

ANALYSIS OF BREAK-EVEN POINT AS A BASIS FOR PROFIT PLANNING: A CASE STUDY OF OSSO COFFEE SPACE IN MEDAN, INDONESIA

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Abstract

This study analyzes the break-even point (BEP) as a basis for profit planning at Osso Coffee Space, a food and beverage micro, small, and medium enterprise (MSME) in Medan Sunggal, Medan, Indonesia. Secondary data covering January to September, including the selling prices of 18 beverages, monthly fixed costs, variable cost per cup, and monthly sales volume, were analyzed using cost-volume-profit (CVP) analysis. The analysis covers contribution margin, BEP in units and rupiah, margin of safety (MOS), degree of operating leverage (DOL), target profit, and sensitivity analysis. The average selling price is IDR 26,722 per cup, variable cost is IDR 10,000 per cup, and contribution margin is IDR 16,722 per cup (62.58%). With monthly fixed costs of IDR 14,240,000, the BEP is 852 cups, or IDR 22,755,615 per month. All nine months exceeded the BEP, with an MOS between 7.5% and 51.5% and an average monthly profit of IDR 8,370,302. A target profit of IDR 25,000,000 per month requires 2,347 cups, 73.6% above average actual sales. Raising the average price by IDR 3,000 per cup would lower the required volume to 1,990 cups. The results show that BEP analysis is a practical basis for profit planning in small coffee shops, with pricing and cost control as the main levers.

Keywords: Break-even point; profit planning; contribution margin; margin of safety; MSME; coffee shop

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1. Introduction

Micro, small, and medium enterprises (MSMEs) are a backbone of the Indonesian economy because they absorb labor, distribute income, and support local economic growth. Within this sector, food and beverage businesses, and coffee shops in particular, have expanded quickly in large cities. Medan is no exception: new coffee shops open frequently, entry barriers are low, and customers can easily switch between outlets. In such a competitive market, the survival of a small coffee shop depends not only on product quality and location but also on the discipline with which the owner manages costs, prices, and sales targets.

Many MSME owners, however, still set prices and monthly targets from experience or from what competitors charge, instead of from a structured calculation of costs. As a result, they often cannot answer two basic questions: how many cups must be sold each month before the business stops losing money, and how many must be sold to reach the profit the

owner actually wants. Without answers to these questions, planning is reactive, and a few weak months can quickly erase the profit earned in strong ones.

Break-even analysis is one of the simplest managerial accounting tools for answering these questions. The break-even point is the level of sales at which total revenue equals total cost, so that profit is zero (Brewer et al., 2019). Once the break-even point is known, managers can derive sales targets, measure how much sales may fall before losses occur, and test how changes in price, cost, and volume affect profit. Previous studies on Indonesian MSMEs have applied break-even analysis to noodle shops, bakeries, and coffee shops and have generally found it useful for profit planning (Devi et al., 2023; Oktavia et al., 2024; Riptiandi et al., 2025). Osso Coffee Space was established in 2022 at Jl. Mesjid No. 3, Tanjung Rejo, Medan Sunggal. It sells coffee, non-coffee drinks, snacks, and main courses through dine-in and takeaway services, and its main customers are patients and employees of Setia Budi Hospital, university students, and the general public. Monthly sales fluctuate considerably, from 921 cups in March to 1,756 cups in August, which makes it difficult for the owner to judge whether a given month is a good or a dangerous one. The owner has also set an ambitious target profit of IDR 25,000,000 per month, but there is no analysis showing what this target implies in terms of sales volume.

Based on this background, this study addresses four questions: (1) what is the break-even point of Osso Coffee Space in units and rupiah; (2) how does actual monthly sales compare with the break-even point, and how large is the margin of safety; (3) how many cups must be sold to reach the target profit of IDR 25,000,000 per month; and (4) how do changes in price, variable cost, and fixed cost affect the break-even point and the target. The study contributes a worked, replicable example of CVP analysis for a small coffee shop that goes beyond the break-even point itself by adding operating leverage and sensitivity analysis, and it translates the results into practical planning recommendations for the owner.

