

# **Industrial Engineering Approach to Restructuring of a Business**

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**Submitted in partial fulfilment of the requirements for  
the degree of**

**BACHELORS OF INDUSTRIAL ENGINEERING**

**in the**

**FACULTY OF ENGINEERING, BUILT ENVIRONMENT AND INFORMATION  
TECHNOLOGY**

**UNIVERSITY OF  
PRETORIA**

**October 2009**



# Golf & Estate Management & Consulting (Pty) Ltd. (GEMC)



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21 October 2009

FINAL DRAFT



## Executive Summary

Golf in SA and in the world has grown into one of the largest industries over the last few years. Based on the “Economic Impact Study of Golf in South Africa” (2008) by IFM Sports Marketing Surveys it can be seen that there are two prominent parts in the industry: Core (Excising Facilities, New Developments, Golf Equipment, Golf Events and Advertising & Media) and Enabled (Golf tour operators and Golf estate Property). The estimate of the total investment in the two segments is approximately R29.2 billion with core contributing R12.9 and enabled R16.2 billion.

Industrial and Systems Engineering provides many techniques that can be used in consultation projects on Golf Estates and Courses.

Golf & Estate Management & Consulting (Pty) Ltd. (GEMC) have consulted with an Estate and have taken over all operational procedures. The aim is to restructure the business and to turn the organization into a profitable business at a sustainable level.

This report is based on a Literature Review, and applicable methods, tools and techniques to generate a final solution/design. The Literature Review segments are discussed in more detail as follows:

- Project Management
- Feasibility Analyses
- Arena Simulation Modelling
- Financial Management (Break Even Analysis & CVP Graph)
- Sensitivity Analyses
- Quality Management

Seen holistically the business needs to address all aspects of operations.

The setting up of new departments with an Organizational Structure became the initial step in solving the problem as seen in Appendix 1. Thereafter all other aspects are addressed accordingly in the design/solution phase of this report.



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## 1. Introduction & Background

Industrial and Systems Engineering provides a range of techniques for planning & implementing the restructuring of a business. This creates many opportunities in the field of consulting.

One of these areas is the Golf Industry which has grown into one of the world's largest undertakings and is expanding in many ways. This includes Resorts, Estates, Academies and a new way of living. Some of such facilities are co-owned or managed by a board of members which do not always have the knowledge, experience or time to manage such businesses as efficiently as necessary.

Consultation is taking place at a Golf Estate which wishes to be kept anonymous. The Golf Estate is a residential golf estate near Pretoria which offers the discerning investor the superb combination of a relaxed secure lifestyle and a top-class 18 hole championship golf course which opened in Feb 2005. The Estate currently has 800 freehold Residential full-title-stands, 7 Residential 2 (cluster and sectional title) sites comprising 400 to 500 Erve with a magnificent setting overlooking the golf course and mountains. A stylish gatehouse entrance and clubhouse facilities are available for homeowners and visitors alike. Other facilities include a Health Spa and Guest House for overnight accommodation which also forms part of the management responsibilities.

Golf & Estate Management & Consulting (Pty) Ltd (GEMC) has consulted with the developer (owner) and has an agreement to take over all management from the 1<sup>st</sup> of April 2009.



## 2. Problem Statement

The Estate is fully developed in respect of all facilities and with approximately 1000 houses built. The facilities include a state of the art Clubhouse, Spa and Guest House and Golf Course.

The developers of the estate are foreign and have an offshore cultural and business background. Consequently the relationship between the Home Owners Associations (HOA) and developers is in a state of chaos. This leads to the fact that there is almost no agreement between the developers and HOA as demonstrated by the fact that there are only 250 home owner members at the country club out of almost 4000 residents living on the estate.

The feature of non agreement has led residents to not support facilities of the estate resulting in the country club not making a profit.

The developers own other companies in the leisure industry and are engaged in international travel, making them totally unavailable for most of the time. The Estate however needs a committed top management available at all times. The developers therefore decided to outsource some of the business activities which include:

- The Sensuhi Spa
- The Residential Golf Academy
- The Food and Beverage
- Function Venues
- Guest House

All the outsourcings, if manage correctly, can be profitable at a sustainable level.

GEMC have proposed controlling of all outsourced activities which will lead to the creation of new departments. Such new departments need a new reporting system to be implemented. The current financial manager is part of the larger company profile which makes control and decision making difficult. The need is to have a financial manager on the Estate available to top management.



The Estate has no sit-down restaurant (Fine Dining) available and homeowners & visitors alike have many complaints concerning this matter. Feasibility studies need to be done and put into place to convert one of the function venues into a restaurant.

With the feasibility studies on the restaurant it can be of importance to simulate the operations to have a more detailed discussion with the developers. This will ensure all "gray" areas are clearly defined. All the country club operations need to be simulated to ensure all operations are done in the correct fashion.

Management have currently no indicators that are needed to make informative decisions. The need exist to assist them with sensitivity analysis, break even analysis and Cost-Volume-Profit analysis. These are all tools and techniques to gain more knowledge of how the different segments in the business are performing.

Marketing of the Estate is haphazard and target marketing efforts are not launched by the management team. The location makes this Estate a great venue for functions, weddings and golf days.

No customer survey report is generated which can help management in improving aspects that need attention.





### 3. Project Aim

The aim of the consultation project is to take over all operational management procedures and to restructure the entire business to improve efficiency and effectiveness as a whole. The existing outsourced activities need to revert to in-house and so manage to become a profitable part at a sustainable level.

This aims to improve customer service and daily operations through an improved reporting system set up for the new departments and managers. There must be sensitivity analysis performed for management.

An improved marketing management effort provided by GEMC which will increase the business volume.

Improved management procedures to establish cost of sales and estimate a break-even point for each department.

The overall aim of the consulting tasks overall aim is to turn the business into a profitable organization at a sustainable level.



## 4. Project Scope

Restructuring the business addresses all aspects of the operational procedures from Human Resources Management to Golf Course Management. This includes all new departments and managers.

Another aspect is to assist the developers in regaining control of outsourced sectors of the company like the Academy and Food & Beverage. All these areas can generate more revenue monthly and in so doing contributing to meeting operating costs.

A further feature is to revise the agreement with the home owners association (HOA) and thus build a new and improved understanding relationship with all members. This means gaining more home owner members for the country club and residents to support facilities on the estate.

The vacant staff positions on the estate need to be filled with competent personnel to assist management in turning the business around.

The involvement of the consulting firm will however be limited in that they will not deal with staff related problem issues. This supports the reason for the establishment of a reporting system and matrix hierarchy.



## 5. Literature Review

The scope of the consultation project is a total overview of the company. The all encompassing nature of the project will introduce more than one field of study which will include:

- Project Management,
- Feasibility Analyses,
- Arena Simulation Modelling,
- Financial Management (Break Even Analysis & CVP Graph),
- Sensitivity Analyses, and
- Quality Management

Each of these areas will now be discussed in the context of appropriate methods, tools and techniques.

## A. Project Management

GEMC have taken over all operational procedures from the 1<sup>st</sup> of April 2009. As previously discussed it includes all aspects of the business. The nature of the consultation project is first to restructure the business and thereafter to manage the business at a profitable and sustainable level.

This is a typical Project with a life cycle which delivers a newly restructured business. Project Management methods, tools and techniques need to be applied to successfully complete this project.

A typical Project Life Cycle is shown in Figure 1

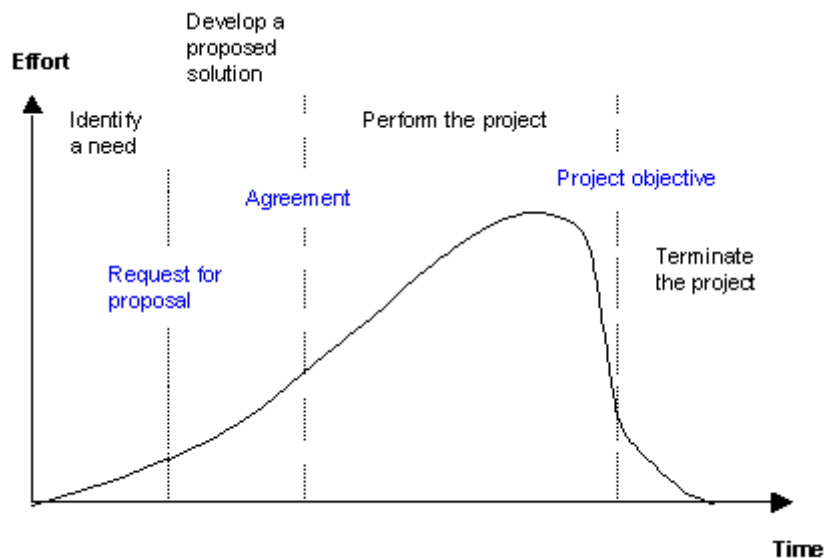


Fig. 1 Features of a Project Life Cycle

- The *First phase* involves the identification of a need, problem, or opportunity and can result in the customer requesting proposals for individuals, a project team, or organisations (contractors) to address the identified need or to solve the problem.

In the project at hand the consultation firm identified the need through different channels. The company was encountering the problem of being fully developed but were still not breaking even on a monthly basis. After a brief meeting a **Request for Proposal (RFP)** was received which lead to a presentation to the developers.



- The *second phase* of the project life cycle was the development of a proposed solution to the problem.

After the RFP was received the management team of GEMC held a brainstorming meeting to propose a solution to the problem at hand. This was presented to developers and accepted with a contractual agreement.

- The *third phase* of the project life cycle the implementation of the proposed solution.

This phase is the current stage of the project for which the relevant literature is reviewed. This includes the project management.

- The *final phase* of the project life cycle is ending the project.

The project life cycle is shown in greater detail in Figure 2:

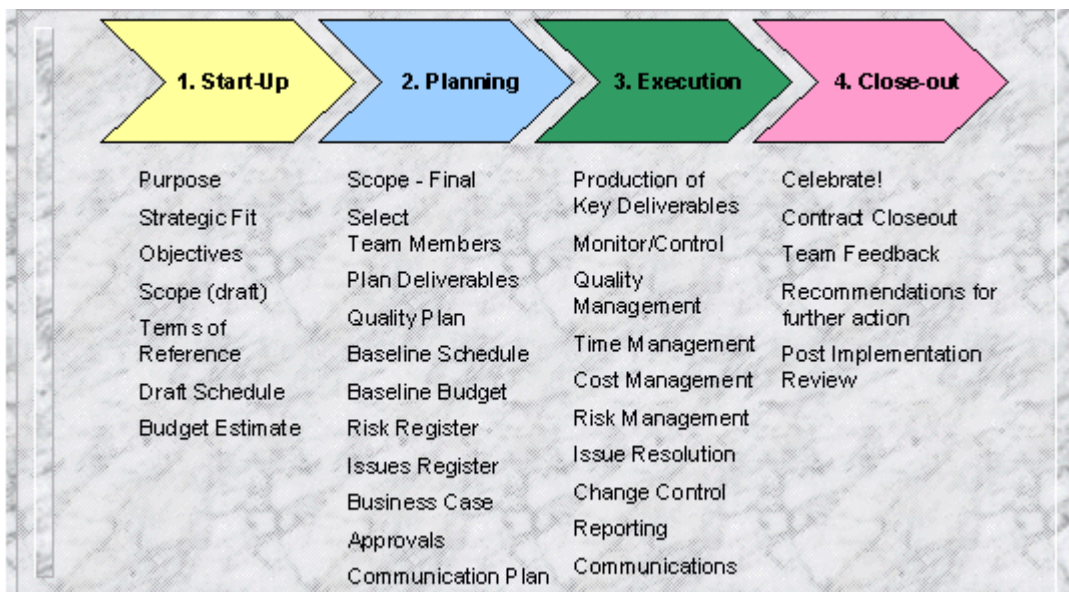


Fig. 2 Project Life Cycle Detail

From the figure it can be seen that the project at hand is in between phase 2 & 3. The scope is finalized in this report with team members identified.

An Organogram will be used to help team members with creating of new departments and the flow of information with-in the company's new structures.



## **B. Feasibility Analysis**

Developers and managers are often confronted with a decision to authorize building of a new facility. Sometimes it may be the case of choosing between two different options. GEMC have proposed a new "A la Carte" Restaurant that needs to be built in one of the current function venues and this requires a feasibility study.

The consultants & developer's final decision will be based on many factors and answers to questions like:

- The Technical Feasibility?
- Are we comfortable with claims of architect, Food & Beverage Consultant?
- The amount of Capital Invested?
- The amount of Capital turnover per year?
- The number of staff required?
- Can the main kitchen handle the amount of business?

There will however be more than one possibility to consider, thus feasibility studies need to be done on all possibilities. The feasibility report is necessary when the developers wish to apply for financial support by a bank.

Management can be assisted in the design of the physical layout and staffing of the facility by using an Arena Simulation model.



## **C. Arena Simulation Models**

Simulation refers to the broad collection of methods and applications to mimic the behaviour of real systems; this is usually done by applicable software on a computer. The simulation involves systems and models of them and can be divided into, certain categories for discussion:

### **a) What's Being Modelled?**

As described above Computer Simulation deals with models of the system, which is either a facility or a process, actual or planned, such as:

- Country Club operations seen as a whole
- And in our case a Restaurant with different types of staff, customers, and customers service.
- Another Simulation can be made for the Senshuhi Spa

### **b) How About Just Playing with the System?**

There is a possibility to experiment with the actual physical system, for instance:

- In our case of the Restaurant the amount of staff, tables and type of service can be tested
- The Country Club operations can be change in the amount of staff (players assistants and porters)
- The Pro shop can be simulated to determine the different tee times and the amount of staff needed

The advantage is if you experiment with the physical system and know nothing else then you're looking at the right thing and don't need to worry.

### **c) Sometimes You Can't (or Shouldn't) Play with the System**

In some cases it is financially too costly to do physical studies on the system itself, like:

- The experimentation of different layouts of a facility if it is not yet built, for instance the restaurant and kitchen



- Even with existing facilities with large machinery or equipment that is almost unmoveable and the outcome is not optimal
- In our case of the Restaurant it can be hard to run twice as much customer though the system
- The same with the Country Club in the Golfing side of operations, instead of 120 players, now there are 200 players

In all these cases we need to develop and build a Simulation model to act as a stand-in for studying these kinds of system analyses. These models can help to ask the two most important questions:

- What would?
- What if?

This gives the management and simulator the freedom to analyse the system appropriate without and costs and staff problems. The last thing in these kinds of simulation is the Validity: Is the model valid/realistic? This means the simulator must model a "Good enough" system.

#### **d) Physical Models**

As seen in the above examples there are many different kinds of examples and the first thing the word physical brings to mind is a model that is a replica of the current system, sometimes called an iconic model. For instance:

- A full scale version of a restaurant was placed in a warehouse to determine certain operating parameters
- An Restaurant chain manager can train staff in current operating systems at another facility
- The Country Club Manager may go to other clubs and have a look at their current operating system and develop a simulation from their system

#### **e) Logical (or Mathematical) Models**

Instead of the models discussed above we will now rather look at logical (or Mathematical) models which consist of a set of approximations and





assumptions, both structural and quantitative, about the way the system does or will operate.

These kinds of models are usually represented by a computer program which addresses questions about the system and if the model is valid /realistic then one can hope to learn more about the behavioural aspects of the system. Based on the fact that we are dealing with a computer simulated system changes is usually easy, cheap and fast to get answers on.

### f) What Do You Do with a logical Model?

Firstly we need to define all assumptions and approximations clearly for a valid logical model of the target system, and then we need to find a way to deal with the model and analyze its behaviour. If the model is simple enough we can make use of traditional tools like **queuing theory**, differential – equations or maybe linear programming to generate answers we need.

The different kinds of **Queuing Theory** models may include:

- $M/M/1/GD/\infty/\infty$

This is a queue with one server and has an infinite capacity with a infinite amount of customers

- $M/M/1/GD/c/\infty$

This is a queue with one server and has a fixed capacity of “c” servers with a infinite amount of customers

- $M/M/s/GD/\infty/\infty$

This is a queue with a fixed capacity of “s” and an infinite capacity of servers with an infinite capacity of customers



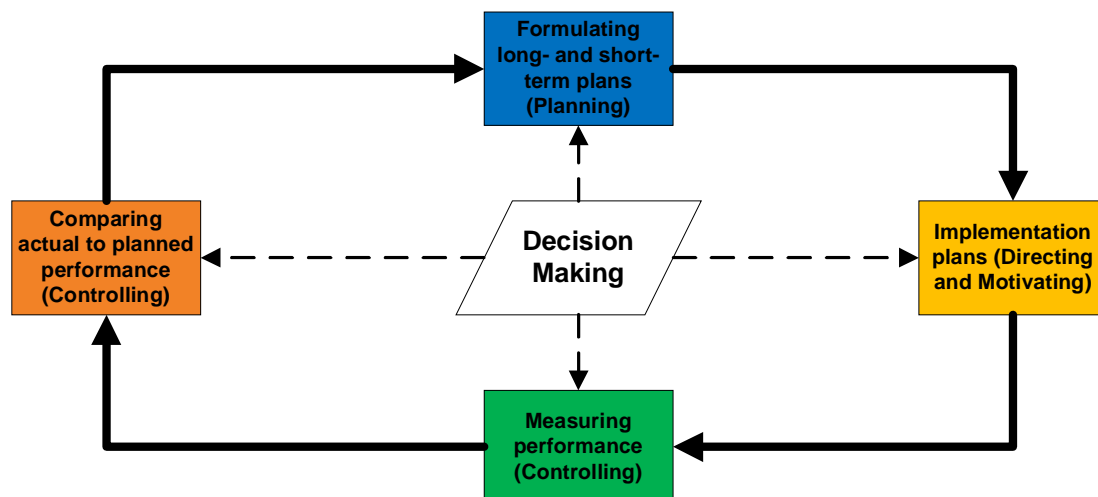
## D. Financial Management (Managerial Accounting)

This part of our studies is concerned with Managerial Accounting which provides information to managers. This is the people inside the organisation who control its operations.

The work of management has different categories which can include:

- Planning
- Directing and Motivating
- Controlling

These activities can be summarized in a model which is called the Planning and Control Cycle. This is shown in Figure 3:



The Planning and Control Cycle illustrates the flow of management activities from planning through directing and motivating, controlling, and then back to planning again. All these activities involve decision making that needs to be fact based and is the hub around which other activities revolve.

In our study of financial management we need to have a clear understanding of what Financial and Managerial accounting consist of. The need is to identify the differences and similarities between the two subjects at hand.

