Previous Year Version: 2014

FOOD & BEVERAGE FORECAST STATEMENT 0

OOD & BEVERAGE FORECAST STATEMENT

URRENT MONTH January 2015

bteilung

015

orecast / Local Currency

		2015	2015	2015 -- 2015	2014	20
		BASIC TOTAL				
		CURRENT MONTH January 2015				
		ACC	ACT	%	BUD FINAL	%	ACT vs BUD	VAR %	PY	%	A
ATIOS#		2015	2015	2015 -- 2015	2014	20
8	REVENUE										
19	Food Revenue Breakfast	0	0	0	0	0	#DIV/0!
20	Food Revenue Lunch	0	0	0	0	0	#DIV/0!
21	Food Revenue Dinner	0	0	0	0	0	#DIV/0!
22	Food Revenue Night	0	0	0	0	0	#DIV/0!
23	Food Revenue Other	0	0	0	0	0	#DIV/0!
24	Food Rebates	0	0	0	0	0	#DIV/0!
25	**Total Food Revenue**	**0**	**0**	**0**	**0**	**0**	**#DIV/0!**
26	Beverage Revenue Breakfast	0	0	0	0	0	#DIV/0!
27	Beverage Revenue Lunch	0	0	0	0	0	#DIV/0!

OD & BEVERAGE FORECAST STATEMENT

RENT MONTH January 2015

eilung

5

ecast / Local Currency

DESCRIPTION	-- ACC	2014 ACT	-- %	2015 BUD Final	-- %	2015 BUD vs 2014 ACT	BvA %	YEAR TO END 2015 FC	%	2015 FC vs 2015 AC
ENUE										
d Revenue Breakfast	0	0	#DIV/0!	0	#DIV/0!	0		0		
d Revenue Lunch	0	0	#DIV/0!	0	#DIV/0!	0		0		
d Revenue Dinner	0	0	#DIV/0!	0	#DIV/0!	0		0		
d Revenue Night	0	0	#DIV/0!	0	#DIV/0!	0		0		
d Revenue Other	0	0	#DIV/0!	0	#DIV/0!	0		0		
d Rebates	0	0	#DIV/0!	0	#DIV/0!	0		0		
al Food Revenue	**0**	**0**	**#####**	**0**	**#DIV/0!**	**0**		**0**		
erage Revenue Breakfast	0	0	#DIV/0!	0	#DIV/0!	0		0		
erage Revenue Lunch	0	0	#DIV/0!	0	#DIV/0!	0		0		
erage Revenue Dinner	0	0	#DIV/0!	0	#DIV/0!	0		0		
erage Revenue Night	0	0	#DIV/0!	0	#DIV/0!	0		0		
erage Revenue Other	0	0	#DIV/0!	0	#DIV/0!	0		0		
erage Rebates	0	0	#DIV/0!	0	#DIV/0!	0		0		
al Beverage Revenue	**0**	**0**	**#####**	**0**	**#DIV/0!**	**0**		**0**		
et Food Revenue	0	0	#DIV/0!	0	#DIV/0!	0		0		
et Beverage Revenue	0	0	#DIV/0!	0	#DIV/0!	0		0		
oom Dining Food Revenue	0	0	#DIV/0!	0	#DIV/0!	0		0		
oom Dining Beverage Revenue	0	0	#DIV/0!	0	#DIV/0!	0		0		
quet Food Revenue	0	0	#DIV/0!	0	#DIV/0!	0		0		
quet Beverage Revenue	0	0	#DIV/0!	0	#DIV/0!	0		0		
i Bar Food Revenue	0	0	#DIV/0!	0	#DIV/0!	0		0		
i Bar Beverage Revenue	0	0	#DIV/0!	0	#DIV/0!	0		0		

ECAST STATEMENT

ST STATEMENT

	May				Jun				Jul				
	2014 ACT	2015 BUD	2015 FC	2015 ACT	2014 ACT	2015 BUD	2015 FC	2015 ACT	2014 ACT	2015 BUD	2015 FC	2015 ACT	2014 ACT
	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	
	0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	
	0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	
enue	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	
e	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	
e	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	