2. Literature Review

2.1 Cost Behavior

Cost behavior describes how total cost reacts to changes in the level of activity. Variable costs change in direct proportion to volume, while fixed costs remain constant in total within the relevant range of activity (Brewer et al., 2019). In a coffee shop, coffee beans, milk, sugar and syrup, ice, and disposable cups are variable costs because each additional drink consumes them. Rent, permanent staff salaries, electricity, water, and equipment depreciation are fixed costs because they must be paid whether the shop sells 900 or 1,700 cups in a month. Separating the two kinds of cost correctly is the foundation of all CVP analysis.

2.2 Contribution Margin

The contribution margin is the selling price per unit minus the variable cost per unit. It is the amount each unit contributes toward covering fixed costs and, once fixed costs are covered, toward profit. The contribution margin ratio (CM ratio) divides the contribution margin by the selling price and expresses the same idea per rupiah of sales (Brewer et al., 2019). A high CM ratio means that sales growth translates quickly into profit, but it also usually goes together with a cost structure that is heavy in fixed costs.

2.3 Break-Even Point and Target Profit

The break-even point in units equals total fixed costs divided by the contribution margin per unit; in rupiah it equals total fixed costs divided by the CM ratio. To plan for a desired profit, the target profit is added to fixed costs before dividing by the contribution margin per unit (Brewer et al., 2019). Because the technique requires only a handful of inputs, it is especially suitable for small businesses that do not have formal budgeting systems, which explains why it appears so often in MSME research.

2.4 Margin of Safety and Degree of Operating Leverage

The margin of safety (MOS) is the excess of actual (or budgeted) sales over break-even sales. It shows how far sales can fall before the business starts to lose money and can be expressed in units, rupiah, or as a percentage of actual sales. The degree of operating leverage (DOL) is the total contribution margin divided by operating profit; it indicates the percentage change in profit that results from a 1% change in sales. A business with high fixed costs has a high DOL: profit rises quickly when sales rise, but it also falls quickly when sales decline (Brewer et al., 2019).

2.5 Previous Studies

Several Indonesian studies have applied break-even analysis to small and large businesses. Table 1 summarizes the studies that are most relevant to this research. **Table 1.** Summary of previous studies

Study	Object	Focus	Relevance to this study
Riptiandi et al. (2025)	Kueqoe MSME	Cost classification, contribution margin, BEP, and sales volume targets	Basic BEP procedure for an MSME
Oktavia et al. (2024)	Noodle MSME in Karawang	BEP and MOS, profit target for the next year	Reports a very large MOS of 93.03%
Devi et al. (2023)	B.O Coffee Shop, Karawang (2019-2021)	BEP and MOS as profit planning tools	Closest business type
Fadilah (2022)	PT Gudang Garam Tbk (2017-2021)	BEP and MOS as profit planning tools	Larger listed manufacturing firm

Source: Compiled by the authors from the cited studies.

Taken together, these studies show that the technique is widely used, but most report only the break-even point and the margin of safety. Fewer examine operating leverage or run systematic what-if scenarios on price and costs, and few concentrate on a single coffee shop in Medan. This study addresses that gap.

2.6 Conceptual Framework

The conceptual framework of this study follows the logic of cost-volume-profit analysis. Cost data are first separated into fixed and variable components. Together with the selling price, these data determine the contribution margin, which in turn determines the break-even point. Actual sales are then compared with the break-even point to measure the

margin of safety and operating leverage, and the same inputs are used to calculate the sales required for a target profit. Finally, changes in price and cost are simulated to show which levers have the greatest effect on the break-even point and on the target. The output of this chain is a set of figures that an owner can use directly in budgeting and in monthly performance reviews.

3. Methods

3.1 Research Design and Data

This study uses a descriptive quantitative approach with a single-case study design at Osso Coffee Space. The data were obtained from the business's own records provided by the owner and consist of (a) the selling prices of 18 beverage menu items (10 coffee-based and 8 noncoffee), (b) monthly fixed costs, (c) variable cost per cup, (d) the number of cups sold in each month from January to September, and (e) the target profit set by the owner. The analysis focuses on beverages, for which the variable cost per cup is recorded.

3.2 Data Sources and Calculation Basis

Table 2 lists the data used in the analysis and where each item comes from. The average selling price is calculated as the simple mean of the 18 beverage prices. Monthly revenue is calculated as cups sold multiplied by the average price, and profit is calculated before income tax. Daily figures are obtained by dividing monthly figures by 30 days.

