

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	MONTH														Comments and notes
2	<b>INCOME:</b>														
3	TOTAL SALES	20,000	27,000	40,000	45,000	30,000	35,000	56,000	31,000	55,000	46,000	60,000	47,000	492,000	
4	COST OF GOODS	32,000	25,000	26,000	35,000	22,000	21,000	36,000	21,000	26,000	26,000	23,000	20,000	313,000	
5	GROSS PROFIT	-12,000	2,000	14,000	10,000	8,000	14,000	20,000	10,000	29,000	20,000	37,000	27,000	179,000	total sales minus cost of goods
6															
7	<b>FIXED EXPENSES:</b>														
8	Accountancy fees			3,400										3,400	
9	Interest on loans	500	500	500	500	500	500	500	500	500	500	500	500	6,000	
10	Electricity & gas	125	125	125	125	125	125	125	125	125	125	125	125	1,500	
11	Legal fees & co charges	1,500												1,500	
12	Petty cash	250	250	250	250	250	250	250	250	250	250	250	250	3,000	
13	Print & stationery	500	500	500	500	500	500	500	500	500	500	500	500	6,000	
14	Repairs & maintenance	100	100	100	100	100	100	100	100	100	100	100	100	1,200	
15	Motor vehicle costs	550	550	550	550	550	550	550	550	550	550	550	550	6,600	
16	Telephone/internet	900	900	900	900	900	900	900	900	900	900	900	900	10,800	
17	Insurance				1,220				1,520					2,740	
18	Rent	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000	
19	Association fees		480											480	
20	Staff training	250	1,000	250	250	250	250	250	250	250	250	250	250	3,750	
21	Lease of equipment	550	550	550	550	550	550	550	550	550	550	550	550	6,600	
22	Miscellaneous expenses	150	150	150	150	150	150	150	150	150	150	150	150	1,800	
23	<b>Add your expense items here</b>													0	
24														0	
25														0	
26														0	
27														0	
28	<b>VARIABLE EXPENSES</b>														
29	Bank charges	50	68	100	113	75	88	140	78	138	115	150	118	1,230	.0025 of gross sales
30	Advertising & promo	1,000	1,350	2,000	2,250	1,500	1,750	2,800	1,550	2,750	2,300	3,000	2,350	24,600	5% of total sales
31	Postage and couriers	50	68	100	113	75	88	140	78	138	115	150	118	1,230	.0025 of gross sales
32														0	
33	<b>WAGES</b>													0	
34	Salaries & commission	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000	
35	Superannuation	360	360	360	360	360	360	360	360	360	360	360	360	4,320	9% of salaries
36	<b>TOTAL EXPENSES</b>	12,335	12,450	15,335	13,430	11,385	11,660	12,815	12,960	12,760	12,265	13,035	12,320	152,750	
37	Net profit/loss	-24,335	-10,450	-1,335	-3,430	-3,385	2,340	7,185	-2,960	16,240	7,735	23,965	14,680	26,250	
38	Capital introduced (bank loan)	50,000												50,000	
39	Repayment of bank loan			5,000			5,000			10,000	10,000	10,000	10,000	50,000	
40	Cash flow position	25,665	15,215	8,880	5,450	2,065	-595	6,590	3,630	9,870	7,605	21,570	26,250	26,250	