



INGRESOS

PRODUCTO

PROCESS

INCOME (€)

Milk

$$1,49\text{€} \times 25[\text{corporate tax}] / 100 = 0,37\text{€}$$
$$1,49 - 0,37 - 0,31 = 0,81\text{€}$$

0,81

Yogurt

$$3,49 \times 25 / 100 = 0,873\text{€}$$
$$3,49 - 0,873 - 0,35 = 2,27\text{€}$$

2,27

BREAK EVEN POINT

MILK

YOGURT

17 835

50% of participation in our source of
income

6 364

50% of participation in our
source of income



PRIMER AÑO

Number of bottles of milk per month	17 835 bottles to be in positive
Number of bottle of yogurts per month	6 364 yogurts to be in positive
Total Income per month	28 893€
Total revenue	0€

SEGUNDO AÑO

Number of bottles of milk per month	19 618 [+10%]
Number of bottle of yogurts per month	7 000 [+10%]
Total Income per month	31 782€
Total revenue	2 890€



TERCERO AÑO

Number of bottles of milk per month	22 560 [+15%]
Number of bottle of yogurts per month	8 050 [+15%]
Total Income per month	36 547€
Total revenue	7 654€

QUARTO AÑO

Number of bottles of milk per month	36 999 [rate of success +1,64]
Number of bottle of yogurts per month	13 202 [rate of success +1,64]
Total Income per month	59 937€
Total revenue	31 045€