Table 2. Data used in the analysis

Data	Source	Coverage
Selling prices	Business price list	18 beverage menu items
Fixed costs	Business cost records	Per month: rent, salaries, water, electricity, depreciation
Variable cost	Business cost records	Per cup: beans, milk, sugar and syrup, ice and water, packaging
Cups sold	Business sales records	Monthly, January to September
Target profit	Owner of the business	IDR 25,000,000 per month

Source: Osso Coffee Space records.

3.3 Analytical Procedure

The data were processed in a spreadsheet using the CVP formulas shown in Table 3, where P is the average selling price per cup, V is the variable cost per cup, F is the monthly fixed cost, and Q is the number of cups sold. The analysis proceeds in five steps: calculating the contribution margin and CM ratio; determining the break-even point; comparing monthly sales with the break-even point through MOS; computing the DOL and the sales required for the target profit; and running sensitivity scenarios in which price, variable cost, or fixed cost is changed one at a time.

Table 3. Formulas used in the analysis

Measure	Formula
Contribution margin per cup (CM)	$P - V$

CM ratio	CM / P
BEP (cups)	F / CM
BEP (rupiah)	$F / CM \text{ ratio}$
Sales for target profit (cups)	$(F + \text{target profit}) / CM$
Margin of safety (MOS)	$(Q - \text{BEP cups}) / Q \times 100\%$
Degree of operating leverage (DOL)	$(Q \times CM) / \text{operating profit}$
Operating profit	$Q \times CM - F$

Source: Adapted from Brewer et al. (2019).

4. Results and Discussion

4.1 Results

Cost structure and selling prices. Table 4 shows the cost structure of Osso Coffee Space. Total fixed costs are IDR 14,240,000 per month, and permanent staff salaries alone account for 53.4% of this amount. Rent and electricity each account for 21.1%, while water and depreciation are minor. Variable cost is IDR 10,000 per cup, made up of coffee beans, fresh milk, sugar and syrup, ice and water, and packaging.

Table 4. Monthly fixed costs and variable cost per cup

Cost component	Amount (IDR)	Share
Fixed: Rent	3,000,000	21.1%
Fixed: Permanent staff salaries	7,600,000	53.4%
Cost component	Amount (IDR)	Share
Fixed: Water (PDAM)	340,000	2.4%
Fixed: Electricity (PLN)	3,000,000	21.1%
Fixed: Machinery and equipment depreciation	300,000	2.1%
Total fixed costs per month	14,240,000	100.0%
Variable: Coffee beans (per cup)	3,000	30.0%
Variable: Fresh milk (per cup)	3,500	35.0%
Variable: Sugar and syrup (per cup)	1,500	15.0%
Variable: Ice and water (per cup)	500	5.0%
Variable: Cup, lid, and straw (per cup)	1,500	15.0%

Total variable cost per cup	10,000	100.0 %
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Source: Osso Coffee Space records. Shares are calculated within each cost group.

The 18 beverages are priced between IDR 20,000 (Tea) and IDR 30,000 (Red Velvet, Matcha, and Chocolate). The ten coffee-based drinks average IDR 26,200 and the eight non-coffee drinks average IDR 27,375. Across all 18 items, the prices sum to IDR 481,000, giving a simple average of IDR 26,722 per cup. Variable cost is therefore 37.4% of the average price. **Table 5.**

Selling prices of beverage menu items

Menu	Category	Price (IDR)	Menu	Category	Price (IDR)
Osso Latte	Coffee	29,000	Black Lemon	Coffee	25,000
Americano	Coffee	23,000	Lychee Tea	Non-coffee	28,000
Coffee Latte	Coffee	23,000	Lemon Tea	Non-coffee	25,000
Cappucino	Coffee	25,000	Strawberry Tea	Non-coffee	28,000
Caramel Latte	Coffee	28,000	Red Velvet	Non-coffee	30,000
Vanilla Latte	Coffee	28,000	Matcha	Non-coffee	30,000
Hazelnut Latte	Coffee	28,000	Chocolate	Non-coffee	30,000
Sanger	Coffee	25,000	Honey Lemongrass	Non-coffee	28,000
Mochaccino	Coffee	28,000	Tea	Non-coffee	20,000
Average, coffee		26,200	Average, non-coffee		27,375

Source: Osso Coffee Space price list. Average across all 18 items: IDR 26,722.