This will be done by means of a figure which is descriptive.

The **Comparison of Financial and Managerial Accounting** is shown in Figure 4:



## Accounting

- Recording
- Estimating
- Organizing
- Summarizing

### Financial and Operational Data

### Financial Accounting

### Managerial Accounting

- Reports to those outside the organization:
  - Owners
  - Lenders
  - Tax authorities
  - Regulators
- Emphasis is on summaries of financial consequences of past activities
- Objectivity and verifiability of data are emphasized
- Precision is required
- Only summarized data for the entire organization are prepared
- Must follow GAAP
- Mandatory for external reports

- Reports to those inside the organization for:
  - Planning
  - Directing and Motivating
  - Controlling
  - Performance evaluation
- Emphasis is on decisions affecting the future
- Relevance is emphasized
- Timeliness is required
- Detailed segment reports about departments, products, customers, and employees are prepared
- Need not follow GAAP
- Not mandatory

From the figure shown it is clear that we are concerned with Managerial Accounting based on the fact that we need to have a financial reporting system which can help managers in making decisions about the future and not about the past.

Another part in managerial accounting that we are concerned with is the concept of **Cost-Volume-Profit Relationship (CVP)**.

The CVP analysis is one of the most powerful tools managers have to their disposal. As the words explain in the heading, it helps with the understanding



of the relationships among cost, volume, and profit by focusing on the interaction among the following five elements:

1. Prices of products (Round of Golf, Food and Beverage)
2. Volume or level of activity (Nr of customers)
3. Per unit variable costs
4. Total fixed costs (Salaries and Rent of charts )
5. Mix of products sold

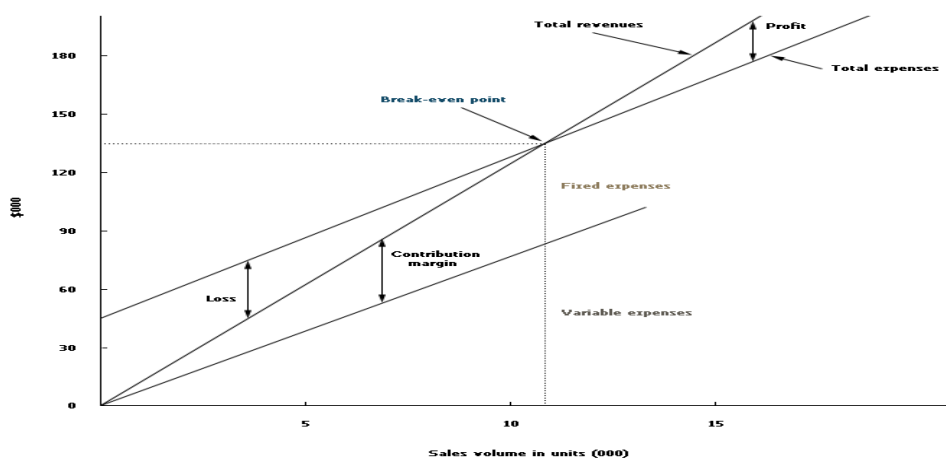
As can be seen these are key concepts and the interrelationship is imperative of decision making.

The concept of CVP will now be discussed in Graphic Form which is called a **Cost-Volume-Profit (CVP) Graph**. The graph highlights the CVP relationship over wide ranges of activity and help in giving managers a perspective that can't be obtained in any other way.

Preparing the CVP Graph is three easy steps:

1. Draw a line parallel to the volume axis to represent total fixed expenses.
2. Choose some volume of unit sales and plot the point representing total expenses (fixed and variable) at the activity level you have selected.
3. Again choose some volume of unit sales and plot the point representing total sales in Rand value at the activity level you have selected.

The interpretation can be seen in Figure 5





## **E. Sensitivity Analyses**

The economic models in the world are subject to change with respect to parameters values and assumptions. Sensitivity Analyses (SA) can be seen as the investigation of these changes and their impact on the conclusion drawn from the model.

The concept of sensitivity analyses is seen in many areas of study and can be divided in four main groups with examples shown:

### ***1. Decision Making or Recommendations for decision Makers***

- 1.1 Testing the strength of an optimal system
- 1.2 Identifying of sensitivity or important variables
- 1.3 Investigation of sub-optimal solutions
- 1.4 Development of flexible recommendations based on circumstances
- 1.5 Assessing the “riskiness” of a strategy or scenario

### ***2. Communication***

- 2.1 Making recommendations more credible, understandable, compelling and persuasive
- 2.2 Allowing decision makers to select assumptions
- 2.3 Conveying lack of commitment to a single strategy

### ***3. Increased Understanding or Quantification of the System***

- 3.1 Estimating the relationship between input and output variables
- 3.2 Understand the relationship between input and output variables
- 3.3 Developing hypotheses for testing

### ***4. Model Development***

- 4.1 Testing the model for validity and accuracy
- 4.2 Searching for errors in the model
- 4.3 Simplifying the model
- 4.4 Calibrating the model

Models in most cases based on uncertainty and estimates. These values are sometimes based on future values, which can be applied to prices, costs,



productivity and technology. The concept of uncertainty is one of the primary reasons why sensitivity analyses are helpful for decision making and recommendations.

In our studies the main aim of the sensitivity analyses will be to help management in making decisions and recommendation to top management. As seen in above examples the application is in many areas of study and Operational Research is one of these areas.

In Operational Research sensitivity analyses is used to determine how the changes in the parameter values of a Linear Programming (LP) problem will affect the optimal solution. These changes are Graphically Analyzed and have different aspect in which these changes are tested:

- The Effect of a Change in an Objective Function Coefficient
- The Effect of a Change in a Right-Hand Side on the LP's Optimal Solution
- And lastly the calculation of Shadow Prices

The importance of sensitivity analysis is seen in LP's where the parameter values change, for instance in the case of price increase on a certain product. Sensitivity Analysis also helps in the fact that with these parameter changes the whole problem need not be resolved. Lastly Graphical method helps with the fact of uncertainty and is much easier to understand and explain to relevant people involved.

However the graphical approach is limited on the amount of variables, but other methods can be used in these cases.



## F. Quality Management

Quality control is a well known term and its roots are found back in the time of the Pyramids. The primitive civil engineers were given certain standards, from which the base of the Great Pyramid of Giza was constructed and in the Middle Ages many signs of quality control are seen (Wikipedia). The Industrial Revolution led to great expansion in this field because of the large quantity of people coming together to perform the same task, this led to the need for a supervisor to perform quality control. Then the World War 2 revolution and post war specifications like MIL-itary & DEF-ence. From here there was specifications drawn-up called the Allied Quality Assurance Specifications (AQAPS).

The need expanded because:

- Product Quality was not enough
- Quality of raw materials & services should be monitored
- More Emphasis on quality assurance instead of only quality control – Introduction of auditing surfaced
- More emphasis on auditing the material, methods & processes to prevent mistakes and employing the right methods to deal with errors

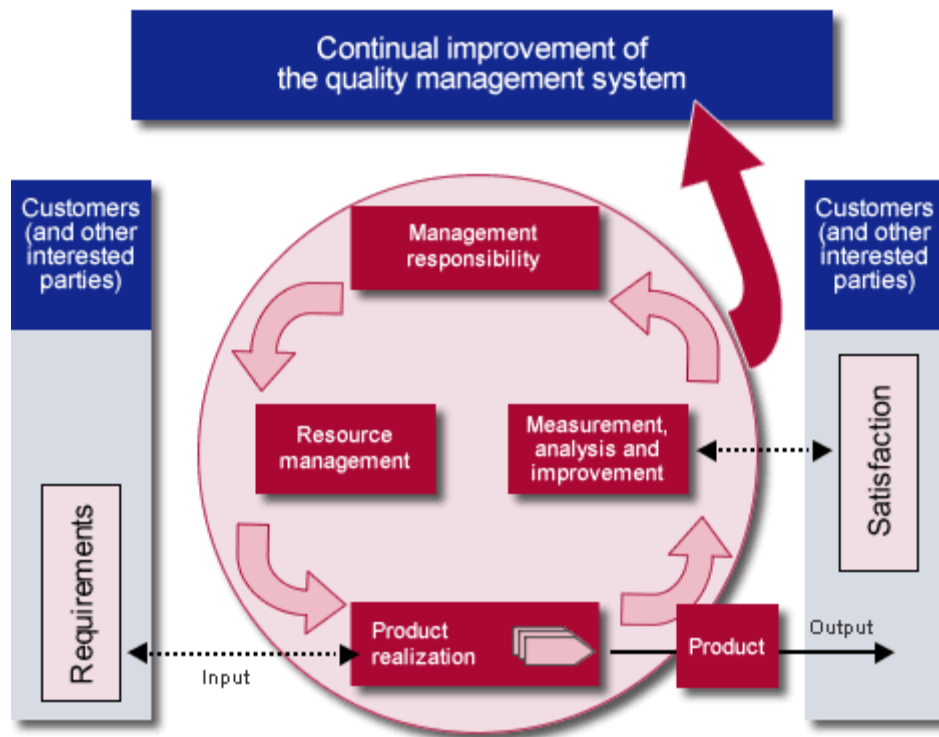
Based on this need the International Organization for Standardization (ISO) was established. In 1987 the ISO 9000 series of standards was publicised.

This series include:

- The Requirements Standards (ISO 9001)
- The Supporting Standards (ISO 9004)
- Interpretation for Specific use
- The Auditing Standards

This project is based on the Quality Management System Requirements (ISO 9001:2008) for a Country Club and will be discussed based on the 8 Quality Management Principles. The purpose of the ISO 9001 international standard is to provide a quality management system model that is focused towards the enhancement of customer satisfaction on a continual basis.

As can be seen in the process model in **Figure 1:**



The effectiveness of the quality management system is continually improved through the application of the process approach, where a process is managed via its inputs, activities and outputs. This process approach is seen in a Country Club Environment on a Golf Estate. Starting off with Customers as inputs and activities/processes as services delivered. These services include Golf, Food Beverage supply, cleaning services etc. Then the output is the customer receiving these services until he leaves the premises. From Figure 1 it is clear that this is a Continuous Improvement Process.

This project will be approach in the Shwehart/Deming Cycle, which is a simple but powerful concept. This cycle contains four different elements:

### **Plan > Do > Check > Act**

This means for an organisation (Country Club):

- Plan the elements of the Quality Management System in order to meet customer requirements and enhance their satisfaction;
- Implement the Quality Management System as per the plan;





- Monitor, measure and analyze the performance of the Quality Management System against the plan; and
- Take actions to continually improve the Quality Management System.

And will also need to apply the same philosophy when managing the processes that make up the Quality Management System, where

- Management establish the objectives to be achieved for a given process and determine the necessary activities, resources and methods of operation and control to achieve those objectives;
- Implement the plan;
- Monitor, measure and analyze the performance of the process against the plan; and
- Take actions to continually improve the process.

Therefore the PDSA philosophy will be applied at both system and process level. Then the implementation will be based on the Ultimate 6 – Step Plan

**Understand . Plan . Document . Implement . Audit .**

**Review**



## 6. Data analysis where applicable

The Country Club is currently undergoing price reviewing and has a need to revise their current cost on membership. The comparison need to be made with other Club's and is shown in figure 6:

### Interclub Price comparisons

	<b>Eagle Canyon</b>	<b>Dainfern</b>	<b>Pecanwood</b>	<b>Rand Park</b>	<b>Ruimsig</b>
<b><u>Entrance Fee</u></b>					
▪ Full Member	R5,500-00	R7,500-00	R8,500-00	R6,000-00	R5,000-00
▪ Lady Member	R5,500-00	R2,500-00		R6,000-00	R2,500-00
▪ Homeowner member	R5,500-00	R7,500-00			
<b><u>Annual Subscription</u></b>					
▪ Full Member	R5,500-00	R10,000-00	R7,000-00	R6,000-00	R6,000-00
▪ Lady Member	R3,000-00	R7,500-00		R4,000-00	R2,600-00
▪ Homeowner member	R5,500-00				
<b><u>Green Fees</u></b>					
▪ Full Member	R115-00	INCL	R145-00	R110-00	R115-00
▪ Lady Member	R115-00	INCL	R145-00	R110-00	R115-00
▪ Homeowner member	R115-00	INCL	R145-00		
<b><u>Cart Fee</u></b>					
▪ Member 18 Holes	*R200-00	R170-00	*R200-00	R190-00	R150-00
▪ Visitor 18 Holes	*R200-00	R170-00	*R200-00	R190-00	R150-00
Number of rounds	35,000			**55,000	40,000

Fig. 6 Interclub Price Comparison

\*GPS included

\*\*Per course



Another aspect of data capturing we need to consider is the financial data. The current format is not sufficient and need to be in the following format of income and expenditure shown in Figure 7:

<b><i>Income from Golf</i></b>	
Subscriptions	
Playing fees	
HOA levy	
Net Income from Golf Cars	
Net Income from Pro-shop	
Other income	
<b><i>Total Income from golf:</i></b>	

<b><i>Golf department expenses</i></b>	
Golf Course	
Golf Course equipment	
Salaries / wages	
Electricity	
Water	
Telephone	
Transport	
etc.	
etc.	
<b><i>Total Golf department expense:</i></b>	

<b><i>Net Profit / Loss from golf:</i></b>	
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<b>Food &amp; Beverage</b>	
Food Sales	
Less cost of sales	
Gross profit	
Less food expenses	
<b>Net profit / loss from food</b>	

Beverage sales	
Less cost of sales	
Gross profit	
Less beverage expenses	
<b>Net profit / loss from beverage</b>	

<b>Net profit / loss from Food &amp; Beverage</b>	
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<b>Administrative expenses</b>	
Salaries	
Insurance	
Electricity	
Management fee	
Water	
Property taxes	
Stationary	
Computer equipment	
Computer software	
Transport	



Security	
Audit fees	
etc.	
etc.	
etc.	
<b><i>Total Administrative expense</i></b>	

<b><i>Other income</i></b>	
Office rental	
Golf Academy	
Spa commission	
Gymnasium	
Interest	
etc.	
etc	
<b><i>Total other income</i></b>	



<b><i>Income / expenditure summary</i></b>	
Net Profit / Loss from Golf	
Net Profit / Loss from Food & Beverage	
Less administrative expenses	
Plus other income	
<b><i>Net Profit / Loss from operations</i></b>	
<b><i>Capital allocation</i></b>	
<b><i>Net Profit / Loss after capital</i></b>	

Fig. 7 Income and Expenditure Forms

This format will help management in the reporting of each department and Statistical trend analysis must be conducted each month to confirm for example:

- Average Gross income per round of golf.
- Total cost per round of golf
- Average Nett income per round of golf
- Average cart income per round of golf.
- Average Halfway House sales per round of golf.
- Average Pro Shop sales per round of golf
- Salaries as a percentage of Total expense.



## 7. Development of Conceptual Design/Solution

This project can be seen in a holistic view as a typical Network Diagram (PERT Chart) with the different steps shown in each node. These steps are also the objectives based on the problem statement.

The Network diagram with critical path & early and late finish times is shown in Appendix 1. The steps are then discussed in further detail as the project progresses.

### Step 1: Build New Organogram

The first step in the restructuring process will be the development of an Organizational structure. The new structure has a dual duty namely:

- Setting-up of new departments (Step 2)
- New reporting system (Step 3)

The Organogram shown in Appendix 2 is based on research done at other Golf Estates. This new structure and departments need new managers based on the fact that currently only a Chief Executive Officer (CEO) and Golf Director is employed, with a Financial Manager employed at head offices. This problem has been addressed by GEMC and the outcome is as follows:

- A New Financial/Administrative Manager has been employed with the necessary degree and experience.
- The Golf Academy forms part of the responsibility of the Golf Director, he has worked with the current PGA Pro in the past and a decision was made to make him manager of the Golf Academy.
- GEMC will be in a consultation position as the Marketing Manager and a new Events Manager has been appointed.
- Food & Beverage has been taken back from the outsourced company seeing that they only had a monthly contract with the owners.
- The outsourced Spa was managed by a well known company and they had a year contract which ended July 2009. A manager was appointed before hand and has worked with therapists the month of July.



## Step 2: Setting-up of New Departments

These points discussed are all the main challenges GEMC faced on a management level and are the first steps in a departmental level. The next step was to let staff be allocated on a supportive level seen on the Organogram (Appendix 2).

Change always comes with rejection, but handled in the correct fashion problems can be minimized. All the employees have been spoken to in advance informing them of the planned changes in management and in a supportive level. The new departmental structure opened doors for currently employees, for instance a sift manager has been appointed as Events Manager.

## Step 3: Implementation of New Reporting System

Management have been restricted based on the fact that Food & Beverage, Golf Academy and Spa form part of the outsourced business sectors and they could not be informed on activities as they would like to be. The new Organizational structure is a Top-Down approach and the reporting system will be handled accordingly.

The system is fairly simple and has been discussed with all the staff. Firstly all staff related, sift related and operational reports will be handled by the person directly above you on the Organogram. This makes the tasks of managers easier in the sense that they do not have to deal with all small issues but only with major problems.

The last part of the system is the financial reporting system and forms a major part of this project. In the past there was not a very accurate financial reporting system based on the fact that the different part of the company was not run by a single person. The new system is directly link to the Organogram and it is the tasks of each manager to ensure that the correct financial figure is brought forward. The financial figures are generated weekly and are then presented to the CEO.





#### Step 4: Generate Financial Reports

The financial reports that are presented weekly by each manager are then given to the new financial manager. The person is responsible for the generation of financial data monthly and the audit of each manager's report.

With management we have generated a budget for each part of the business and these financial data was then captured in an Excel spreadsheet. This was a timely process and the data is based on previous experience in this type of industry. The Proposed Financial Budget can be seen in Appendix 3.

The financial data generation for the restaurant is an estimate based on research done in this market sector.

#### Step 5 & 6: Simulation of Restaurant and Country Club

The Simulation modelling will be used in this project as a supporting tool. This helps management in the understanding of the different operations in the Restaurant and Country Club.

