



Übungsbeispiele

Break Even Kahlenberg Restaurant – Question (teilweise unkenntlich Ø)

Kahlenberg Restaurant offers a breakfast-buffet for students in their restaurant located close to a university. Such a breakfast includes hot and cold drinks and different types of food. On average one person consumes food and drinks costing € Ø for ingredients. The fixed costs per day including payroll for the waiters are €700.00.

Kahlenberg Restaurant sells the breakfast-buffet for €6.50 per person (excluding taxes).

- a) How many persons have to be served per day to make this business a profitable one?
- b) What is Kahlenberg Restaurant's contribution margin %
- c) What is Kahlenberg Restaurant's margin of safety if the expected number of guests served per day is 250?