63	**Cost of Beverage Sales**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
64	Cost of Other Revenue F&B	0	0	0	0	0	0	0	
65	Cost of Tobacco	0	0	0	0	0	0	0	
66	Other Banqueting Cost	0	0	0	0	0	0	0	
67	**Total Cost of Other Revenue F&B**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
68	Spoilage Food	0	0	0	0	0	0	0	
69	Spoilage Beverage	0	0	0	0	0	0	0	
70	**Total Spoilage F&B**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
71	**Total Cost of F&B Sales**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
72	Total Cost of non Revenue F&B	0	0	0	0	0	0	0	
73	**TOTAL COST OF SALES**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
74		0	0	0	0	0	0	0	
75	**GROSS PROFIT (LOSS)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
76		0	0	0	0	0	0	0	
77	**EXPENSES**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
78		0	0	0	0	0	0	0	
79	**PAYROLL & RELATED EXPENSES**	0	0	0	0	0	0	0	
80	Gross Salaries	0	0	0	0	0	0	0	
81	Vacation Accrual	0	0	0	0	0	0	0	
82	Leased Labor	0	0	0	0	0	0	0	
83	Service Charge - Employee Share	0	0	0	0	0	0	0	
84	**Salaries & Wages**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
85	Incentive Pay	0	0	0	0	0	0	0	
86	Bonus	0	0	0	0	0	0	0	
87	**Bonuses & Incentives**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
88	**Total Salaries, Wages, & Bonuses**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
89	Vacation Pay	0	0	0	0	0	0	0	
90	Overtime	0	0	0	0	0	0	0	
91	Sick Pay	0	0	0	0	0	0	0	
92	Severance Pay	0	0	0	0	0	0	0	
93	Taskforce Charges	0	0	0	0	0	0	0	
94	Other Payroll	0	0	0	0	0	0	0	
95	**Supplemental Pay**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
96	Payroll Taxes	0	0	0	0	0	0	0	

115	**OTHER EXPENSES**	0	0	0	0	0	0	0
116	Banquet Expenses	0	0	0	0	0	0	0
117	Bar Supplies	0	0	0	0	0	0	0
118	Chargeout from Laundry	0	0	0	0	0	0	0
119	China	0	0	0	0	0	0	0
120	Cleaning Supplies	0	0	0	0	0	0	0
121	Complimentary F&B	0	0	0	0	0	0	0
122	Complimentary Guests	0	0	0	0	0	0	0
123	Complimentary Services & Gifts	0	0	0	0	0	0	0
124	Contract Cleaning Offices	0	0	0	0	0	0	0
125	Contract Cleaning Public Areas	0	0	0	0	0	0	0
126	Contract Cleaning Rooms	0	0	0	0	0	0	0
127	Contract Cleaning Windows	0	0	0	0	0	0	0
128	Contract Security Services	0	0	0	0	0	0	0
129	Contract Services - Other	0	0	0	0	0	0	0
130	Corporate Office Reimbursables	0	0	0	0	0	0	0
131	Decorations	0	0	0	0	0	0	0
132	Dishwashing Supplies	0	0	0	0	0	0	0
133	Dues & Subscriptions	0	0	0	0	0	0	0
134	Entertainment External	0	0	0	0	0	0	0
135	Entertainment Internal	0	0	0	0	0	0	0
136	Equipment Rental	0	0	0	0	0	0	0
137	External Laundry & Dry Cleaning	0	0	0	0	0	0	0
138	Flatware	0	0	0	0	0	0	0
139	Gifts & Giveaways	0	0	0	0	0	0	0
140	Glassware	0	0	0	0	0	0	0
141	Ice	0	0	0	0	0	0	0
142	Kitchen Fuel	0	0	0	0	0	0	0
143	Laundry & Dry Cleaning	0	0	0	0	0	0	0
144	Laundry Linen	0	0	0	0	0	0	0
145	Licences & Permits	0	0	0	0	0	0	0
146	Linen	0	0	0	0	0	0	0
147	Management Fees	0	0	0	0	0	0	0