The simulation of the restaurant can be seen in Appendix 4. The proposed restaurant will have 40 tables and a capacity of 80 people. Management would like to see a good volume against a fairly good variety and price, not a low volume against a low variety and high price. As can be seen in figure 8:

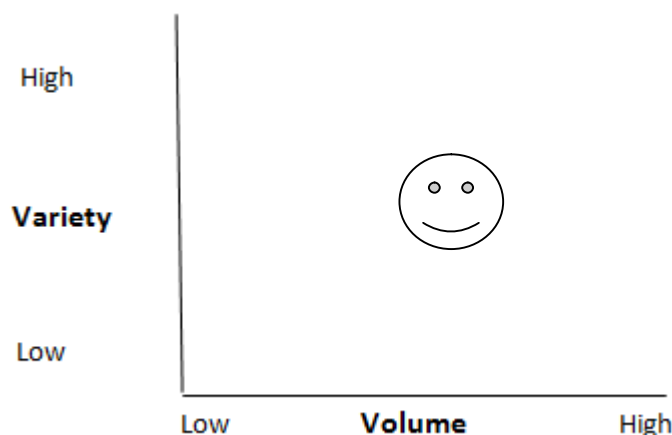


Figure 8: Volume versus Variety Graph

The simulation of the Country Club operations can be seen in Appendix 5. This simulation is seen from a holistic point and is modelled from arrival to the departure of customer from the estate. The simulation includes all the



different facilities and possible decision that a customer could face from arrival to departure.

### Step 7: Quality Management

This step a continuous process and needs to be kept in mind when performing any duty. The golf industry has grown in SA over last few years immensely and each estate must be something out of the ordinary to make a profit. This is the reason why quality management form an important part of the success of the business.

Quality management is divided into different categories that may include food quality, but also service quality in all departments. This service quality is not only on a customer level, but also on a management level.

The deliverables of the quality management system can be shown on the hand of the 8 Quality Management Principles:

1. **Customer Focused Organisation** – The Country Club depend on their customers and therefore should understand current and future customer needs, should meet customer requirements and strive to exceed customer expectations in all levels of service delivery.
2. **Leadership** - Leaders (Managers) establish the main goal and direction of the Country Club. They should create and maintain the internal environment in which people can become fully involved in achieving the organization's objectives. "People perform to the standards set (or accepted) by their leaders" – Cosby
3. **Involvement of People** – People at all levels are the essence of an organization and their full involvement enables their abilities to be used for the organization's benefit. From cleaning personnel to top management must be informed and involved in achieving goals.



4. **Process Approach** – (See Figure 1) a desired result is achieved more efficiently when activities and related resources are managed as a process. This is as previously stated customer-inputs, services delivered-activities/processes and receiving services and satisfaction-output.
5. **System Approach to Management** - Identifying, understanding and managing interrelated processes as a system contributes to the Country Club's effectiveness and efficiency in achieving its objectives. All different departments must work together and interact with each other to achieve the goal at hand.
6. **Continuous Improvement** - Continual improvement of the Country Club's overall performance should be a permanent objective of the organization. Managers must always set the benchmark and not be satisfied with second best on a continual base.
7. **Factual Approach to Decision Making** - Effective decisions are based on the analysis of data and information by Managers. This will exclude any confusion if a decision is made because it is fact based and not on a "thumb-suck" approach. All parties involved will be satisfied because facts are provided.
8. **Mutually Beneficial Supplier Relationship** – A Country Club and its suppliers are interdependent and a mutually beneficial relationship enhances the ability of both to create value. This means for instance food prepared is as good as raw food received, clothes sell in pro shop is as good as supplier supply them. The better the quality supplied the higher the quantity bought.

The final deliverable in this Quality Management system is the – "Procedure for Corrective and Preventative Action" shown in Appendix 6. This procedure is based on ISO 9001:2008.



## Step 8: Restaurant Feasibility Study

For the company to make an informative decision a feasibility study needs to be compiled on the proposed restaurant. Market research has been done on other Estates to determine what the amount of interest is on such a restaurant and possible turnover for the estate.

After completion an Excel spreadsheet has been prepared with relevant data. The data used have been out of two sources: Budget and Market Related restaurants. The main goal was to show developers and bank that this will be feasible. The necessary calculation was made to determine:

- Total Fixed Cost (Rent and Salaries)
- Break Even Point
- Estimated Amount in rand Above the Budget
- Estimated Nett Income above the Budget

These calculations can be seen in Appendix 7. There are three different possibilities shown to demonstrate "Best" (Appendix 7c) and "Worst" (Appendix 7a) and normal (Appendix 7b) case scenarios.

## Step 9: Country Club (Golf Course) Break Even Analysis and CVP Graph

The Country Club is at most club the entity that can make or break your business. The reason for this is that the Golf course is sometimes more of liability than an asset. Because of the fact that an X amount of players are needed to break even. A Golf course is always growing in maturity and needs to be done in a continuous fashion to ensure attractiveness to players and owners alike.

The break even analysis is shown in Appendix 8 with "Best" (Appendix 8c) and "Worst" (Appendix 8a) and normal (Appendix 8b) case scenarios shown. As seen on the CVP graph the ratio of total expenses can quickly over shadow sales and run into a loss.

## Step 10: Sensitivity Analysis

The Financial Data generated in the proposed budget for GEMC in Appendix 3 will be used in the sensitivity analyses. Currently the new financial manager is



busy using the proposed format shown in Figure 7 to generate monthly reports.

This data has been used to perform sensitivity analysis (As seen in Appendix 9) and some parameters have been calculated:

- Average Gross income per round of golf.
- Total cost per round of golf
- Average Nett income per round of golf
- Average cart income per round of golf.
- Average Halfway House sales per round of golf.
- Average Pro Shop sales per round of golf
- Salaries as a percentage of Total expense.

It can be seen that some months are not profitable according to budget and it reflects in the calculations. This is a good indicator for management to ensure that other part of the business must carry the Golf course through these months. The Appendix 9 has three different possibilities to shown the impact that cost of a round and cost of sales increase and decrease.

#### Step 11: HOA Agreement Review

The relationship with the HOA can only be addressed in a friendly and committed fashion. GEMC have to show to the board that they are employed to change and improve problems.

This is a difficult process to regain the confidence of the HOA but the last few months have shown great improvement. The new CEO have shown his commitment to GEMC and they are working together to improve the overall living on the estate.

The process will be continuous and needs to be addressed at monthly and yearly meetings to ensure that the necessary trust be built between the parties concerned.

#### Step 12: Marketing and Customer Surveying

These two last parts of the project have started and is handled by GEMC. The marketing manager is part of GEMC and she has done some research and analysis on the current position in the market. This has shown the areas where



the Estate can improve and possible areas to gain more exposure in the market.

The customer surveying report will help with the Quality Management report and needs to be done on a monthly base. The Estate has made use of an outsourced company that has generated a customer survey form. This form needs to be done in a close interaction with management to ensure the correct questions are asked in the survey.

An example of such a survey can be seen in Appendix 10. This is based on market research done and speaking to the outsourced company. A monthly report is generated in given to management to ensure that they fully understand where the areas of improvement are.



## Conclusion

This consultation project is progressing in all aspects and the completion of the deliverables can be seen in this report. The overall project's critical success factors are in place. The implementation of this report has commenced and most of the steps have been completed. The overall business structure has been updated and the necessary steps have been taken to ensure the successful restructuring.

In the case of this project it is of great importance to make use of change management principles to ensure that employee satisfaction is kept at a high and that all parties concerned have the sufficient knowledge on the change that occurred.

The Industrial Engineering Approach to restructuring of a business has many aspects as one can see in the proposed step in Appendix 1. As seen in this consultation project there is a certain why in which restructuring can be approached, but projects may differ in certain cases.

The techniques used in this report have been part of my studies and have made the completion of this project much easier.

The Estate has shown great progress in the last few months and is on its way to be profitable at a sustainable level.



## 6. References

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- b) Denis Lock, Chapter 6, PROJECT MANAGEMENT 9<sup>th</sup> Edition
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- d) Wayne L. Winston, Chapter 8, INTRODUCTION TO PROBABILITY MODELS 4<sup>th</sup> Edition
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- f) Garrison / Noreen / Brewer, Chapter 6, Managerial Accounting 11<sup>th</sup> Edition
- g) Pannell, D.J. (1997). Sensitivity analysis of normative economic models: Theoretical framework and practical strategies. *Agricultural Economics* 16: 139-152.
- h) Wayne L. Winston / Munirallam Venkataramanan, Chapter 6, INTRODUCTION TO MATHEMATICAL PROGRAMMING 4<sup>th</sup> Edition
- i) Howard S. Gitlow / Alan J. Oppenheim / Rosa Oppenheim / David M. Levine, Quality Management 3<sup>rd</sup> Edition
- j) Ismail Mohammad Latiff , ISO 9001:2008 Quality Management System, <http://www.iso9001implementationdocuments.info/>





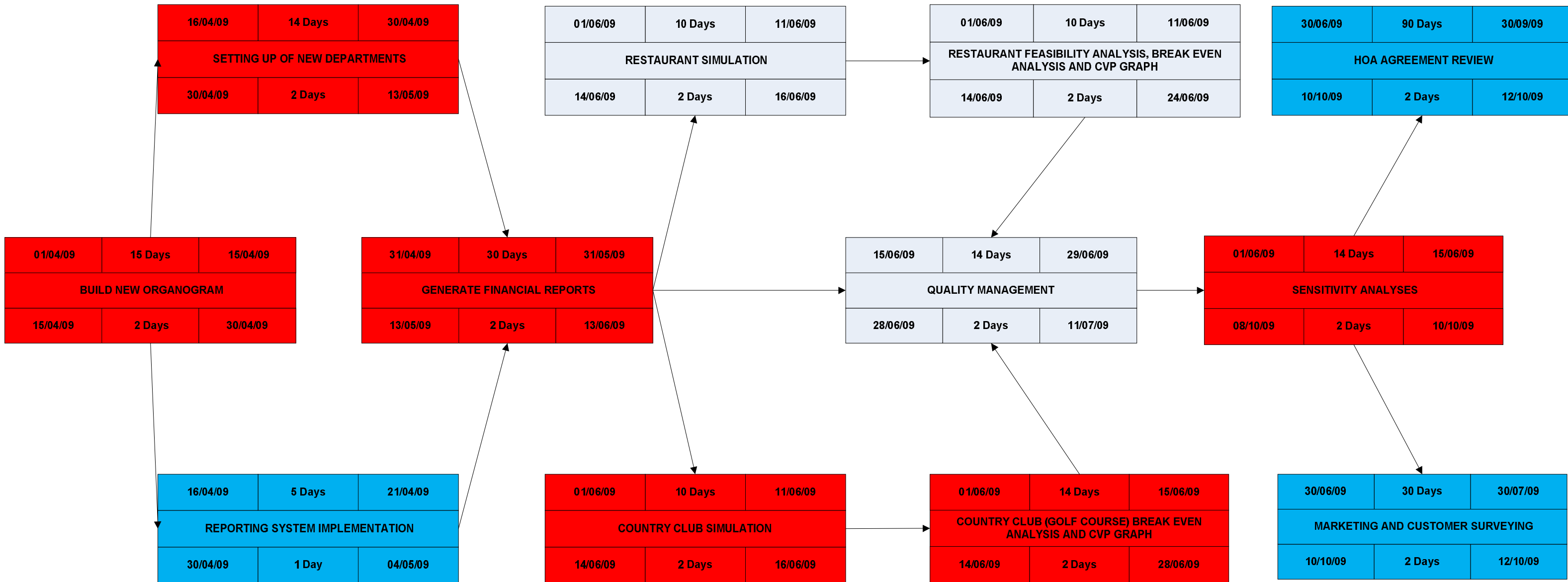
## 7. Appendices

- **A1: Network Diagram (PERT Chart)**
- **A2: Organization Structure**
- **A3: Proposed Budget for GEMC**
- **A4: Restaurant Simulation Model**
- **A5: Country Club Simulation Model**
- **A6: Procedure for Corrective and Preventative Action**
- **A7: Restaurant Feasibility, Break Even Analysis and CVP Graph**
- **A8: Country Club (Golf Course) Break Even Analysis and CVP Graph**
- **A9: Sensitivity Analysis**
- **A10: Customer Survey Example**

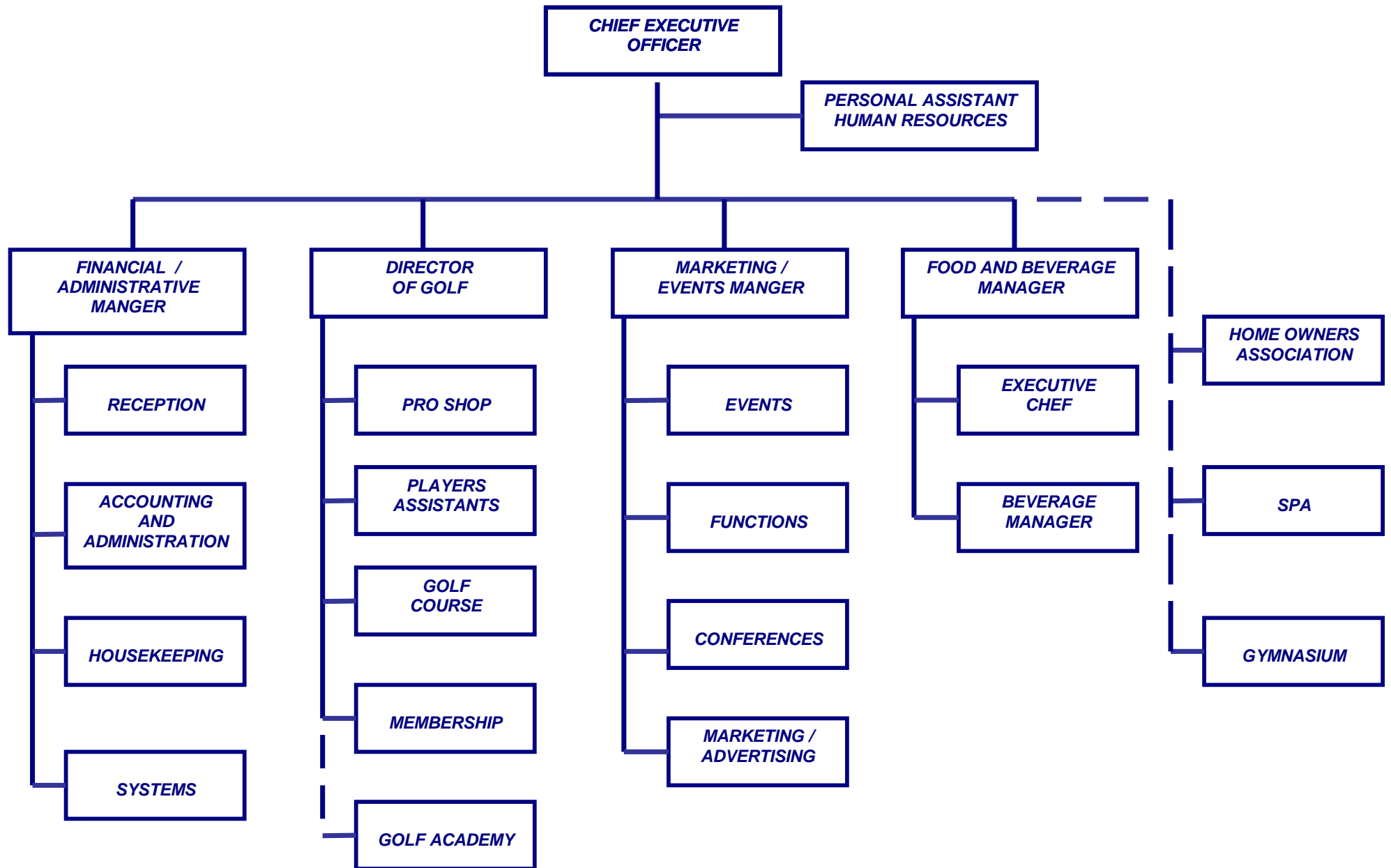
# Appendix 1 Network Diagram (PERT Chart)

Early Start	Duration	Early Finish
Task Name		
Late Start	Slack	Late Finish

Description of PERT Nodes



Appendix 2: Organogram



**GOLF AND ESTATE MANAGEMENT AND CONSULTING (PTY) LTD**  
**PROPOSED FINANCIAL BUDGET FOR 1 MARCH 2009 TO FEBRUARY 2010**