Contribution margin and break-even point. Table 6 summarizes the unit economics and the break-even results. Each cup contributes IDR 16,722 toward fixed costs, a CM ratio of 62.58%. Dividing fixed costs by this contribution margin gives a break-even point of 851.6 cups, rounded up to 852 cups per month, or IDR 22,755,615 in revenue. This is about 28 to 29 cups per day, compared with an actual daily average of about 45 cups.

Table 6. Unit economics, break-even point, and target profit

Item	Value
Average selling price per cup	IDR 26,722

Variable cost per cup	IDR 10,000
Contribution margin per cup	IDR 16,722
CM ratio	62.58%
Fixed costs per month	IDR 14,240,000

BEP (cups per month)	852 cups
Item	Value
BEP (revenue per month)	IDR 22,755,615
BEP per day (30 days)	28.4 cups
Sales for IDR 25,000,000 profit	2,347 cups
Revenue for IDR 25,000,000 profit	IDR 62,717,056
Target sales per day	78.2 cups

Source: Author calculation. Average price is IDR 26,722.22 before rounding.

Actual sales, profit, and margin of safety. Table 7 compares monthly sales with the breakeven point. Over the nine months the business sold 12,169 cups, an average of 1,352 cups per month, with total revenue of IDR 325,182,722 and total profit of IDR 75,332,722, or IDR 8,370,302 per month. No month fell below the break-even point. The lowest sales, in March

(921 cups), were only 69 cups above the BEP, giving an MOS of 7.5% and a profit of IDR 1,161,167. The highest sales, in August (1,756 cups), gave an MOS of 51.5% and a profit of IDR 15,124,222. On average, the MOS is 37.0%.

Table 7. Monthly sales, profit, margin of safety, and operating leverage

Month	Cups sold	Revenue (IDR)	Variable cost (IDR)	Profit (IDR)	MOS	DOL
January	1,347	35,994,833	13,470,000	8,284,833	36.8%	2.72
February	1,550	41,419,444	15,500,000	11,679,444	45.1%	2.22
March	921	24,611,167	9,210,000	1,161,167	7.5%	13.26
April	1,130	30,196,111	11,300,000	4,656,111	24.6%	4.06
May	1,570	41,953,889	15,700,000	12,013,889	45.8%	2.19
June	1,100	29,394,444	11,000,000	4,154,444	22.6%	4.43
July	1,345	35,941,389	13,450,000	8,251,389	36.7%	2.73

August	1,756	46,924,222	17,560,000	15,124,222	51.5%	1.94
September	1,450	38,747,222	14,500,000	10,007,222	41.3%	2.42
Total / average	12,169	325,182,722	121,690,000	75,332,722	37.0%	2.70

Source: Author calculation. Fixed cost is IDR 14,240,000 every month. Profit = revenue – variable cost – fixed cost. Totals for MOS and DOL are calculated at average sales.

Target profit. To earn IDR 25,000,000 per month, the shop must sell $(14,240,000 + 25,000,000) / 16,722.22 = 2,346.6$, or 2,347 cups, generating revenue of IDR 62,717,056. This is about 78 cups per day, 73.6% above the average monthly volume and 33.7% above the best month so far (August, 1,756 cups). The highest profit achieved to date (IDR 15,124,222) is only 60.5% of the target.

Table 8 shows the sales needed at several profit levels, both at the current average price and with a price increase of IDR 3,000 per cup. It helps translate the single IDR 25,000,000 target into a sequence of intermediate goals.

Table 8. Sales required for alternative monthly profit targets

Target profit (IDR)	Cups (current price)	Revenue (IDR)	Cups per day	Above average sales	Cups (price +3,000)	Above average sales
10,000,000	1,450	38,747,222	48.3	7.2%	1,230	-9.0%
15,000,000	1,749	46,737,167	58.3	29.4%	1,483	9.7%
Target profit (IDR)	Cups (current price)	Revenue (IDR)	Cups per day	Above average sales	Cups (price +3,000)	Above average sales
20,000,000	2,048	54,727,111	68.3	51.5%	1,737	28.5%
25,000,000	2,347	62,717,056	78.2	73.6%	1,990	47.2%

Source: Author calculation. Average monthly sales are 1,352 cups. Daily figures use 30 days per month; the price scenario holds sales volume constant.

