
Total Management Salaries		\$ 200,000	\$ 16,667
Minimum Hourly Labor	70%	\$ 269,018	\$ 22,418
Employee Benefits		\$ 114,250	\$ 9,521
Direct Operating Expenses		\$ 78,600	\$ 6,550
Music & Entertainment -		\$ 3,000	\$ 250
Marketing -		\$ 39,000	\$ 3,250
Utilities -		\$ 51,000	\$ 4,250
General & Administrative -		\$ 72,600	\$ 6,050
Repairs & Maintenance		\$ 21,600	\$ 1,800
Occupancy Costs:		\$ 169,200	\$ 14,100
Interest		\$ 52,547	\$ 4,379
Misc Other Expense		\$ 2,400	\$ 200
Loan Principal Payments		\$ 46,117	\$ 3,843
		\$ 1,119,333	\$ 93,278

Variable Costs	% of Sales	\$
Cost of Sales	30.8%	\$ 47,958
Hourly Labor	5.1%	\$ 7,942
Employee Benefits	0.8%	\$ 1,294
Credit Card Expense	2.0%	\$ 3,034
Paper Supplies	1.1%	\$ 1,763
	39.8%	\$ 61,991

	Annual	Monthly
Percentage Rent	\$ 3,648	\$ 304

	Annual	Monthly	Weekly
Break-even Sales	\$ 1,866,872	\$ 155,573	\$ 35,901

	Annual	Monthly	Weekly
Sales Break-Down:			
Food	\$ 1,410,558	\$ 117,547	\$ 27,126
Liquor	\$ 80,899	\$ 6,742	\$ 1,556
Beer	\$ 105,785	\$ 8,815	\$ 2,034
Wine	\$ 269,630	\$ 22,469	\$ 5,185
Total	\$ 1,866,872	\$ 155,573	\$ 35,901