Appendix 3

PAGE 1

	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	ANNUAL BUDGET
<b>G/COURSE Income</b>													
GOLF CART HIRE	140 000	150 000	130 000	120 000	120 000	100 000	140 000	150 000	155 000	165 000	160 000	145 000	R 1 675 000
GREEN FEES	230 000	275 000	230 000	200 000	200 000	230 000	250 000	270 000	275 000	375 000	250 000	230 000	R 3 015 000
PLAYING CARD INC.	21 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000	21 000	R 252 000
DRIVING RANGE				6 000	6 000	6 000	6 000	6 000	6 000	6 000	6 000	6 000	R 54 000
COMP FEES	25 000	25 000	25 000	25 000	25 000	25 000	25 000	25 000	25 000	40 000	25 000	20 000	R 310 000
CADDIE FEES													R 0
ADVERT & SPONS.			3 000			3 000			3 000			3 000	R 12 000
NEWSLETTER INC						2 000	2 000	2 000	2 000	2 000	2 000	2 000	R 14 000
INSURANCE CLAIM			88 000										R 88 000
PLAY MORE GOLF	20 000	20 000	20 000	20 000	20 000	20 000	24 000	25 000	30 000	30 000	30 000	25 000	R 284 000
HIRING CLUBS	500	500	500	500	500	500	500	500	500	500	500	500	R 6 000
GOLF INCOME	436 500	491 500	517 500	392 500	392 500	407 500	468 500	499 500	517 500	639 500	494 500	452 500	R 5 710 000
GOLF SHOP													R 0
SALES	150 000	150 000	150 000	150 000	150 000	160 000	165 000	170 000	170 000	200 000	150 000	160 000	R 1 925 000
OPEN STOCK	650 000	650 000	650 000	650 000	650 000	650 000	650 000	650 000	650 000	650 000	650 000	650 000	R 7 800 000
PURCHASES	100 000	100 000	100 000	100 000	100 000	105 000	110 000	115 000	115 000	150 000	100 000	105 000	R 1 300 000
CLOSING STOCK	(650 000)	(650 000)	(650 000)	(650 000)	(650 000)	(650 000)	(650 000)	(650 000)	(650 000)	(650 000)	(650 000)	(650 000)	-R 7 800 000
<b>COST OF SALES</b>	<b>100 000</b>	<b>100 000</b>	<b>100 000</b>	<b>100 000</b>	<b>100 000</b>	<b>105 000</b>	<b>110 000</b>	<b>115 000</b>	<b>115 000</b>	<b>150 000</b>	<b>100 000</b>	<b>105 000</b>	<b>R 1 300 000</b>
Norm. Trading Inc.	486 500	541 500	567 500	442 500	442 500	462 500	523 500	554 500	572 500	689 500	544 500	507 500	6 335 000
<b>ANNUAL SUBS</b>	<b>100 000</b>	<b>100 000</b>	<b>100 000</b>	<b>100 000</b>	<b>100 000</b>	<b>100 000</b>	<b>100 000</b>	<b>100 000</b>	<b>100 000</b>	<b>100 000</b>	<b>100 000</b>	<b>100 000</b>	<b>R 1 200 000</b>
AFFILIATION FEES	40 000	-	-	-	-	-	-	-	-	-	-	-	R 40 000
PLAYMORE Members	300 000	57 000	57 000	57 000	57 000	57 000	57 000	57 000	57 000	57 000	57 000	57 000	R 927 000
NGN FEES	35 000	600	600	600	600	600	600	600	600	600	600	600	R 41 600
ENTRANCE FEES	-	-	-	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	R 90 000
CORPORATE MEMB.	115 000	-	-	89 000	80 000	400 000					100 000	75 000	R 859 000
NEW MEMBERS INC.	-	-	-	20 000	20 000	20 000	20 000	20 000	20 000	20 000	20 000	20 000	R 180 000
Nett Inc. Golf	1 076 500	699 100	725 100	719 100	610 100	630 100	691 100	722 100	740 100	857 100	712 100	675 100	R 8 857 600
<b>EXPENDITURE</b>													
AFFILIATION FEES	300 000												R 300 000
NGN FEES	35 000												R 35 000
FINAN FEES CARTS	83 000	83 000	83 000	83 000	83 000	83 000	83 000	83 000	83 000	83 000	83 000	83 000	R 996 000
FINAN FEES GPS	44 000	44 000	44 000	44 000	44 000	44 000	44 000	44 000	44 000	44 000	44 000	44 000	R 528 000
UNIFORMS	-	-	-	-	-	10 000	-	-	-	-	-	-	R 10 000
ART WORK	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	R 24 000
WEEKLY E-MAIL	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	R 12 000
IT SUPPORT	500	500	500	500	500	500	500	500	500	500	500	500	R 6 000
MAINTENANCE													R 0
NGN FEES	400	400	400	400	400	400	400	400	400	400	400	400	R 4 800
EMBROIDERY	500	500	500	500	500	500	500	500	500	500	500	500	R 6 000
NEWS LETTER	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	R 30 000
STATIONARY	250	250	250	250	250	250	250	250	250	250	250	250	R 3 000
TOWEL WASHING	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	R 42 000
PRIZES	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	R 12 000
X-LINK	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	R 13 056
SALARIES	120 000	120 000	120 000	120 000	120 000	120 000	120 000	120 000	120 000	120 000	120 000	120 000	R 1 440 000
<b>Total Exp.</b>	<b>594 738</b>	<b>259 738</b>	<b>259 738</b>	<b>259 738</b>	<b>259 738</b>	<b>269 738</b>	<b>259 738</b>	<b>259 738</b>	<b>259 738</b>	<b>259 738</b>	<b>259 738</b>	<b>259 738</b>	<b>R 3 461 856</b>
<b>Nett Income/ (Loss)</b>	<b>481 762</b>	<b>439 362</b>	<b>465 362</b>	<b>459 362</b>	<b>350 362</b>	<b>360 362</b>	<b>431 362</b>	<b>462 362</b>	<b>480 362</b>	<b>597 362</b>	<b>452 362</b>	<b>415 362</b>	<b>R 5 395 744</b>

Appendix 3

FINANCIAL BUDGET FOR 1 MARCH 2009 TO FEBRUARY 2010

COURSE EXPENSES	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	ANN/BUDGET
R&M Machinery	R 15 000.00	R 15 000.00	R 15 000.00	R 15 000.00	R 15 000.00	R 15 000.00	R 15 000.00	R 15 000.00	R 15 000.00	R 15 000.00	R 15 000.00	R 15 000.00	R 180 000.00
R&M Irrigation	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 120 000.00
R&M renovation		R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 100 000.00
Equip.Replacement	R 20 000.00	R 20 000.00	R 20 000.00	R 20 000.00	R 20 000.00	R 20 000.00	R 20 000.00	R 20 000.00	R 20 000.00	R 20 000.00	R 20 000.00	R 20 000.00	R 240 000.00
Major Repairs - Irrg.	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 120 000.00
Driving Range	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 60 000.00
Fertilizer Greens	R 20 000.00	R 20 000.00	R 10 000.00	R 0.00	R 10 000.00	R 20 000.00	R 35 000.00	R 30 000.00	R 20 000.00	R 20 000.00	R 9 000.00	R 6 000.00	R 200 000.00
Chemicals Greens	R 5 000.00	R 5 000.00	R 5 000.00			R 10 000.00	R 10 000.00	R 5 000.00	R 5 000.00		R 5 000.00	R 5 000.00	R 55 000.00
Staff Training				R 10 000.00			R 10 000.00						R 20 000.00
Salaries	R 90 000.00	R 90 000.00	R 100 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 1 270 000.00
13th Cheques	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 60 000.00
Out Hire							R 20 000.00					R 10 000.00	R 30 000.00
Fuel and Oil	R 20 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 20 000.00	R 20 000.00	R 20 000.00	R 20 000.00	R 20 000.00	R 20 000.00	R 20 000.00	R 20 000.00	R 210 000.00
Garden Landscaping	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 12 000.00
Sand for Greens	R 20 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 30 000.00	R 50 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 20 000.00	R 20 000.00	R 190 000.00
Overtime	R 9 000.00	R 9 000.00	R 9 000.00	R 9 000.00	R 9 000.00	R 9 000.00	R 9 000.00	R 9 000.00	R 9 000.00	R 9 000.00	R 9 000.00	R 9 000.00	R 108 000.00
Seed and Sod	R 0.00						R 40 000.00	R 20 000.00	R 20 000.00	R 20 000.00			R 100 000.00
Divot Mix	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 10 000.00	R 90 000.00
Fertilizer Kukuyu	R 4 000.00						R 30 000.00	R 76 000.00			R 100 000.00		R 210 000.00
Mach. Replacement													R 0.00
Casual labour							R 5 000.00	R 5 000.00					R 10 000.00
Uniforms				R 10 000.00				R 0.00					R 10 000.00
Aeration & Tines									R 5 000.00	R 5 000.00	R 5 000.00	R 5 000.00	R 20 000.00
Hollowtine Tines	R 25 000.00						R 25 000.00						R 50 000.00
Tees, Signs ETC	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 1 000.00	R 12 000.00
Small Tools	R 1 000.00		R 1 000.00		R 1 000.00		R 1 000.00		R 1 000.00		R 1 000.00		R 6 000.00
CELL Phone	500	500	500	500	500	500	500	500	500	500	500	500	R 6 000.00
EQUIPMENT LEASE	R 130 000.00	R 130 000.00	R 130 000.00	R 130 000.00	R 130 000.00	R 130 000.00	R 130 000.00	R 130 000.00	R 130 000.00	R 130 000.00	R 130 000.00	R 130 000.00	R 1 560 000.00
RENTAI TORO EQUIP	8 765	8 765	8 765	8 765	8 765	8 765	8 765	8 765	8 765	8 765	8 765	8 765	R 105 180.00
M/VEHICLE RENT	2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 150	R 25 800.00
WASTE Removal	1 118	1 118	1 118	1 118	1 118	1 118	1 118	1 118	1 118	1 118	1 118	1 118	R 13 416
<b>TOT EXPENDITURE</b>	<b>408 533</b>	<b>363 533</b>	<b>364 533</b>	<b>378 533</b>	<b>379 533</b>	<b>463 533</b>	<b>630 533</b>	<b>438 533</b>	<b>429 533</b>	<b>423 533</b>	<b>508 533</b>	<b>404 533</b>	<b>R 5 193 396</b>
<b>NETT INC/(LOSS)</b>	<b>73 229</b>	<b>75 829</b>	<b>100 829</b>	<b>80 829</b>	<b>(29 171)</b>	<b>(103 171)</b>	<b>(199 171)</b>	<b>23 829</b>	<b>50 829</b>	<b>173 829</b>	<b>(56 171)</b>	<b>10 829</b>	<b>202 348</b>

Appendix 3

FINANCIAL BUDGET FOR 1 MARCH 2009 TO FEBRUARY 2010

ADMIN And CLUB

	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	ANN/BUDGET
ACCOUNTING FEES		15 000										45 000	R 60 000
ADVERTISING		40 000			5 000	5 000	5 000	5 000	5 000	5 000	-	5 000	R 75 000
ARTWORK & SIGNAGE	2 000	1 000	1 000	2 000	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	R 18 000
BANK CARD FEES	22 500	22 500	22 500	22 500	22 500	22 500	22 500	22 500	22 500	22 500	22 500	22 500	R 270 000
BANK CHARGES	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	R 36 000
ATM FEES	450	450	450	450	450	450	450	450	450	450	450	450	R 5 400
LABOUR CONSULT	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	R 12 000
CLEANING	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	R 12 000
COMPUTER EXP	2 500	2 500	25 000	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	R 52 500
MANAGEMENT FEES	-	-	40 000	50 000	50 000	50 000	50 000	50 000	50 000	50 000	50 000	50 000	R 490 000
WATER & ELECTR.	60 000	60 000	60 000	60 000	60 000	60 000	60 000	60 000	60 000	60 000	60 000	60 000	R 720 000
SALARIES	58 000	58 000	58 000	58 000	58 000	58 000	58 000	58 000	58 000	58 000	58 000	58 000	R 696 000
General EXPENSES	500	500	500	500	500	500	500	500	500	500	500	500	R 6 000
INSURANCE	30 000	30 000	30 000	22 500	22 500	22 500	22 500	22 500	22 500	22 500	22 500	22 500	R 292 500
LAUNDRY	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	R 36 000
PTRINTING & STATION	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	R 24 000
GENRATOR RENTAL	-	30 000	30 000	30 000	30 000	30 000	30 000	30 000	30 000	30 000	30 000	30 000	R 330 000
PABX RENTAL	4 200	4 200	4 200	4 200	4 200	4 200	4 200	4 200	4 200	4 200	4 200	4 200	R 50 400
WATER CONT RENT	500	500	500	500	500	500	500	500	500	500	500	500	R 6 000
REPAIRS & Maint Club	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	R 60 000
REPAIRS Office Eqp	750	750	750	750	750	750	750	750	750	750	750	750	R 9 000
SECURITY	5 600	5 600	5 600	5 600	5 600	5 600	5 600	5 600	5 600	5 600	5 600	5 600	R 67 200
STAFF UNIFORMS	5 000						5 000						R 10 000
DSTV SUBSCRIPTION	2 750	2 750	2 750	900	900	900	900	900	900	900	900	900	R 16 350
TELEPHONES	8 500	8 500	8 500	8 500	8 500	8 500	8 500	8 500	8 500	8 500	8 500	8 500	R 102 000
STAFF TRAINING			2 500			2 500			2 500			2 500	R 10 000
LEGAL EXPENSES					25 000								R 25 000
MARKETING EXP.													R 0
STEINER HYGIENE	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	R 24 000
<b>TOTAL ADMIN &amp; Club</b>	<b>220 250</b>	<b>299 250</b>	<b>309 250</b>	<b>285 900</b>	<b>315 400</b>	<b>292 900</b>	<b>295 400</b>	<b>290 400</b>	<b>292 900</b>	<b>290 400</b>	<b>285 400</b>	<b>337 900</b>	<b>R 3 515 350</b>



Appendix 3

FINANCIAL BUDGET FOR 1 MARCH 2009 TO FEBRUARY 2010

FOOD & BEV INCOME

	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	ANN/BUDGET
HALFWAY/H FOOD	65 000	65 000	65 000	65 000	65 000	65 000	70 000	70 000	75 000	75 000	70 000	65 000	R 815 000
HALFWAY BAR	17 500	17 500	17 500	17 500	17 500	17 500	20 000	22 000	25 000	25 000	20 000	20 000	R 237 000
SPA MENU													R 0
RESTAURANT FOOD	200 000	200 000	200 000	200 000	225 000	225 000	230 000	240 000	250 000	300 000	250 000	220 000	R 2 740 000
SERVICE BAR													R 0
OTHER FUNCTIONS													R 0
MAIN BAR INC.	220 000	220 000	220 000	220 000	230 000	230 000	240 000	250 000	260 000	275 000	270 000	240 000	R 2 875 000
<b>TOTAL SALES</b>	<b>502 500</b>	<b>502 500</b>	<b>502 500</b>	<b>502 500</b>	<b>537 500</b>	<b>537 500</b>	<b>560 000</b>	<b>582 000</b>	<b>610 000</b>	<b>675 000</b>	<b>610 000</b>	<b>545 000</b>	<b>R 6 667 000</b>

EXPENSES

STOCK ON HAND	230 000	230 000	230 000	230 000	230 000	230 000	230 000	230 000	230 000	230 000	230 000	230 000	R 2 760 000
PURCHASES	200 800	200 800	200 800	200 800	214 800	214 800	224 000	232 800	244 000	270 000	244 000	218 000	R 2 665 600
CLOSING STOCK	(230 000)	(230 000)	(230 000)	(230 000)	(230 000)	(230 000)	(230 000)	(230 000)	(230 000)	(230 000)	(230 000)	(230 000)	-R 2 760 000
<b>COST OF SALES</b>	<b>200 800</b>	<b>200 800</b>	<b>200 800</b>	<b>200 800</b>	<b>214 800</b>	<b>214 800</b>	<b>224 000</b>	<b>232 800</b>	<b>244 000</b>	<b>270 000</b>	<b>244 000</b>	<b>218 000</b>	<b>R 2 665 600</b>
COST OF SALES %	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%

TRADING INCOME

	301 700	301 700	301 700	301 700	322 700	322 700	336 000	349 200	366 000	405 000	366 000	327 000	R 4 001 400
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CATERING EXP

ARTWORK & SIGNAGE	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	R 24 000
COMPUTER EXPENS	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	R 24 000
CONSULTING FEES	6 000	6 000	4 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	R 43 000
MANAGEMENT FEES	20 000												R 20 000
CONSUMABLES	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	R 12 000
CLEANING MATER	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	R 54 000
CUTLERY & CROKERY	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	R 18 000
SMALL EQUIPMENT	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	R 14 400
GAS	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	R 42 000
LAUNDRY COSTS	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	3 500	R 42 000
PLANTS and DÉCOR	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	R 18 000
EQUIPM RENTALS	7 500	3 000	5 500	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	R 43 000
REPAIRS & MAINT.	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	R 36 000
STAFF HIRE	500	500	2 500	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	R 12 500
STAFF UNIFORMS	-	4 500	4 500				5 000						R 14 000
STATIONARY & PRINT	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	R 12 000
STEINER HYGIENE	6 000	6 000	6 000	6 000	6 000	6 000	6 000	6 000	6 000	6 000	6 000	6 000	R 72 000
WASTE REMOVAL	2 750	2 750	2 750	2 750	2 750	2 750	2 750	2 750	2 750	2 750	2 750	2 750	R 33 000
MEDICAL COSTS	300	300	300	300	300	300	300	300	300	300	300	300	R 3 600
SALARIES	200 000	200 000	200 000	200 000	200 000	200 000	200 000	200 000	200 000	200 000	200 000	200 000	R 2 400 000
													R 0
													R 0
													R 0
<b>TOTAL EXPENSE</b>	<b>267 750</b>	<b>247 750</b>	<b>250 250</b>	<b>240 750</b>	<b>240 750</b>	<b>240 750</b>	<b>245 750</b>	<b>240 750</b>	<b>240 750</b>	<b>240 750</b>	<b>240 750</b>	<b>240 750</b>	<b>2 937 500</b>

Net Surplus/(deficit)

	33 950	53 950	51 450	60 950	81 950	81 950	90 250	108 450	125 250	164 250	125 250	86 250	1 063 900
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## Appendix 3