Sensitivity analysis. Table 9 shows what happens when one variable changes while the others are held constant. Profit is calculated at the average monthly volume of 1,352 cups.

Table 9. Sensitivity of the break-even point and target profit

Scenario	BEP (cups)	BEP (IDR)	Cups for target	Profit at 1,352 cups (IDR)
Base case	852	22,755,615	2,347	8,370,302

Average price +5%	789	22,125,556	2,173	10,176,873
Average price -5%	926	23,495,100	2,551	6,563,732
Variable cost +10%	906	24,202,968	2,496	7,018,191
Fixed cost +10%	937	25,031,176	2,432	6,946,302
Price +IDR 3,000 per cup	723	21,460,282	1,990	12,426,636

Source: Author calculation. Target profit is IDR 25,000,000 per month.

4.2 Discussion

Viability and the role of the break-even point. The results show that Osso Coffee Space is financially viable at its current scale: the business needs only about 852 cups per month to cover its costs, and it has exceeded this level in every month observed. This is consistent with a high CM ratio of 62.58%, which is typical of beverage businesses where ingredients cost far less than the selling price. However, a high CM ratio also means the business is carrying a large amount of fixed cost relative to its variable cost. The break-even point is therefore not just a theoretical number; at about 29 cups per day it is a concrete operating threshold that staff and owner can monitor.

Seasonality and risk. The margin of safety reveals a risk that the average profit hides. In March, sales were only 8.1% above break-even, and a drop of just 70 more cups would have produced a loss. April and June were also weak, with MOS of 24.6% and 22.6%. These dips suggest that demand is not stable across the year, which is plausible for a shop whose customers include students and hospital visitors whose numbers vary with academic calendars and patient flows. Although the data do not allow the causes to be identified, the pattern shows that the owner should treat any month with fewer than about 1,000 cups as a warning zone, because the MOS then falls below 15%.

Operating leverage. An average DOL of 2.70 means that a 10% change in sales is expected to change profit by about 27%. In March, the DOL reached 13.26, so a 10% sales change would have moved profit by more than 130%. This asymmetry explains why profit ranged from IDR

1.2 million to IDR 15.1 million although sales varied only between 921 and 1,756 cups. The owner benefits strongly from growth, but the same structure makes the business fragile in slow months. The finding is consistent with the general logic of CVP analysis (Brewer et al., 2019) and indicates that stabilizing sales is at least as valuable as increasing average sales.

Feasibility of the profit target. The target of IDR 25,000,000 per month is difficult to reach through volume alone. It requires 2,347 cups, about 78 cups per day, which is 33.7% above the best month on record. Unless the shop can expand its capacity, customer base, and opening hours at the same time, this level of volume is unlikely to be sustained, and the shop would also probably need additional staff, which would raise fixed costs and push the target further away. A more realistic path is a staged target. For example, a profit of IDR 15,000,000 per month requires $(14,240,000 + 15,000,000) / 16,722.22 = 1,749$ cups, close to the volume achieved in August. Reaching this level consistently would be a meaningful improvement, since average profit is currently IDR 8.4 million.

Price as the strongest lever. The sensitivity analysis shows that price has the largest effect on profit planning. A 5% price increase lowers the break-even point by 63 cups and raises

average profit by about IDR 1.8 million, while a 5% price cut has the opposite effect. A price increase of IDR 3,000 per cup (about 11.2%) lowers the break-even point to 723 cups and reduces the volume needed for the target from 2,347 to 1,990 cups, which is 47.2% above average sales instead of 73.6%. These results hold volume constant after a price increase. In practice, demand may decline, so the owner should apply increases selectively, for example on popular items or premium drinks, and monitor the effect on sales. The break-even framework can then be used to calculate the largest volume loss the shop could tolerate after a price change: with the IDR 3,000 increase, sales could fall to about 723 cups before the shop returns to break-even, which leaves considerable room.

Cost control. A 10% increase in variable costs raises the break-even point by 54 cups, whereas a 10% increase in fixed costs raises it by 85 cups. Because salaries make up 53.4% of fixed costs and electricity another 21.1%, labor scheduling and energy efficiency are the most important cost-control areas. For example, aligning shifts with the peak hours of hospital visitors and students could reduce idle labor in slow periods without affecting service. Negotiating with suppliers for coffee beans and milk, which together make up 65% of variable cost, would also improve the contribution margin.