174	10	0	0	0	0	0	0	0	0	0	0	
175	**TOTAL OTHER EXPENSES (Total)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
176	**TOTAL OTHER EXPENSES w/o Department**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
177		-	-	-	-	-	-	-	-	-	-	-
178	**TOTAL EXPENSES**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
179		0	0	0	0	0	0	0	0	0	0	0
180	**DEPARTMENTAL INCOME (LOSS)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
181												
182	**STATISTICS**											
183	Guests Breakfast Covers	0	0	0	0	0	0	0	0	0	0	
184	Guests Lunch Covers	0	0	0	0	0	0	0	0	0	0	
185	Guests Dinner Covers	0	0	0	0	0	0	0	0	0	0	
186	Guests Night Covers	0	0	0	0	0	0	0	0	0	0	
187	Guests Other Covers	0	0	0	0	0	0	0	0	0	0	
188	**Total F&B Guests**	0	0	0	0	0	0	0	0	0	0	
189		0	0	0	0	0	0	0	0	0	0	
190	Average Check Breakfast											
191	Average Check Lunch											
192	Average Check Dinner											
193	Average Check Night											
194	Average Check Other											
195	**Total F&B Average Check**											
196		0	0	0	0	0	0	0	0	0	0	
197	Other Expenses per Cover											
198	**Total Expenses per Cover**	0	0	0	0	0	0	0	0	0	0	
199		0	0	0	0	0	0	0	0	0	0	
200	FTE (Full Time)	0	0	0	0	0	0	0	0	0	0	
201	FTE (Leased)	0	0	0	0	0	0	0	0	0	0	
202	FTE (Trainees)	0	0	0	0	0	0	0	0	0	0	
203	**Total FTEs**	0	0	0	0	0	0	0	0	0	0	
204	0	0	0	0	0	0	0	0	0	0	0	
205	0	0	0	0	0	0	0	0	0	0	0	
206	0	0	0	0	0	0	0	0	0	0	0	
207	**0**	0	0	0	0	0	0	0	0	0	0	

221		2014	2015	2015	2015	2014	2015	2015	2015	2014	2015	
222		ACT	BUD	FC	ACT	ACT	BUD	FC	ACT	ACT	BUD	
223	**Ratios**	0	0	0	0	0	0	0	0	0	0	0
224	Gross Margin	0	0	0	0	0	0	0	0	0	0	
225	Net Margin	0	0	0	0	0	0	0	0	0	0	
226	Quick Ratio	0	0	0	0	0	0	0	0	0	0	
227	Days in ageing	0	0	0	0	0	0	0	0	0	0	
228	---	0	0	0	0	0	0	0	0	0	0	
229	**COSTS SHARE DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0
230	Food cost	0	0	0	0	0	0	0	0	0	0	
231	Food GP%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
232	Beverage cost	0	0	0	0	0	0	0	0	0	0	
233	Beverage GP%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
234	Labour cost	0	0	0	0	0	0	0	0	0	0	
235	Labour cost %	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#!
236	Other cost	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
237	Other cost %											
238	---	0	0	0	0	0	0	0	0	0	0	
239	**AVERAGE SALE PER COVER**	0	0	0	0	0	0	0	0	0	0	0
240	Beverage											
241	Dinner (Lunch & Dinner)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#!
242	Breakfast	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#!
243	---	0	0	0	0	0	0	0	0	0	0	
244	---	0	0	0	0	0	0	0	0	0	0	
245	**NET PROFIT**	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
246	Net Profit	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
247	Net Profit %	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#!
248	Net Profit Per Cover	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
249	---	0	0	0	0	0	0	0	0	0	0	
250	---	0	0	0	0	0	0	0	0	0	0	
251	**SHAREHOLDER SCORES**	0	0	0	0	0	0	0	0	0	0	0

52	**MONTHLY COMMENTARY**	0	0	0	0	0	0	0	0	0	0	0
53	---	0	0	0	0	0	0	0	0	0	0	
54	Beverage margin variance	0	0	0	0	0	0	0	0	0	0	
55	Beverage margin yield %	0	0	0	0	0	0	0	0	0	0	
56	Food and Beverage risk rating	0	0	0	0	0	0	0	0	0	0	
57	Quality Audit program score %	0	0	0	0	0	0	0	0	0	0	
58	Customer QA program score %	0	0	0	0	0	0	0	0	0	0	
59	---	0	0	0	0	0	0	0	0	0	0	
70	---	0	0	0	0	0	0	0	0	0	0	
71	---	0	0	0	0	0	0	0	0	0	0	
72	---	0	0	0	0	0	0	0	0	0	0	
73	---	0	0	0	0	0	0	0	0	0	0	0
74	---	0	0	0	0	0	0	0	0	0	0	
75	---	MAI2014	MAI2015	MAI2015	MAI2015	JUNI2014	JUNI2015	JUNI2015	JUNI2015	JULI2014	JULI2015	JULI201
76	**Betriebsstatistik**	0	0	0	0	0	0	0	0	0	0	
77	Kapazität (Sitzplätze)	0	0	0	0	0	0	0	0	0	0	
78	Zeitperiode (Monat/Betriebstage)	31	31	31	31	30	30	30	30	31	31	
79	Sitzplatztage	0	0	0	0	0	0	0	0	0	0	
80	Öffnungszeiten in Stunden	0	0	0	0	0	0	0	0	0	0	
81	Verfügbare Sitzplatzstunden	0	0	0	0	0	0	0	0	0	0	
82	0	0	0	0	0	0	0	0	0	0	0	
83	Anzahl der Gäste	0	0	0	0	0	0	0	0	0	0	
84	Anzahl der Arbeitsstunden	0	0	0	0	0	0	0	0	0	0	
85	0	0	0	0	0	0	0	0	0	0	0	
86	**Erlöse F&B (UMSATZ)**	0	0	0	0	0	0	0	0	0	0	
87	Food (Speisen)	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
88	Beverage (Getränke)	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
89	**Gesamt F&B Erlöse**	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
90	0	0	0	0	0	0	0	0	0	0	0	
91	**Wareneinsatz**	0	0	0	0	0	0	0	0	0	0	
92	Food (Speisen)	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
93	Beverage (Getränke)	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
94	Gesamt Wareneinsatz	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
95	0	0	0	0	0	0	0	0	0	0	0	
96	Personalkosten (gesamt)	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	