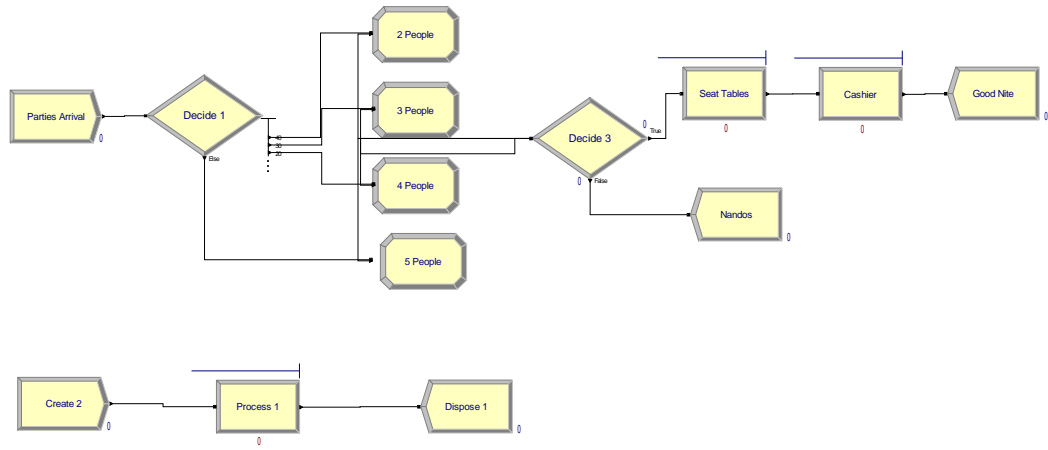
## FINANCIAL BUDGET FOR 1 MARCH 2009 TO FEBRUARY 2010

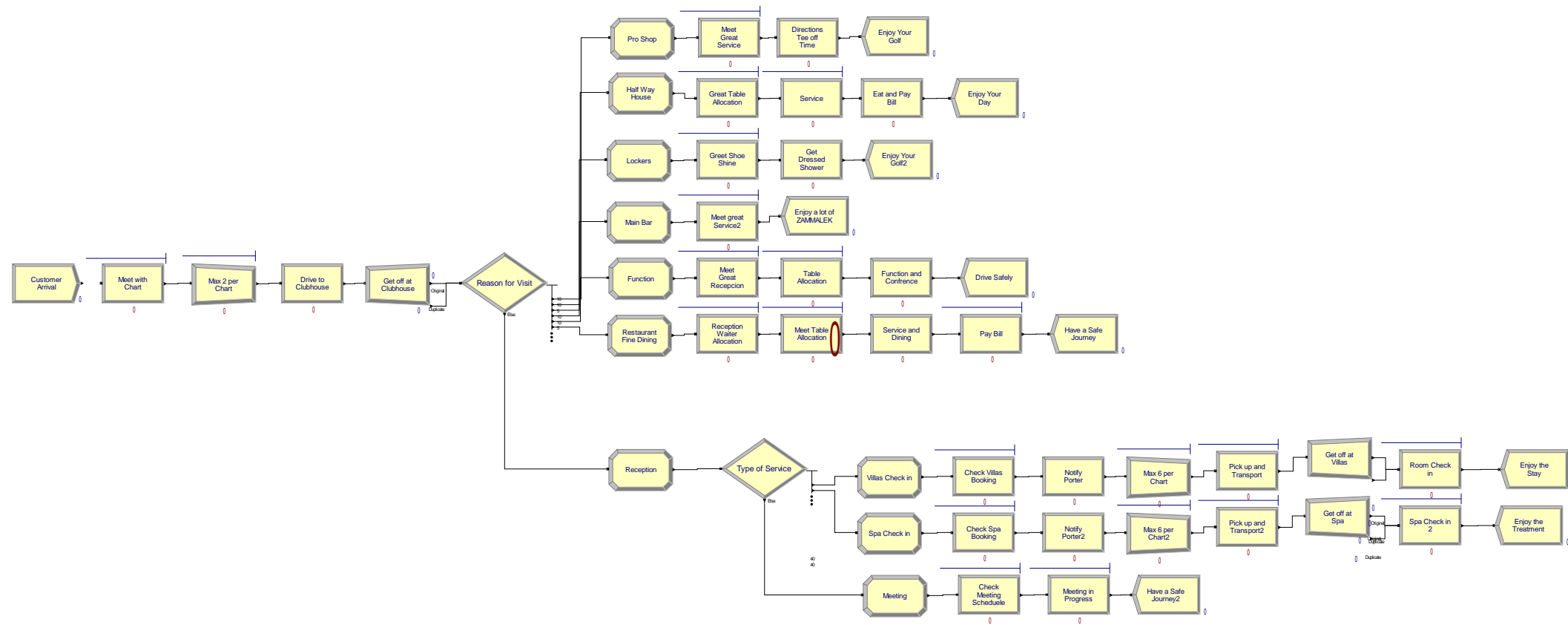
PAGE 6

SUMMARIZED INCOME AND EXPENDITURE

	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	ANNUAL BUDGET
Caterin Profit/(Loss)	33 950	53 950	51 450	60 950	81 950	81 950	90 250	108 450	125 250	164 250	125 250	86 250	R 1 063 900
GOLF Profit/(Loss)	73 229	75 829	100 829	80 829	(29 171)	(103 171)	(199 171)	23 829	50 829	173 829	(56 171)	10 829	R 202 348
GYM Profit/(Loss)	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	R 120 000
	-	-	-	-	-	-	-	-	-	-	-	-	R 0
SPA RENTAL	-	-	-	30 000	30 000	70 000	70 000	50 000	50 000	50 000	50 000	50 000	R 450 000
CARWASH RENTAL	-	-	-	-	12 000	12 000	12 000	12 000	12 000	12 000	12 000	12 000	R 96 000
	-	-	-	-	-	-	-	-	-	-	-	-	R 0
	-	-	-	-	-	-	-	-	-	-	-	-	R 0
	-	-	-	-	-	-	-	-	-	-	-	-	R 0
	-	-	-	-	-	-	-	-	-	-	-	-	R 0
<b>TOTAL INCOME</b>	<b>117 179</b>	<b>139 779</b>	<b>162 279</b>	<b>181 779</b>	<b>104 779</b>	<b>70 779</b>	<b>(16 921)</b>	<b>204 279</b>	<b>248 079</b>	<b>410 079</b>	<b>141 079</b>	<b>169 079</b>	<b>1 932 248</b>
Less ADMIN EXPN.	220 250	299 250	309 250	285 900	315 400	292 900	295 400	290 400	292 900	290 400	285 400	337 900	R 3 515 350
<b>TRADE Profit/(Loss)</b>	<b>(103 071)</b>	<b>(159 471)</b>	<b>(146 971)</b>	<b>(104 121)</b>	<b>(210 621)</b>	<b>(222 121)</b>	<b>(312 321)</b>	<b>(86 121)</b>	<b>(44 821)</b>	<b>119 679</b>	<b>(144 321)</b>	<b>(168 821)</b>	<b>(1 583 102)</b>
RETRENCHMENTS	-	137 700	-	-	-	-	-	-	-	-	-	-	R 137 700
MANAGEMENT FEES	-	-	80 000	30 000	30 000	30 000	30 000	30 000	30 000	30 000	30 000	30 000	R 350 000
GYM - RAY FINCH	-	-	36 000	36 000	36 000	-	-	-	-	-	-	-	R 108 000
	-	-	-	-	-	-	-	-	-	-	-	-	R 0
	-	-	-	-	-	-	-	-	-	-	-	-	R 0
<b>NETT Profit/(Loss)</b>	<b>(103 071)</b>	<b>(297 171)</b>	<b>(262 971)</b>	<b>(170 121)</b>	<b>(276 621)</b>	<b>(252 121)</b>	<b>(342 321)</b>	<b>(116 121)</b>	<b>(74 821)</b>	<b>89 679</b>	<b>(174 321)</b>	<b>(198 821)</b>	<b>-R 2 178 802</b>
SALE OF ASSETS													R 0
INTEREST EARNED													R 0
<b>Final TOTAL For Year</b>	<b>(103 071)</b>	<b>(297 171)</b>	<b>(262 971)</b>	<b>(170 121)</b>	<b>(276 621)</b>	<b>(252 121)</b>	<b>(342 321)</b>	<b>(116 121)</b>	<b>(74 821)</b>	<b>89 679</b>	<b>(174 321)</b>	<b>(198 821)</b>	<b>-R 2 178 802</b>

Appendix 4





## **Appendix 6**

### **Procedure for Corrective and Preventative Action**

#### **1. PURPOSE**

The purpose of this procedure is to provide a uniform and consistent method for undertaking corrective (reactive) and preventive (pro-active) actions needed to eliminate the causes of actual or potential non-conformances in the Country Club.

#### **2. SCOPE**

The procedure is applicable to all system related non-conformances or potential non-conformances observed either during supervision, review or internal audit and which necessitate formal corrective action. It is also applicable to all customer or third-party complaints, whether written or verbal.

#### **3. DEFINITIONS AND ABBREVIATIONS**

CC: Country Club  
MR: Management Representative  
NC: Non-Conformance  
NCR: Non-Conformance Report  
CAR: Corrective Action Request

#### **4. RESPONSIBILITY**

- 4.1 The Management Representative (MR), which is the Country Club Manager, has overall responsibility to ensure that all non-conformances detected are dealt with in accordance with this Procedure.
- 4.2 Each Manager is responsible for taking corrective and preventive action in his/her area of responsibility (Food, Beverage, Golf Director Etc.), as agreed for each case.

4.3 The General Manager of the Estate is responsible for ensuring that customer complaints are followed up.

## **5. PROCEDURE**

### **5.1 IDENTIFICATION AND RECORDING**

5.1.1 The Corrective Action Request (CAR) form is the mechanism to:

5.1.1.1 correct all Quality System, process and service NC's;

5.1.1.2 record corrective (reactive) actions to eliminate the causes of the above NC's;

5.1.1.3 record preventive (pro-active) actions to eliminate potential causes of the above NC's;

5.1.1.4 handle all customer complaints; and

5.1.1.5 suggest improvements to the Quality System.

5.1.2 Non-conformances or potential non-conformances which require issuing of a CAR may be observed in the Quality System in any of the following situations:

5.1.2.1 NC's observed in the provision of services as part of regular supervision. If the type of NC is such that corrective and/or action can be taken, then the CAR is issued and cross-referenced in the NCR form.

5.1.2.2 System related NC's or potential NC's or improvement possibilities observed during reviews of quality records, processes, NCR's and operations. The person responsible for the observations raises a CAR and issues it to the MR. Such non-conformances and improvement possibilities are dealt with when Management Review Meeting take place.

5.1.2.3 Non-conformances observed during Internal Quality Audits. It is the responsibility of the Auditor to issue CAR's to the person being audited.

5.1.2.4 All customer or third party complaints, either verbal or written, are addressed by issuing CAR's if necessary. The person responsible for receiving the complaint or the MR

issues the CAR. The MR acknowledges receipt of the complaint in writing within 24 hours.

- 5.1.3 All CAR's raised are copied to the MR who coordinates and ensures that they are investigated and corrective and/or preventive actions taken. The MR maintains a sequential numbering system and a register for CAR's for effective implementation and follow-up.
- 5.1.4 It is not the intention to raise a CAR for each incidental minor deficiency observed in implementation of systems and producers. CAR's should only be issued for handling major system NC's, potential NC's or improvements, and all customer complaint analyses.
- 5.1.5 Major NC's are those are those related to lack of procedure, system, standard or misuse of the quality standards initially contractually agreed.
- 5.1.6 Minor NC's such as single instances where the agreed requirements are not adhered to, genuine mistakes or deficiencies within process limitations should all be addressed on the spot, and may be reported as observation as part of that activity report.

## **5.2 REVIEW, INVESTIGATION AND IMPLEMENTATION**

- 5.2.1 The MR, person being audited or the person responsible for the activity reviews the CAR. They may obtain, if required, help in proposing and undertaking corrective and preventative actions.
- 5.2.2 After review and investigation of the observed or potential NC or improvement, suggestion or complaint, the reviewer proposes corrective and preventive actions of the Car form. A copy of the CAR is passed to the initiator and MR.
- 5.2.3 The proposed actions must be implemented by the responsible person nominated in the Car. The effects of the corrective and preventive actions are monitored by the implementing personnel.

- 5.2.4 In the case of a customer complaint, MR in the conjunction with the relevant functionary replies in writing to the customer, reporting on the investigation results and the corrective and preventive measures taken to eliminate the cause of the NC.
- 5.2.5 Changes in the procedures resulting from the corrective and preventive actions are carried out in accordance with the Procedure (Control of Documents).

### **5.3 FOLLOW – UP**

- 5.3.1 Follow-up monitoring or audits are undertaken by the MR or a nominated representative to verify that the corrective and preventative actions are implemented, and to ensure that the desired results are achieved.
- 5.3.2 The CAR is signed off and closed only if the corrective and preventive actions are satisfactory. If the results are not satisfactory, a new NC is observed and is treated as per this Procedure.

### **5.4 RECORDS**

- 5.4.1 Records of CAR's are maintained by the MR.
- 5.4.2 A CAR status log must also be maintained by the MR for reference, and this data will be used as one of the inputs for Management Review.
- 5.4.3 All CAR's related to customer complaints are maintained in a separate file to rapidly judge the effectiveness of the Quality System in handling and reducing the frequency of customer complaints.

## **6. REFERENCES**

### **6.1 Standards**

Quality Management Standard	SABS ISO 9001:2000
Quality Management Standard	SABS ISO 9004:2000
South African Qualifications Act	No 58 of 1995
Higher Education Act	1997

## 6.2 Procedures

Control of Documents

Department of Industrial and System Engineering P0852E01

### References

Department of Industrial and System Engineering Procedures P0852E01

Google [www.google.com](http://www.google.com)

Quality Management Standards SABS ISO 9001:2008

Presentation by SABS representative 5 May 2009

Wikipedia [www.wikipedia.com](http://www.wikipedia.com)



# Restaurant Feasibility and Break Even Analysis

Fields of User Input  
Data of Concern



	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	ANNUAL
RESTAURANT FOOD	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 225 000.00	R 225 000.00	R 230 000.00	R 240 000.00	R 250 000.00	R 300 000.00	R 250 000.00	R 220 000.00	R 2 740 000.00
COST OF SALES %	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
Gross Income	R 120 079.60	R 120 079.60	R 120 079.60	R 120 079.60	R 135 083.72	R 135 083.72	R 138 000.00	R 144 000.00	R 150 000.00	R 180 000.00	R 150 000.00	R 132 000.00	R 1 644 493.18
Fixed Expences	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00
Nett Income	R 48 079.60	R 48 079.60	R 48 079.60	R 48 079.60	R 63 083.72	R 63 083.72	R 66 000.00	R 72 000.00	R 78 000.00	R 108 000.00	R 78 000.00	R 60 000.00	R 1 572 493.18

Square Meter	400	Rate	R 150.00
Square Meter Retal Cost	R 60 000.00		
Nr of Waiters	4	Rate	R 1 500.00
Nr of Chefs	2		R 3 000.00
Salaries Cost	R 12 000.00		

Fixed Monthly Cost  
(Rent & Salaries )  
R 72 000.00

Equation Method Profit = (Sales - Variable Expences) - Fixed Expences

Sales Price per Unit	Average Gross Income per Person	R 100.00
Variable Cost per Unit	Average Cost per Person	R 25.00
Total Fixed Expences		R 72 000

Calculation Sales = Variable expences + Fixed expences + Profit

Nr of Units per Month 960 **Break Even Point**  
Nr of Units per Year 11520

Activity Level	0	75	150	225	300	375	450	525	600	675	750	825	900	975
Variable cost at activity level	R 0.00	R 1 875.00	R 3 750.00	R 5 625.00	R 7 500.00	R 9 375.00	R 11 250.00	R 13 125.00	R 15 000.00	R 16 875.00	R 18 750.00	R 20 625.00	R 22 500.00	R 24 375.00
Fixed Expences	0	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00
Total Expence	0	R 73 875.00	R 75 750.00	R 77 625.00	R 79 500.00	R 81 375.00	R 83 250.00	R 85 125.00	R 87 000.00	R 88 875.00	R 90 750.00	R 92 625.00	R 94 500.00	R 96 375.00
Sales	R 0.00	R 7 500.00	R 15 000.00	R 22 500.00	R 30 000.00	R 37 500.00	R 45 000.00	R 52 500.00	R 60 000.00	R 67 500.00	R 75 000.00	R 82 500.00	R 90 000.00	R 97 500.00

## Feasibility Analysis

Based on the fact that Budget R 200 000.00  
Sales at Break Even Point R 96 000.00  
Outstanding Balance needed R 104 000.00

Nr of Units needed to make Budget 1040

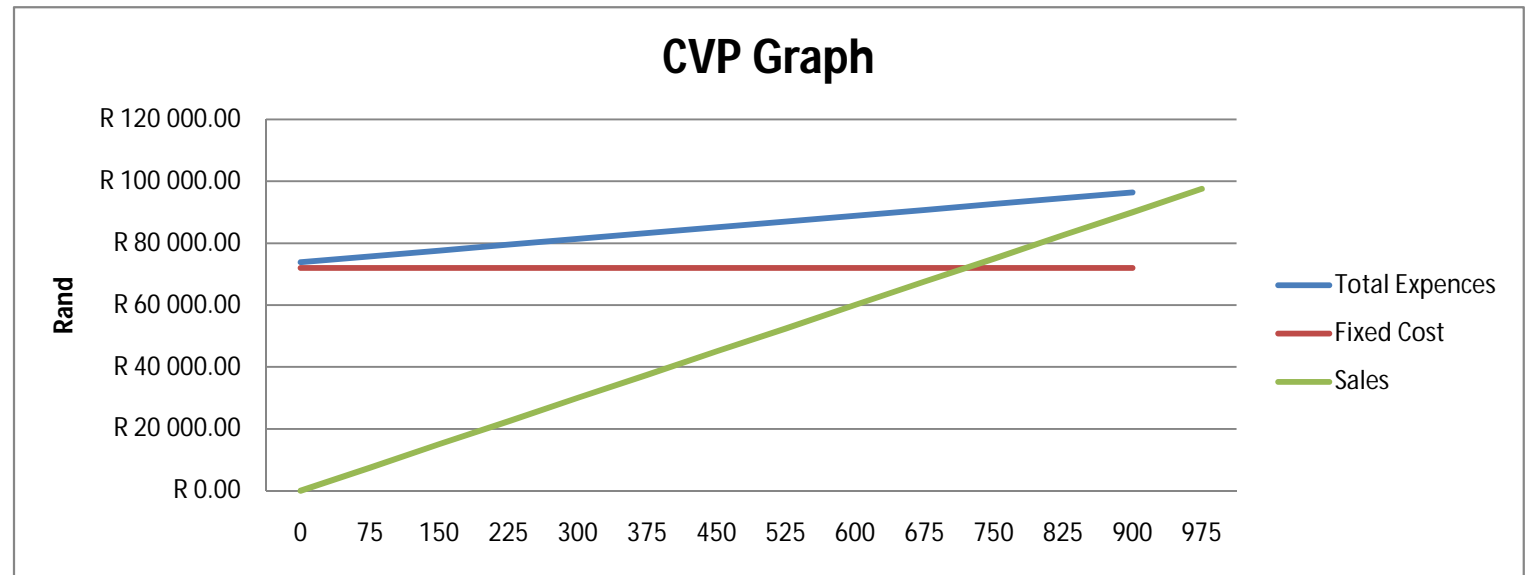
Nr of Residents on Estate 4000  
Percentage supporting Restaurant 10%  
Nr of Guest in a month 3000  
Percentage supporting Restaurant 50%

Total Nr of Possible Guests 1900

Estimated Amount above Budget 860

Estimated Amount in Rands above Budget R 86 000.00

Estimated Nett income above Budget' R 14 000.00



# Restaurant Feasibility and Break Even Analysis

Fields of User Input  
Data of Concern



	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	ANNUAL
RESTAURANT FOOD	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 225 000.00	R 225 000.00	R 230 000.00	R 240 000.00	R 250 000.00	R 300 000.00	R 250 000.00	R 220 000.00	R 2 740 000.00
COST OF SALES %	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
Gross Income	R 120 079.60	R 120 079.60	R 120 079.60	R 120 079.60	R 135 083.72	R 135 083.72	R 138 000.00	R 144 000.00	R 150 000.00	R 180 000.00	R 150 000.00	R 132 000.00	R 1 644 493.18
Fixed Expences	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00
Nett Income	R 48 079.60	R 48 079.60	R 48 079.60	R 48 079.60	R 63 083.72	R 63 083.72	R 66 000.00	R 72 000.00	R 78 000.00	R 108 000.00	R 78 000.00	R 60 000.00	R 1 572 493.18

Square Meter	400	Rate	R 150.00
Square Meter Retal Cost	R 60 000.00		
Nr of Waiters	4	Rate	R 1 500.00
Nr of Chefs	2		R 3 000.00
Salaries Cost	R 12 000.00		