Comparison with earlier studies. The results agree with earlier work that break-even analysis is a practical and understandable planning tool for MSMEs (Devi et al., 2023; Riptiandi et al., 2025). The margin of safety found here (37.0% on average) is much lower than the 93.03% reported for a noodle MSME in Karawang (Oktavia et al., 2024), which suggests that Osso Coffee Space operates with less cushion. Differences in business type, scale, and the way the cost data were compiled make direct comparison difficult, but the contrast reinforces the point that a small coffee shop with heavy fixed costs must watch its sales closely.

Combined scenario. In practice, owners rarely face a single change at a time. Table 10 compares the base case with a price increase alone and with a price increase that is partly offset by a 10% rise in variable cost caused by higher bean and milk prices. A moderate price increase can more than absorb the higher ingredient cost, but even then the IDR 25,000,000 target remains 55.0% above current average sales, so it cannot be reached without additional volume. **Table 10.** Combined price and cost scenario

Scenario	Price (IDR)	Variable cost (IDR)	Contribution margin (IDR)	BEP (cups)	Cups for IDR 25M profit	Profit at 1,352 cups (IDR)
Base case	26,722	10,000	16,722	852	2,347	8,370,302
Price +IDR 3,000	29,722	10,000	19,722	723	1,990	12,426,636
Price +IDR 3,000 and variable cost +10%	29,722	11,000	18,722	761	2,096	11,074,524

Source: Author calculation.

Practical monitoring rule. The break-even figures can be turned into simple operating rules that do not require accounting knowledge. A break-even volume of 852 cups per month corresponds to about 199 cups per week. If, at the end of the second week of a month, cumulative sales are below roughly 400 cups, the owner can already predict that the month will be close to break-even and respond with a promotion or schedule change before the month ends. Likewise, a staged goal of 1,749 cups per month for a profit of IDR

15,000,000 corresponds to about 58 cups per day. Such targets are easier for staff to understand than a monthly profit figure and can be displayed in the shop.

Implications for the owner. Three implications follow from the analysis. First, the owner should stop treating monthly profit as a single number and instead track how far above the break-even point each month finishes, because the margin of safety signals risk earlier than profit does. Second, any decision that adds fixed cost, such as hiring, renting a larger space, or adding equipment, should be tested against the break-even point first, since each IDR 1,000,000 of additional monthly fixed cost raises break-even sales by about 60 cups. Third, promotions should be evaluated by their contribution margin and not by sales volume alone: a discount that increases sales but reduces the contribution margin per cup may leave profit unchanged or lower.

5. Conclusion

This study analyzed the break-even point as a basis for profit planning at Osso Coffee Space. Table 11 summarizes the answers to the four research questions. **Table 11.** Summary of findings

Research question	Finding
1. Break-even point	852 cups, or IDR 22,755,615 per month (about 29 cups per day); contribution margin IDR 16,722 per cup (CM ratio 62.58%)
2. Actual sales versus BEP	All nine months were above the BEP; MOS 7.5% to 51.5% (average 37.0%); average profit IDR 8,370,302 per month; average DOL 2.70, with March very thin
3. Sales for IDR 25,000,000 profit	2,347 cups per month (revenue about IDR 62.7 million), 73.6% above average sales, so unlikely to be reached through volume alone
4. Effect of price and cost changes	Price has the strongest effect; a price increase of IDR 3,000 per cup lowers the BEP to 723 cups and the target volume to 1,990 cups

Source: Author calculation.

Based on these findings, the owner is advised to follow the recommendations in Table 12. Future research should include food products, use actual transaction data, and incorporate semivariable costs and taxes.

Table 12. Recommendations for the owner

No	Area	Recommended action
1	Monitoring	Use the BEP of about 29 cups per day (about 199 per week) as a benchmark; treat months below 1,000 cups as a warning zone
2	Profit targets	Set targets in stages, starting with about IDR 15,000,000 per month (1,749 cups)
3	Pricing	Review prices selectively, for example on popular or premium drinks, and monitor customer response

4	Cost control	Control fixed costs, especially labor scheduling and electricity, and negotiate with suppliers of beans and milk
No	Area	Recommended action
5	Record keeping	Record sales by menu item so that a weighted contribution margin can be used in future planning

Source: Author analysis.

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