0	0	0	0	0	0	0	0	0	0	0	
Erlöse F&B (UMSATZ)	0	0	0	0	0	0	0	0	0	0	
Food (Speisen)	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
Beverage (Getränke)	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
Gesamt F&B Erlöse	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
0	0	0	0	0	0	0	0	0	0	0	
Wareneinsatz	0	0	0	0	0	0	0	0	0	0	
Food (Speisen)	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
Beverage (Getränke)	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
Gesamt Wareneinsatz	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
0	0	0	0	0	0	0	0	0	0	0	
Personalkosten (gesamt)	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
Sonstige direkte Kosten	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
0	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
Deckungsbeitrag (gesamt)	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
(BRUTTOGEWINN)	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	
Kapazitätsproduktivitäten	0	0	0	0	0	0	0	0	0	0	
Sitzplatzumschlag	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#D
F&B Umsatz pro Betriebstag	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
F&B Umsatz pro Sitzplatztag	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#D
SOLL (möglicher) F&B Umsatz pro-	0	0	0	0	0	0	0	0	0	0	
Sitzplatzstunde (Zielsetzung)	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
IST F&B UMSATZ pro Sitzplatzstunde	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#D
0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	
YIELD (Umsatz Food & Beverage in %)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#D
Food Umsatz pro Gast	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#D
Beverage Umsatz pro Gast	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#D
F&B Umsatz pro Gast	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#D
UMSATZ Relation Beverage zu Food in %	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#D
Fixkosten (ohne Personal) pro-	0	0	0	0	0	0	0	0	0	0	
Betriebstag (Öffnungstage)	0	0	0	0	0	0	0	0	0	0	
Deckungsbeitrag pro Betriebstag	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	
Deckungsbeitrag pro Gast	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#D

ıst / Local Currency

		May				Jun				Jul	
		2014 ACT	2015 BUD	2015 FC	2015 ACT	2014 ACT	2015 BUD	2015 FC	2015 ACT	2014 ACT	201 BUD
Sit											
321	TEILKOSTENPRODUKTIVITÄT	0	0	0	0	0	0	0	0	0	
322	Wareneinsatz Food in %	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/
323	Wareneinsatz Beverage in %	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/
324	Sonstige direkte Kosten in %	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/
325	Wareneisatz Food pro Gast	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/
326	Wareneinsatz Beverage pro Gast	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/
327	Sonstige direkte Kosten pro Gast	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/
328	0	0	0	0	0	0	0	0	0	0	
329	ARBEITSPRODUKTIVITÄT	0	0	0	0	0	0	0	0	0	
330	Personalkosten in %	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/
331	Personalkosten pro Gast	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/
332	Anzahl der Gäste pro Arbeitstunde	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/
333	Personalkosten pro Arbeitstunde	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/
334	F&B Umsatz pro Arbeitsstunde	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/
335	0	0	0	0	0	0	0	0	0	0	
336	GESAMTPRODUKTIVITÄT	0	0	0	0	0	0	0	0	0	
337	INDEX Food & Beverage	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/
338	**Gesamtproduktivität**	0	0	0	0	0	0	0	0	0	
339	0	0	0	0	0	0	0	0	0	0	
340	**Beschäftigungsgrad F&B**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/**
341	0	0	0	0	0	0	0	0	0	0	
342	0	0	0	0	0	0	0	0	0	0	
343	-END- CALCULATION	0	0	0	0	0	0	0	0	0	