Fixed Monthly Cost  
(Rent & Salaries ) R 72 000.00

Equation Method Profit = (Sales - Variable Expences) - Fixed Expences

Sales Price per Unit	Average Gross Income per Person	R 150.00
Variable Cost per Unit	Average Cost per Person	R 50.00
Total Fixed Expences		R 72 000

Calculation Sales = Variable expences + Fixed expences + Profit

Nr of Units per Month 720 **Break Even Point**  
Nr of Units per Year 8640

Activity Level	0	75	150	225	300	375	450	525	600	675	750	825	900	975
Variable cost at activity level	R 0.00	R 3 750.00	R 7 500.00	R 11 250.00	R 15 000.00	R 18 750.00	R 22 500.00	R 26 250.00	R 30 000.00	R 33 750.00	R 37 500.00	R 41 250.00	R 45 000.00	R 48 750.00
Fixed Expences	0	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00
Total Expence	0	R 75 750.00	R 79 500.00	R 83 250.00	R 87 000.00	R 90 750.00	R 94 500.00	R 98 250.00	R 102 000.00	R 105 750.00	R 109 500.00	R 113 250.00	R 117 000.00	R 120 750.00
Sales	R 0.00	R 11 250.00	R 22 500.00	R 33 750.00	R 45 000.00	R 56 250.00	R 67 500.00	R 78 750.00	R 90 000.00	R 101 250.00	R 112 500.00	R 123 750.00	R 135 000.00	R 146 250.00

## Feasibility Analysis

Based on the fact that Budget R 200 000.00  
Sales at Break Even Point R 108 000.00  
Outstanding Balance needed R 92 000.00

Nr of Residents on Estate 4000  
Percentage supporting Restaurant 10%  
Nr of Guest in a month 3000  
Percentage supporting Restaurant 50%

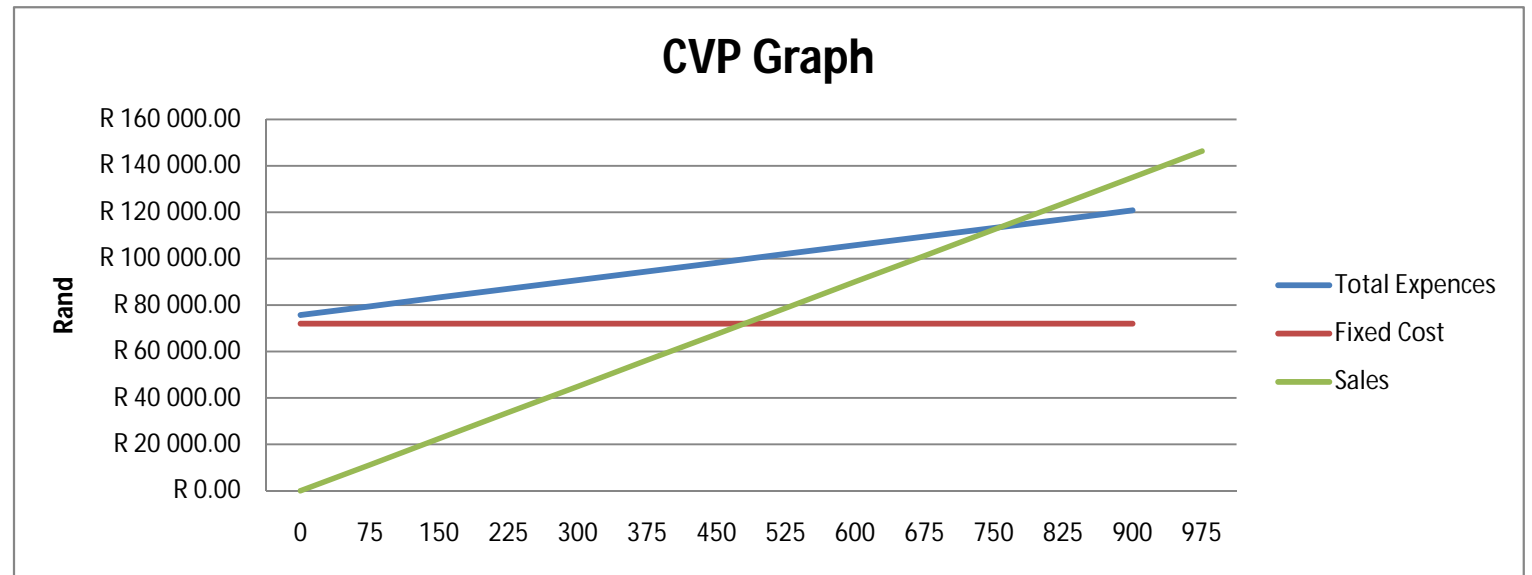
Nr of Units needed to make Budget 613

Total Nr of Possible Guests 1900

Estimated Amount above Budget 1287

Estimated Amount in Rands above Budget R 193 000.00

Estimated Nett income above Budget' R 121 000.00



# Restaurant Feasibility and Break Even Analysis

Fields of User Input  
Data of Concern



	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	ANNUAL
RESTAURANT FOOD	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 225 000.00	R 225 000.00	R 230 000.00	R 240 000.00	R 250 000.00	R 300 000.00	R 250 000.00	R 220 000.00	R 2 740 000.00
COST OF SALES %	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
Gross Income	R 120 079.60	R 120 079.60	R 120 079.60	R 120 079.60	R 135 083.72	R 135 083.72	R 138 000.00	R 144 000.00	R 150 000.00	R 180 000.00	R 150 000.00	R 132 000.00	R 1 644 493.18
Fixed Expences	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00
Nett Income	R 48 079.60	R 48 079.60	R 48 079.60	R 48 079.60	R 63 083.72	R 63 083.72	R 66 000.00	R 72 000.00	R 78 000.00	R 108 000.00	R 78 000.00	R 60 000.00	R 1 572 493.18

Square Meter	400	Rate	R 150.00
Square Meter Retal Cost	R 60 000.00		
Nr of Waiters	4	Rate	R 1 500.00
Nr of Chefs	2		R 3 000.00
Salaries Cost	R 12 000.00		

Fixed Monthly Cost  
(Rent & Salaries ) R 72 000.00

Equation Method Profit = (Sales - Variable Expences) - Fixed Expences

Sales Price per Unit	Average Gross Income per Person	R 200.00
Variable Cost per Unit	Average Cost per Person	R 75.00
Total Fixed Expences		R 72 000

Calculation Sales = Variable expences + Fixed expences + Profit

Nr of Units per Month 576 **Break Even Point**  
Nr of Units per Year 6912

Activity Level	0	75	150	225	300	375	450	525	600	675	750	825	900	975
Variable cost at activity level	R 0.00	R 5 625.00	R 11 250.00	R 16 875.00	R 22 500.00	R 28 125.00	R 33 750.00	R 39 375.00	R 45 000.00	R 50 625.00	R 56 250.00	R 61 875.00	R 67 500.00	R 73 125.00
Fixed Expences	0	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00	R 72 000.00
Total Expence	0	R 77 625.00	R 83 250.00	R 88 875.00	R 94 500.00	R 100 125.00	R 105 750.00	R 111 375.00	R 117 000.00	R 122 625.00	R 128 250.00	R 133 875.00	R 139 500.00	R 145 125.00
Sales	R 0.00	R 15 000.00	R 30 000.00	R 45 000.00	R 60 000.00	R 75 000.00	R 90 000.00	R 105 000.00	R 120 000.00	R 135 000.00	R 150 000.00	R 165 000.00	R 180 000.00	R 195 000.00

## Feasibility Analysis

Based on the fact that Budget R 200 000.00  
Sales at Break Even Point R 115 200.00  
Outstanding Balance needed R 84 800.00

Nr of Residents on Estate 4000  
Percentage supporting Restaurant 10%  
Nr of Guest in a month 3000  
Percentage supporting Restaurant 50%

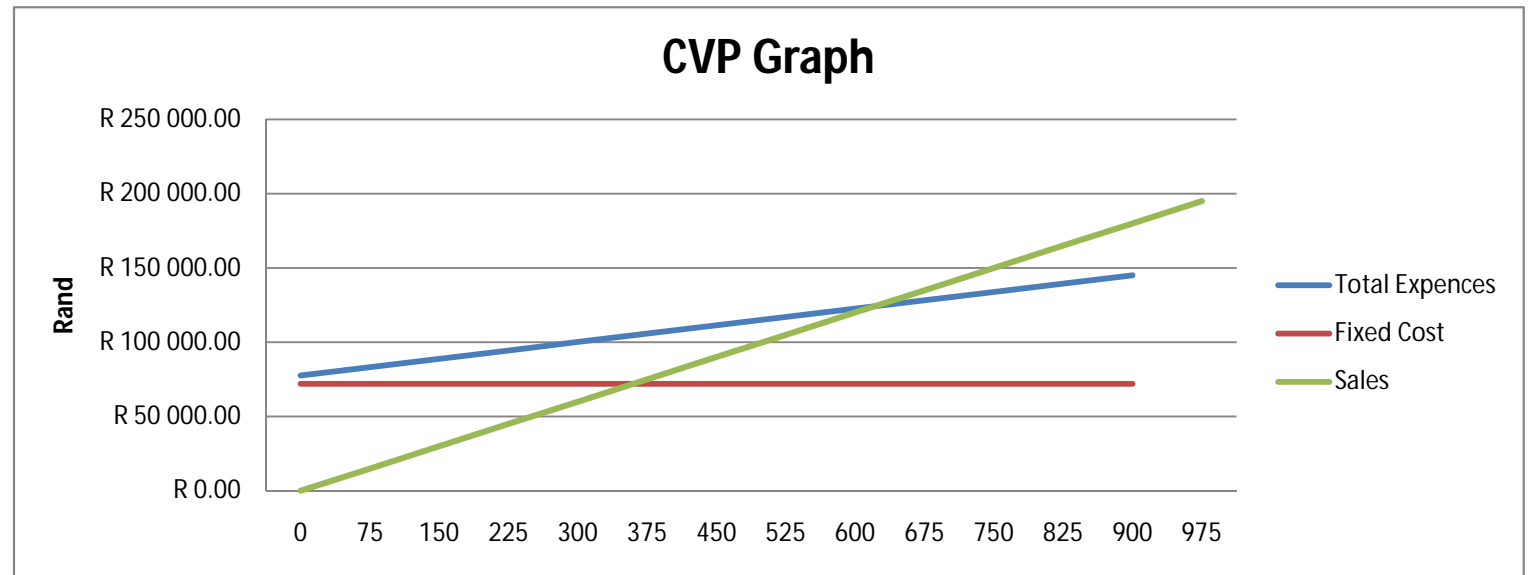
Nr of Units needed to make Budget 424

Total Nr of Possible Guests 1900

Estimated Amount above Budget 1476

Estimated Amount in Rands above Budget R 295 200.00

Estimated Nett income above Budget' R 223 200.00



**Country Club (Golf Course)  
Break Even Analysis  
and CVP Graph**

Fields of User Input  
Data of Concern



**Mar-09      Apr-09      May-09      Jun-09      Jul-09      Aug-09      Sep-09      Oct-09      Nov-09      Dec-09      Jan-10      Feb-10      ANNUAL**

Average Gross Income per round  
Average Cost per round of Golf  
Average Netto Income per round

R 418.92	R 319.54	R 404.66	R 459.36	R 350.36	R 313.36	R 345.09	R 342.49	R 349.35	R 318.59	R 361.89	R 361.18	R 357.93
R 355.25	R 264.39	R 316.99	R 378.53	R 379.53	R 403.07	R 504.43	R 324.84	R 312.39	R 225.88	R 406.83	R 351.77	R 344.50
R 63.68	R 55.15	R 87.68	R 80.83	-R 29.17	-R 89.71	-R 159.34	R 17.65	R 36.97	R 92.71	-R 44.94	R 9.42	R 13.42

Equation Method

Profit = (Sales - Variable Expences) - Fixed Expences

Example

$$R250Q^* = R150Q^* + R35,000 + R0^{**}$$

$$R100Q = R35000$$

$$Q = R35,000 / R100$$

$$Q = 350 \text{ Units}$$

Q\* = Number (Quantity) of units sold.

\*\*The break even point can be computed by finding that point where profit is zero

Sales Price per Unit  
Variable Cost per Unit  
Total Fixed Expences

Average Gross Income per round  
Average Cost per round of Golf

**R 200.00**  
**R 50.00**

**R 259 738**

Calculation

Sales = Variable expences + Fixed expences + Profit

Nr of Units per Month  
Nr of Units per Year

1 732  
20779

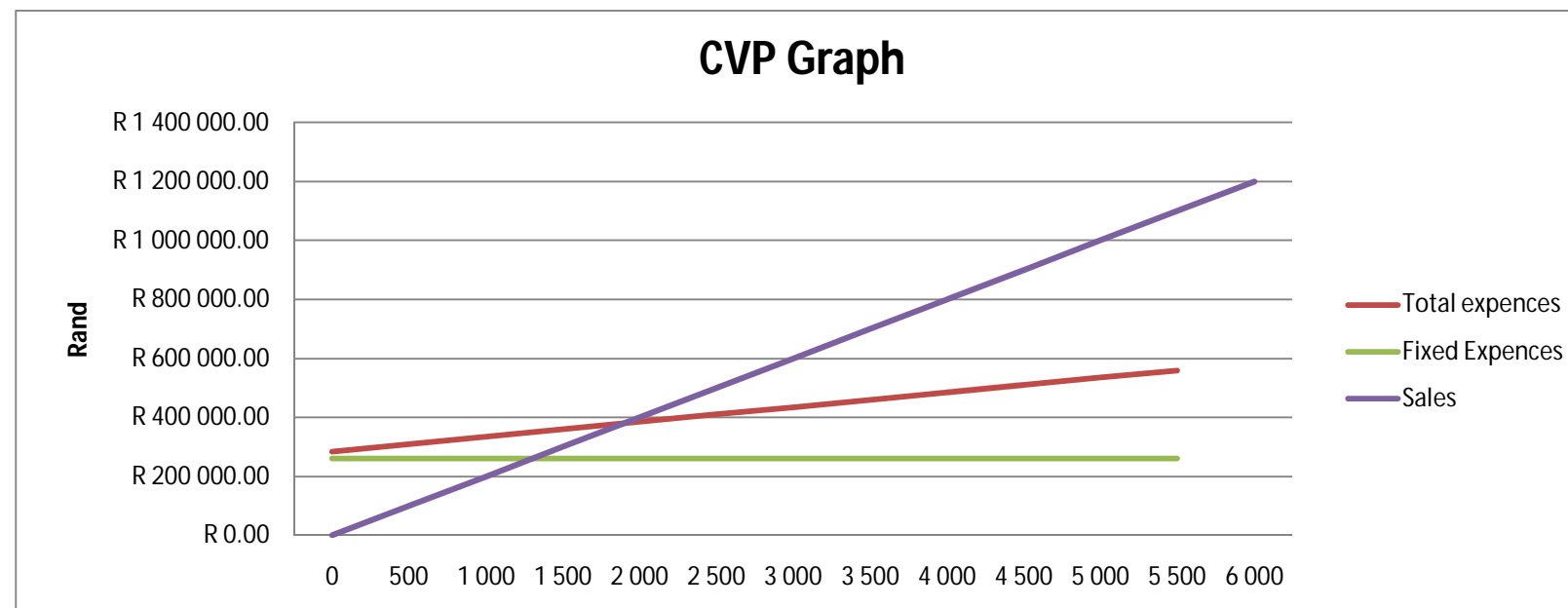
**Break Even Point**

Activity Level  
Variable cost at activity level  
Fixed Expences  
Total Expence

0	500	1 000	1 500	2 000	2 500	3 000	3 500	4 000	4 500	5 000	5 500	6 000
R 0.00	R 25 000.00	R 50 000.00	R 75 000.00	R 100 000.00	R 125 000.00	R 150 000.00	R 175 000.00	R 200 000.00	R 225 000.00	R 250 000.00	R 275 000.00	R 300 000.00
0	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00
0	R 284 738.00	R 309 738.00	R 334 738.00	R 359 738.00	R 384 738.00	R 409 738.00	R 434 738.00	R 459 738.00	R 484 738.00	R 509 738.00	R 534 738.00	R 559 738.00

Sales

R 0.00	R 100 000.00	R 200 000.00	R 300 000.00	R 400 000.00	R 500 000.00	R 600 000.00	R 700 000.00	R 800 000.00	R 900 000.00	R 1 000 000.00	R 1 100 000.00	R 1 200 000.00
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**Country Club (Golf Course)  
Break Even Analysis  
and CVP Graph**

Fields of User Input  
Data of Concern



**Mar-09      Apr-09      May-09      Jun-09      Jul-09      Aug-09      Sep-09      Oct-09      Nov-09      Dec-09      Jan-10      Feb-10      ANNUAL**

Average Gross Income per round  
Average Cost per round of Golf  
Average Netto Income per round

R 418.92	R 319.54	R 404.66	R 459.36	R 350.36	R 313.36	R 345.09	R 342.49	R 349.35	R 318.59	R 361.89	R 361.18	R 357.93
R 355.25	R 264.39	R 316.99	R 378.53	R 379.53	R 403.07	R 504.43	R 324.84	R 312.39	R 225.88	R 406.83	R 351.77	R 344.50
R 63.68	R 55.15	R 87.68	R 80.83	-R 29.17	-R 89.71	-R 159.34	R 17.65	R 36.97	R 92.71	-R 44.94	R 9.42	R 13.42

Equation Method

Profit = (Sales - Variable Expences) - Fixed Expences

Example

$$R250Q^* = R150Q^* + R35,000 + R0^{**}$$

$$R100Q = R35000$$

$$Q = R35,000 / R100$$

$$Q = 350 \text{ Units}$$

Q\* = Number (Quantity) of units sold.

\*\*The break even point can be computed by finding that point where profit is zero

Sales Price per Unit  
Variable Cost per Unit  
Total Fixed Expences

Average Gross Income per round  
Average Cost per round of Golf

**R 250.00**  
**R 75.00**

**R 259 738**

Calculation

Sales = Variable expences + Fixed expences + Profit

Nr of Units per Month  
Nr of Units per Year

1 484  
17811

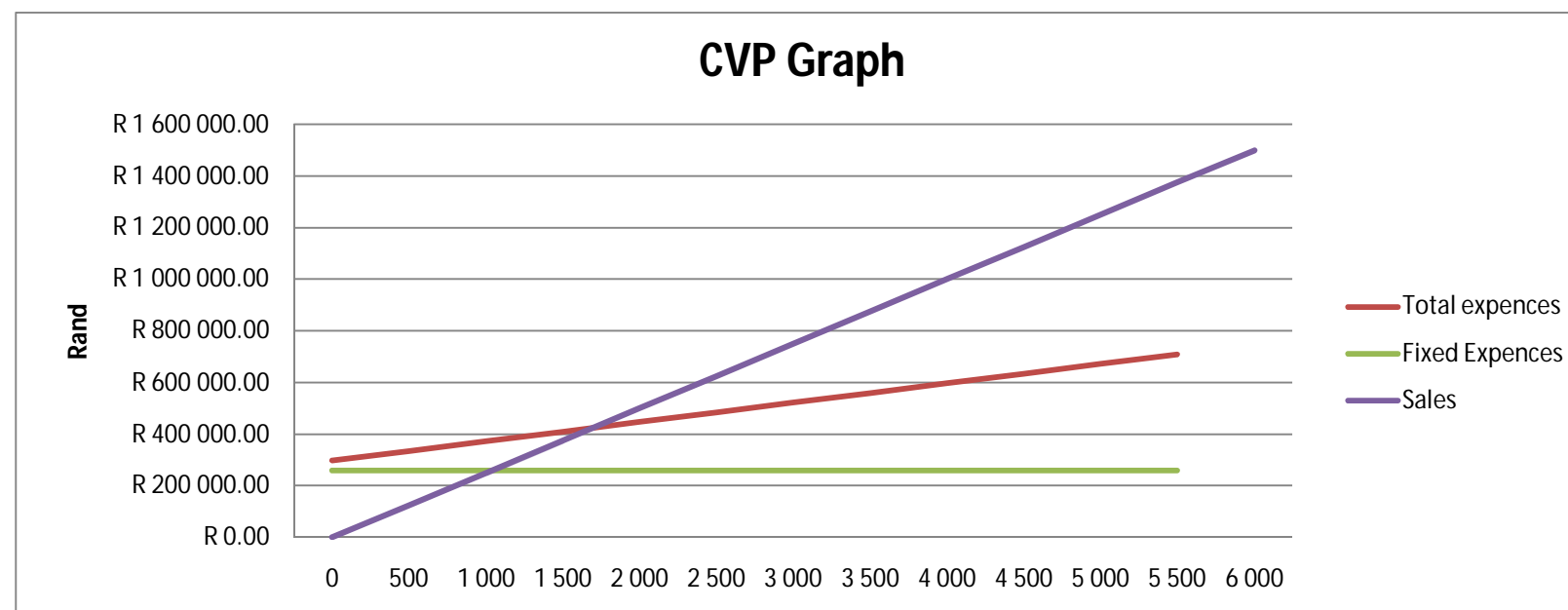
**Break Even Point**

Activity Level  
Variable cost at activity level  
Fixed Expences  
Total Expence

0	500	1 000	1 500	2 000	2 500	3 000	3 500	4 000	4 500	5 000	5 500	6 000
R 0.00	R 37 500.00	R 75 000.00	R 112 500.00	R 150 000.00	R 187 500.00	R 225 000.00	R 262 500.00	R 300 000.00	R 337 500.00	R 375 000.00	R 412 500.00	R 450 000.00
0	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00
0	R 297 238.00	R 334 738.00	R 372 238.00	R 409 738.00	R 447 238.00	R 484 738.00	R 522 238.00	R 559 738.00	R 597 238.00	R 634 738.00	R 672 238.00	R 709 738.00

Sales

R 0.00	R 125 000.00	R 250 000.00	R 375 000.00	R 500 000.00	R 625 000.00	R 750 000.00	R 875 000.00	R 1 000 000.00	R 1 125 000.00	R 1 250 000.00	R 1 375 000.00	R 1 500 000.00
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**Country Club (Golf Course)  
Break Even Analysis  
and CVP Graph**

Fields of User Input  
Data of Concern



**Mar-09      Apr-09      May-09      Jun-09      Jul-09      Aug-09      Sep-09      Oct-09      Nov-09      Dec-09      Jan-10      Feb-10      ANNUAL**

Average Gross Income per round  
Average Cost per round of Golf  
Average Netto Income per round

R 418.92	R 319.54	R 404.66	R 459.36	R 350.36	R 313.36	R 345.09	R 342.49	R 349.35	R 318.59	R 361.89	R 361.18	R 357.93
R 355.25	R 264.39	R 316.99	R 378.53	R 379.53	R 403.07	R 504.43	R 324.84	R 312.39	R 225.88	R 406.83	R 351.77	R 344.50
R 63.68	R 55.15	R 87.68	R 80.83	-R 29.17	-R 89.71	-R 159.34	R 17.65	R 36.97	R 92.71	-R 44.94	R 9.42	R 13.42

Equation Method

Profit = (Sales - Variable Expences) - Fixed Expences

Example

$$R250Q^* = R150Q^* + R35,000 + R0^{**}$$

$$R100Q = R35000$$

$$Q = R35,000 / R100$$

$$Q = 350 \text{ Units}$$

Q\* = Number (Quantity) of units sold.

\*\*The break even point can be computed by finding that point where profit is zero

Sales Price per Unit  
Variable Cost per Unit  
Total Fixed Expences

Average Gross Income per round  
Average Cost per round of Golf

**R 300.00**  
**R 100.00**

**R 259 738**

Calculation

Sales = Variable expences + Fixed expences + Profit

Nr of Units per Month  
Nr of Units per Year

1 299  
15584

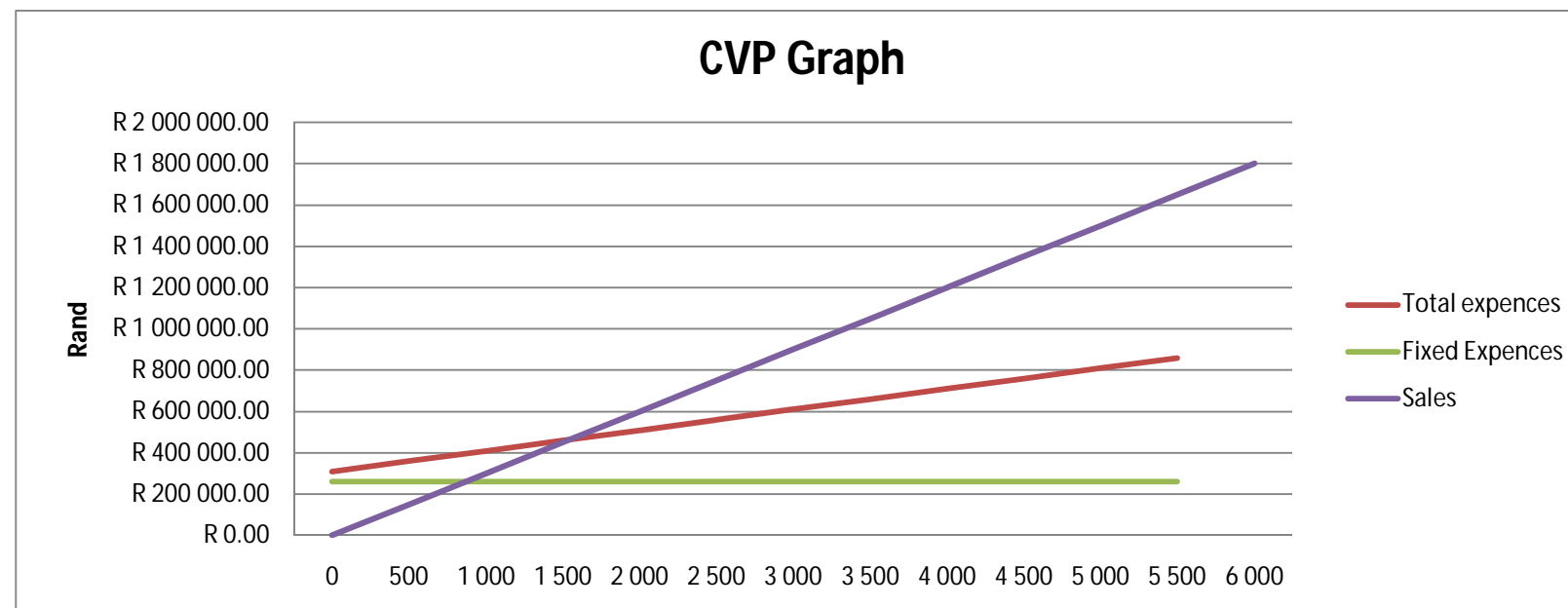
**Break Even Point**

Activity Level  
Variable cost at activity level  
Fixed Expences  
Total Expence

0	500	1 000	1 500	2 000	2 500	3 000	3 500	4 000	4 500	5 000	5 500	6 000
R 0.00	R 50 000.00	R 100 000.00	R 150 000.00	R 200 000.00	R 250 000.00	R 300 000.00	R 350 000.00	R 400 000.00	R 450 000.00	R 500 000.00	R 550 000.00	R 600 000.00
0	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00
0	R 309 738.00	R 359 738.00	R 409 738.00	R 459 738.00	R 509 738.00	R 559 738.00	R 609 738.00	R 659 738.00	R 709 738.00	R 759 738.00	R 809 738.00	R 859 738.00

Sales

R 0.00	R 150 000.00	R 300 000.00	R 450 000.00	R 600 000.00	R 750 000.00	R 900 000.00	R 1 050 000.00	R 1 200 000.00	R 1 350 000.00	R 1 500 000.00	R 1 650 000.00	R 1 800 000.00
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<b>Sensitivity Analysis</b>		<b>Mar-09</b>	<b>Apr-09</b>	<b>May-09</b>	<b>Jun-09</b>	<b>Jul-09</b>	<b>Aug-09</b>	<b>Sep-09</b>	<b>Oct-09</b>	<b>Nov-09</b>	<b>Dec-09</b>	<b>Jan-10</b>	<b>Feb-10</b>	<b>ANNUAL</b>
Gross Income/ (Loss)		R 481 762.00	R 439 362.00	R 465 362.00	R 459 362.00	R 350 362.00	R 360 362.00	R 431 362.00	R 462 362.00	R 480 362.00	R 597 362.00	R 452 362.00	R 415 362.00	R 5 395 744.00
TOT EXPENDITURE		R 408 533.00	R 363 533.00	R 364 533.00	R 378 533.00	R 379 533.00	R 463 533.00	R 630 533.00	R 438 533.00	R 429 533.00	R 423 533.00	R 508 533.00	R 404 533.00	R 5 193 396.00
Nett Income/ (Loss)		R 73 229.00	R 75 829.00	R 100 829.00	R 80 829.00	-R 29 171.00	-R 103 171.00	-R 199 171.00	R 23 829.00	R 50 829.00	R 173 829.00	-R 56 171.00	R 10 829.00	R 202 348.00
<b>PARAMETER FOR CHANGE</b>	<b>200</b>	<b>Amount in Rand per round of Golf</b>												
GREEN FEES		230000	275000	230000	200000	200000	230000	250000	270000	275000	375000	250000	230000	3015000
Income per Day		7419.354839	9166.666667	7419.354839	6666.666667	6451.612903	7419.354839	8333.333333	8709.677419	9166.666667	12096.77419	8064.516129	8214.285714	8260.273973
Amount of rounds per day		37	46	37	33	32	37	42	44	46	60	40	41	41
Amount of rounds per month		<b>1150</b>	<b>1375</b>	<b>1150</b>	<b>1000</b>	<b>1000</b>	<b>1150</b>	<b>1250</b>	<b>1350</b>	<b>1375</b>	<b>1875</b>	<b>1250</b>	<b>1150</b>	<b>15075</b>
Average Gross Income per round		R 418.92	R 319.54	R 404.66	R 459.36	R 350.36	R 313.36	R 345.09	R 342.49	R 349.35	R 318.59	R 361.89	R 361.18	R 357.93
Average Cost per round of Golf		R 355.25	R 264.39	R 316.99	R 378.53	R 379.53	R 403.07	R 504.43	R 324.84	R 312.39	R 225.88	R 406.83	R 351.77	R 344.50
Average Netto Income per round		R 63.68	R 55.15	R 87.68	R 80.83	-R 29.17	-R 89.71	-R 159.34	R 17.65	R 36.97	R 92.71	-R 44.94	R 9.42	R 13.42
<b>PARAMETER FOR CHANGE</b>	<b>35%</b>	<b>Cost of Sales</b>												
HALFWAY/H FOOD		R 65 000.00	R 65 000.00	R 65 000.00	R 65 000.00	R 65 000.00	R 65 000.00	R 70 000.00	R 70 000.00	R 75 000.00	R 75 000.00	R 70 000.00	R 65 000.00	R 815 000.00
HALFWAY BAR		R 17 500.00	R 17 500.00	R 17 500.00	R 17 500.00	R 17 500.00	R 17 500.00	R 20 000.00	R 22 000.00	R 25 000.00	R 25 000.00	R 20 000.00	R 20 000.00	R 237 000.00
Total Halfway House Gross Income		R 82 500.00	R 82 500.00	R 82 500.00	R 82 500.00	R 82 500.00	R 82 500.00	R 90 000.00	R 92 000.00	R 100 000.00	R 100 000.00	R 90 000.00	R 85 000.00	R 1 052 000.00
Less Cost of Sales		28875	28875	28875	28875	28875	28875	31500	32200	35000	35000	31500	29750	368200
Total Halfway House Nett Income		R 53 625.00	R 53 625.00	R 53 625.00	R 53 625.00	R 53 625.00	R 53 625.00	R 58 500.00	R 59 800.00	R 65 000.00	R 65 000.00	R 58 500.00	R 55 250.00	R 683 800.00
Average Halfway House G Income per round		R 71.74	R 60.00	R 71.74	R 82.50	R 82.50	R 71.74	R 72.00	R 68.15	R 72.73	R 53.33	R 72.00	R 73.91	R 69.78
Average Halfway House Income per round		R 46.63	R 39.00	R 46.63	R 53.63	R 53.63	R 46.63	R 46.80	R 44.30	R 47.27	R 34.67	R 46.80	R 48.04	R 45.36
GOLF CART HIRE		R 140 000.00	R 150 000.00	R 130 000.00	R 120 000.00	R 120 000.00	R 100 000.00	R 140 000.00	R 150 000.00	R 155 000.00	R 165 000.00	R 160 000.00	R 145 000.00	R 1 675 000.00
Average cart income per round of golf		R 121.74	R 109.09	R 113.04	R 120.00	R 120.00	R 86.96	R 112.00	R 111.11	R 112.73	R 88.00	R 128.00	R 126.09	R 111.11
Norm. Trading Inc. Income (Pro Shop)		486 500.00	541 500.00	567 500.00	442 500.00	442 500.00	462 500.00	523 500.00	554 500.00	572 500.00	689 500.00	544 500.00	507 500.00	6 335 000.00
Average Pro Shop Income per round		R 423.04	R 393.82	R 493.48	R 442.50	R 442.50	R 402.17	R 418.80	R 410.74	R 416.36	R 367.73	R 435.60	R 441.30	R 420.23
SALARIES Country Club		R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 1 440 000.00
Salaries Golf Course		R 90 000.00	R 90 000.00	R 100 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 1 270 000.00
SALARIES Admin & Club		R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 696 000.00
SALARIES Food & Beverage		R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 2 400 000.00
Total Salary Expence		R 468 000.00	R 468 000.00	R 478 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 5 806 000.00
Total Expences Country Club		R 594 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 269 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 3 461 856.00
TOT EXPENDITURE Golf Course		R 408 533	R 363 533	R 364 533	R 378 533	R 379 533	R 463 533	R 630 533	R 438 533	R 429 533	R 423 533	R 508 533	R 404 533	R 5 193 396
TOTAL ADMIN & Club		R 220 250.00	R 299 250.00	R 309 250.00	R 285 900.00	R 315 400.00	R 292 900.00	R 295 400.00	R 290 400.00	R 292 900.00	R 290 400.00	R 285 400.00	R 337 900.00	R 3 515 350.00
TOTAL EXPENSE		R 267 750.00	R 247 750.00	R 250 250.00	R 240 750.00	R 240 750.00	R 240 750.00	R 245 750.00	R 240 750.00	R 240 750.00	R 240 750.00	R 240 750.00	R 240 750.00	R 2 937 500.00
Total Expences		R 1 491 271.00	R 1 170 271.00	R 1 183 771.00	R 1 164 921.00	R 1 195 421.00	R 1 266 921.00	R 1 431 421.00	R 1 229 421.00	R 1 222 921.00	R 1 214 421.00	R 1 294 421.00	R 1 242 921.00	R 15 108 102.00
Salaries as Percentage of Total Expences		31.38%	39.99%	40.38%	41.89%	40.82%	38.52%	34.09%	39.69%	39.90%	40.18%	37.70%	39.26%	38.43%

- o Average Gross income per round of golf.
- o Total cost per round of golf
- o Average Netto income per round of golf
- o Average cart income per round of golf.
- o Average Halfway House sales per round of golf.
- o Average Pro Shop sales per round of golf
- o Salaries as a percentage of Total expence.





# Sensitivity Analysis

	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	ANNUAL
Gross Income/ (Loss)	R 481 762.00	R 439 362.00	R 465 362.00	R 459 362.00	R 350 362.00	R 360 362.00	R 431 362.00	R 462 362.00	R 480 362.00	R 597 362.00	R 452 362.00	R 415 362.00	R 5 395 744.00
TOT EXPENDITURE	R 408 533.00	R 363 533.00	R 364 533.00	R 378 533.00	R 379 533.00	R 463 533.00	R 630 533.00	R 438 533.00	R 429 533.00	R 423 533.00	R 508 533.00	R 404 533.00	R 5 193 396.00
Nett Income/ (Loss)	R 73 229.00	R 75 829.00	R 100 829.00	R 80 829.00	-R 29 171.00	-R 103 171.00	-R 199 171.00	R 23 829.00	R 50 829.00	R 173 829.00	-R 56 171.00	R 10 829.00	R 202 348.00
<b>PARAMETER FOR CHANGE</b>	<b>250</b>	Amount in Rand per round of Golf											
GREEN FEES	230000	275000	230000	200000	200000	230000	250000	270000	275000	375000	250000	230000	3015000
Income per Day	7419.354839	9166.666667	7419.354839	6666.666667	6451.612903	7419.354839	8333.333333	8709.677419	9166.666667	12096.77419	8064.516129	8214.285714	8260.273973
Amount of rounds per day	30	37	30	27	26	30	33	35	37	48	32	33	33
Amount of rounds per month	920	1100	920	800	800	920	1000	1080	1100	1500	1000	920	12060
Average Gross Income per round	R 523.65	R 399.42	R 505.83	R 574.20	R 437.95	R 391.70	R 431.36	R 428.11	R 436.69	R 398.24	R 452.36	R 451.48	R 447.41
Average Cost per round of Golf	R 444.06	R 330.48	R 396.23	R 473.17	R 474.42	R 503.84	R 630.53	R 406.05	R 390.48	R 282.36	R 508.53	R 439.71	R 430.63
Average Netto Income per round	R 79.60	R 68.94	R 109.60	R 101.04	-R 36.46	-R 112.14	-R 199.17	R 22.06	R 46.21	R 115.89	-R 56.17	R 11.77	R 16.78
<b>PARAMETER FOR CHANGE</b>	<b>40%</b>	Cost of Sales											
HALFWAY/H FOOD	R 65 000.00	R 65 000.00	R 65 000.00	R 65 000.00	R 65 000.00	R 65 000.00	R 70 000.00	R 70 000.00	R 75 000.00	R 75 000.00	R 70 000.00	R 65 000.00	R 815 000.00
HALFWAY BAR	R 17 500.00	R 17 500.00	R 17 500.00	R 17 500.00	R 17 500.00	R 17 500.00	R 20 000.00	R 22 000.00	R 25 000.00	R 25 000.00	R 20 000.00	R 20 000.00	R 237 000.00
Total Halfway House Gross Income	R 82 500.00	R 82 500.00	R 82 500.00	R 82 500.00	R 82 500.00	R 82 500.00	R 90 000.00	R 92 000.00	R 100 000.00	R 100 000.00	R 90 000.00	R 85 000.00	R 1 052 000.00
Less Cost of Sales	33000	33000	33000	33000	33000	33000	36000	36800	40000	40000	36000	34000	420800
Total Halfway House Nett Income	R 49 500.00	R 49 500.00	R 49 500.00	R 49 500.00	R 49 500.00	R 49 500.00	R 54 000.00	R 55 200.00	R 60 000.00	R 60 000.00	R 54 000.00	R 51 000.00	R 631 200.00
Average Halfway House G Income per round	R 89.67	R 75.00	R 89.67	R 103.13	R 103.13	R 89.67	R 90.00	R 85.19	R 90.91	R 66.67	R 90.00	R 92.39	R 87.23
Average Halfway House Income per round	R 53.80	R 45.00	R 53.80	R 61.88	R 61.88	R 53.80	R 54.00	R 51.11	R 54.55	R 40.00	R 54.00	R 55.43	R 52.34
GOLF CART HIRE	R 140 000.00	R 150 000.00	R 130 000.00	R 120 000.00	R 120 000.00	R 100 000.00	R 140 000.00	R 150 000.00	R 155 000.00	R 165 000.00	R 160 000.00	R 145 000.00	R 1 675 000.00
Average cart income per round of golf	R 152.17	R 136.36	R 141.30	R 150.00	R 150.00	R 108.70	R 140.00	R 138.89	R 140.91	R 110.00	R 160.00	R 157.61	R 138.89
Norm. Trading Inc. Income (Pro Shop)	486 500.00	541 500.00	567 500.00	442 500.00	442 500.00	462 500.00	523 500.00	554 500.00	572 500.00	689 500.00	544 500.00	507 500.00	6 335 000.00
Average Pro Shop Income per round	R 528.80	R 492.27	R 616.85	R 553.13	R 553.13	R 502.72	R 523.50	R 513.43	R 520.45	R 459.67	R 544.50	R 551.63	R 525.29
SALARIES Country Club	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 1 440 000.00
Salaries Golf Course	R 90 000.00	R 90 000.00	R 100 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 1 270 000.00
SALARIES Admin & Club	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 696 000.00
SALARIES Food & Beverage	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 2 400 000.00
Total Salary Expence	R 468 000.00	R 468 000.00	R 478 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 5 806 000.00
Total Expences Country Club	R 594 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 269 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 3 461 856.00
TOT EXPENDITURE Golf Course	R 408 533	R 363 533	R 364 533	R 378 533	R 379 533	R 463 533	R 630 533	R 438 533	R 429 533	R 423 533	R 508 533	R 404 533	R 5 193 396
TOTAL ADMIN & Club	R 220 250.00	R 299 250.00	R 309 250.00	R 285 900.00	R 315 400.00	R 292 900.00	R 295 400.00	R 290 400.00	R 292 900.00	R 290 400.00	R 285 400.00	R 337 900.00	R 3 515 350.00
TOTAL EXPENSE	R 267 750.00	R 247 750.00	R 250 250.00	R 240 750.00	R 240 750.00	R 240 750.00	R 245 750.00	R 240 750.00	R 240 750.00	R 240 750.00	R 240 750.00	R 240 750.00	R 2 937 500.00
Total Expences	R 1 491 271.00	R 1 170 271.00	R 1 183 771.00	R 1 164 921.00	R 1 195 421.00	R 1 266 921.00	R 1 431 421.00	R 1 229 421.00	R 1 222 921.00	R 1 214 421.00	R 1 294 421.00	R 1 242 921.00	R 15 108 102.00
Salaries as Percentage of Total Expences	31.38%	39.99%	40.38%	41.89%	40.82%	38.52%	34.09%	39.69%	39.90%	40.18%	37.70%	39.26%	38.43%

- o Average Gross income per round of golf.
- o Total cost per round of golf
- o Average Netto income per round of golf
- o Average cart income per round of golf.
- o Average Halfway House sales per round of golf.
- o Average Pro Shop sales per round of golf
- o Salaries as a percentage of Total expense.



# Sensitivity Analysis

	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	ANNUAL
Gross Income/ (Loss)	R 481 762.00	R 439 362.00	R 465 362.00	R 459 362.00	R 350 362.00	R 360 362.00	R 431 362.00	R 462 362.00	R 480 362.00	R 597 362.00	R 452 362.00	R 415 362.00	R 5 395 744.00
TOT EXPENDITURE	R 408 533.00	R 363 533.00	R 364 533.00	R 378 533.00	R 379 533.00	R 463 533.00	R 630 533.00	R 438 533.00	R 429 533.00	R 423 533.00	R 508 533.00	R 404 533.00	R 5 193 396.00
Nett Income/ (Loss)	R 73 229.00	R 75 829.00	R 100 829.00	R 80 829.00	-R 29 171.00	-R 103 171.00	-R 199 171.00	R 23 829.00	R 50 829.00	R 173 829.00	-R 56 171.00	R 10 829.00	R 202 348.00
<b>PARAMETER FOR CHANGE</b>	<b>300</b>	<b>Amount in Rand per round of Golf</b>											
<b>GREEN FEES</b>	<b>230000</b>	<b>275000</b>	<b>230000</b>	<b>200000</b>	<b>200000</b>	<b>230000</b>	<b>250000</b>	<b>270000</b>	<b>275000</b>	<b>375000</b>	<b>250000</b>	<b>230000</b>	<b>3015000</b>
Income per Day	7419.354839	9166.666667	7419.354839	6666.666667	6451.612903	7419.354839	8333.333333	8709.677419	9166.666667	12096.77419	8064.516129	8214.285714	8260.273973
Amount of rounds per day	25	31	25	22	22	25	28	29	31	40	27	27	28
Amount of rounds per month	<b>766.6666667</b>	<b>916.6666667</b>	<b>766.6666667</b>	<b>666.6666667</b>	<b>666.6666667</b>	<b>766.6666667</b>	<b>833.3333333</b>	<b>900</b>	<b>916.6666667</b>	<b>1250</b>	<b>833.3333333</b>	<b>766.6666667</b>	<b>10050</b>
Average Gross Income per round	R 628.39	R 479.30	R 606.99	R 689.04	R 525.54	R 470.04	R 517.63	R 513.74	R 524.03	R 477.89	R 542.83	R 541.78	R 536.89
Average Cost per round of Golf	R 532.87	R 396.58	R 475.48	R 567.80	R 569.30	R 604.61	R 756.64	R 487.26	R 468.58	R 338.83	R 610.24	R 527.65	R 516.76
Average Netto Income per round	R 95.52	R 82.72	R 131.52	R 121.24	-R 43.76	-R 134.57	-R 239.01	R 26.48	R 55.45	R 139.06	-R 67.41	R 14.12	R 20.13
<b>PARAMETER FOR CHANGE</b>	<b>45%</b>	<b>Cost of Sales</b>											
HALFWAY/H FOOD	R 65 000.00	R 65 000.00	R 65 000.00	R 65 000.00	R 65 000.00	R 65 000.00	R 70 000.00	R 70 000.00	R 75 000.00	R 75 000.00	R 70 000.00	R 65 000.00	R 815 000.00
HALFWAY BAR	R 17 500.00	R 17 500.00	R 17 500.00	R 17 500.00	R 17 500.00	R 17 500.00	R 20 000.00	R 22 000.00	R 25 000.00	R 25 000.00	R 20 000.00	R 20 000.00	R 237 000.00
Total Halfway House Gross Income	R 82 500.00	R 82 500.00	R 82 500.00	R 82 500.00	R 82 500.00	R 82 500.00	R 90 000.00	R 92 000.00	R 100 000.00	R 100 000.00	R 90 000.00	R 85 000.00	R 1 052 000.00
Less Cost of Sales	37125	37125	37125	37125	37125	37125	40500	41400	45000	45000	40500	38250	473400
Total Halfway House Nett Income	R 45 375.00	R 45 375.00	R 45 375.00	R 45 375.00	R 45 375.00	R 45 375.00	R 49 500.00	R 50 600.00	R 55 000.00	R 55 000.00	R 49 500.00	R 46 750.00	R 578 600.00
Average Halfway House G Income per round	R 107.61	R 90.00	R 107.61	R 123.75	R 123.75	R 107.61	R 108.00	R 102.22	R 109.09	R 80.00	R 108.00	R 110.87	R 104.68
Average Halfway House Income per round	R 59.18	R 49.50	R 59.18	R 68.06	R 68.06	R 59.18	R 59.40	R 56.22	R 60.00	R 44.00	R 59.40	R 60.98	R 57.57
GOLF CART HIRE	R 140 000.00	R 150 000.00	R 130 000.00	R 120 000.00	R 120 000.00	R 100 000.00	R 140 000.00	R 150 000.00	R 155 000.00	R 165 000.00	R 160 000.00	R 145 000.00	R 1 675 000.00
Average cart income per round of golf	R 182.61	R 163.64	R 169.57	R 180.00	R 180.00	R 130.43	R 168.00	R 166.67	R 169.09	R 132.00	R 192.00	R 189.13	R 166.67
Norm. Trading Inc. Income (Pro Shop)	486 500.00	541 500.00	567 500.00	442 500.00	442 500.00	462 500.00	523 500.00	554 500.00	572 500.00	689 500.00	544 500.00	507 500.00	6 335 000.00
Average Pro Shop Income per round	R 634.57	R 590.73	R 740.22	R 663.75	R 663.75	R 603.26	R 628.20	R 616.11	R 624.55	R 551.60	R 653.40	R 661.96	R 630.35
SALARIES Country Club	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 120 000.00	R 1 440 000.00
Salaries Golf Course	R 90 000.00	R 90 000.00	R 100 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 110 000.00	R 1 270 000.00
SALARIES Admin & Club	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 58 000.00	R 696 000.00
SALARIES Food & Beverage	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 200 000.00	R 2 400 000.00
Total Salary Expende	R 468 000.00	R 468 000.00	R 478 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 488 000.00	R 5 806 000.00
Total Expences Country Club	R 594 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 269 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 259 738.00	R 3 461 856.00
TOT EXPENDITURE Golf Course	R 408 533	R 363 533	R 364 533	R 378 533	R 379 533	R 463 533	R 630 533	R 438 533	R 429 533	R 423 533	R 508 533	R 404 533	R 5 193 396
TOTAL ADMIN & Club	R 220 250.00	R 299 250.00	R 309 250.00	R 285 900.00	R 315 400.00	R 292 900.00	R 295 400.00	R 290 400.00	R 292 900.00	R 290 400.00	R 285 400.00	R 337 900.00	R 3 515 350.00
TOTAL EXPENSE	R 267 750.00	R 247 750.00	R 250 250.00	R 240 750.00	R 240 750.00	R 240 750.00	R 245 750.00	R 240 750.00	R 240 750.00	R 240 750.00	R 240 750.00	R 240 750.00	R 2 937 500.00
Total Expences	R 1 491 271.00	R 1 170 271.00	R 1 183 771.00	R 1 164 921.00	R 1 195 421.00	R 1 266 921.00	R 1 431 421.00	R 1 229 421.00	R 1 222 921.00	R 1 214 421.00	R 1 294 421.00	R 1 242 921.00	R 15 108 102.00
Salaries as Percentage of Total Expences	31.38%	39.99%	40.38%	41.89%	40.82%	38.52%	34.09%	39.69%	39.90%	40.18%	37.70%	39.26%	38.43%

- o Average Gross income per round of golf.
- o Total cost per round of golf
- o Average Netto income per round of golf
- o Average cart income per round of golf.
- o Average Halfway House sales per round of golf.
- o Average Pro Shop sales per round of golf
- o Salaries as a percentage of Total expense.



## Appendix 10

### Nicolaas - Survey Example (Page 1 of 12)

★ indicates a required answer

#### Section 1: Background Information

1) Please insert your e-mail address (This is for verification purposes) ★

2) Where do you live? ★

- Eastern Cape
- Free State
- Gauteng
- KwaZulu-Natal
- Limpopo
- Mpumalanga
- North West
- Northern Cape
- Western Cape
- Other:

3) In which town / city do you live? ★

4) What is your gender? ★

- Female
- Male

5) Would you like to be... ★

Yes No

...informed of events and specials at the Estate?

...contacted by Estate Properties?

Pause

## Nicolaas - Survey Example (Page 2 of 12)

★ indicates a required answer

### Section 2: General Feedback

6) Was this your first visit to the Estate? ★

Yes

No

Pause

## Nicolaas - Survey Example (Page 3 of 12)

★ indicates a required answer

### 7) How did you learn about the Estate? ★

- Advert: Compleat Golfer
- Advert: Tee to Green
- Advert: SA Women Golfer
- Cloud9Golf
- Exhibitions: Bridal Expo
- Exhibitions: Getaway Show
- Exhibitions: Pretoria Show
- Exhibitions: Tourism Indaba
- Golf day / tour / weekend
- Internet: Euphoria Webpage
- PlaymoregolfSA
- Saw a brochure
- Wedding
- Won a prize / Received a voucher
- Word of mouth: colleagues
- Word of mouth: family
- Word of mouth: friends
- Other:

Pause

## Nicolaas - Survey Example (Page 4 of 12)

★ indicates a required answer

8) Please describe your overall experience at the Estate ★

9) How would you rate the following? (n/a = not applicable) ★

	n/a	Shocking	Very poor	Poor	Average	Good	Very good	Exceptional
Security guards at gate house	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Service at parking	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Main reception	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Patio services (Halfway house)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Food & beverages	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bar & bar lounge	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fine Dine Restaurant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Activities offered at Euphoria	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
How your queries were handled	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
How your complaints were handled	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

10) Please use the space below for comments on the above aspects, suggestions, complaints and compliments.



Pause

## Nicolaas - Survey Example (Page 5 of 12)

★ indicates a required answer

11) Which of these activities available at the Estate did you make use of? ★

- Archery
- Cable Car
- Conference Facilities
- Driving range
- Fishing
- Game drive (Guided)
- Nature walk (Guided)
- Quad Biking
- Marnella's Fine Dine Restaurant
- Picnic Facilities
- Teambuilding
- Wedding
- Other:

12) IF AVAILABLE at the Estate, what will you make use of? ★

- Braai area
- Games Room
- Guided tours
- Gymnasium
- Horse Riding

Kayaking  
 Mini-Golf  
 Mountain biking  
 Squash  
 Tennis  
 Other:

**Pause**

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95509	survey	5	feedback
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**Nicolaas - Survey Example (Page 6 of 12)**

★ indicates a required answer

**Section 3: Country Club**

**13) Did you play golf during your visit? ★**

Yes  
 No

**Pause**

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## Nicolaas - Survey Example (Page 7 of 12)

★ indicates a required answer

14) Where would you rank the Course in the top 100 golf courses? ★

Top 10

15) Please rate the following? (n/a = not applicable) ★

	n/a	Shocking	Very poor	Poor	Average	Good	Very good	Exceptional
The way your booking was handled	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The condition of the change room	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The service rendered in the pro-shop	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The driving range	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The golf course as a whole	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The playability of the golf course	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

16) Please use the space below for comments on the above aspects, suggestions, complaints and compliments.

17) Are you aware of the golf academy? ★

Yes

No

Pause

## Nicolaas - Survey Example (Page 8 of 12)

★ indicates a required answer

### Section 4: Villas

18) Did you stay in the Villas during your visit? ★

Yes

No

Pause

## Nicolaas - Survey Example (Page 9 of 12)

★ indicates a required answer

19) Please describe your overall experience at the Villas ★

20) Please rate the following: (n/a = not applicable) ★

n/a   Shocking Poor   Very poor   Average Good   Very good   Exceptional

Porter service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Check-in procedure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transport provided	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Information brochure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Housekeeping	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Check-out procedure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

21) Please use the space below for comments on the above aspects, suggestions, complaints and compliments.

**Pause**

**Nicolaas - Survey Example (Page 10 of 12)**

★ indicates a required answer

Section 5: Hydro

22) Did you make use of the Hydro during your visit to the Estate? ★

Yes

No

Pause

## Nicolaas - Survey Example (Page 11 of 12)

★ indicates a required answer

23) Please rate the following (n/a = not applicable) ★

	n/a	Shocking	Very poor	Poor	Average	Good	Very good	Exceptional
The way your booking was handled	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Your transport to the hydro	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The meet and greet	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Your therapist's professionalism	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The quality of the treatment(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The atmosphere in the hydro	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The hygiene at the hydro	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Your overall experience	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

24) Please use the space below for comments on the above aspects, suggestions, complaints and compliments.

Pause

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## Nicolaas - Survey Example (Page 12 of 12)

★ indicates a required answer

### ProDimen Research Consultants

ProDimen Research Consultants (the research consultancy managing the Estates survey) is a dynamic research consultancy viewing research as the starting point of good business practices and the foundation of decision making processes. Our research products are aimed at businesses wishing to improve their products, services and/or relationships with their clients as well as individuals investigating new business opportunities. Visit our website at [www.prodimen.co.za](http://www.prodimen.co.za)

**25) If you would like to know more about ProDimen, please provide your contact details below:**

Pause

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