

RUB A DUB HOT TUB - Annual Profit and Loss

	TOTAL (YTD) Current Year
Sales Income (Revenue Centres)	
4010 Sales	\$ 1,210,000
Total Sales	\$ 1,210,000
Cost of Goods (Direct Expenses)	
5110 Wholesale/Product Costs	\$ 474,800
5120 Freight, Shipping & Truck Mileage	\$ 55,500
5140 Starter Kits & Parts/Materials	\$ 96,670
5160 Subcontractors (Electricians)	\$ 48,500
Total Cost of Goods	\$ 675,470
Gross Profit	\$534,530
Gross Margin	44.18%
Expenses (Fixed Costs)	
6110 Rent	\$ 44,004
6120 Storage & Warehousing	\$ 7,000
6130 Marketing	\$ 11,000
6140 Insurance	\$ 13,000
6150 Utilities	\$ 13,000
6160 Accounting	\$ 12,000
6170 Credit Card Processing Fees	\$ 19,000
6180 Phones	\$ 3,000
6190 Internet	\$ 3,000
6200 Wages (Retail, Technicians, Sales)	\$ 120,000
6210 Sales Commissions:	\$ 10,000
6220 Owner Salary	\$ 50,000
6230 Payroll & Benefits	\$ 18,004
6240 Vehicles - Payments	\$ 27,000
6250 Vehicles - Insurance	\$ 4,800
6260 Vehicles - Repairs and Maintenance	\$ 6,000
6270 Fuel	\$ 17,000
6280 Administration/Office	\$ 15,000
6290 Medical	\$ 8,000
6300 Training (First Aid, Water Care)	\$ 7,000
Total Expenses (Fixed Costs)	\$ 407,808
Other Expenses	
6310 Depreciation	\$ 15,000
6320 Taxes	\$ 30,000
6330 Interest Expense	\$ 12,000
Total Other Expenses	\$ 57,000
TOTAL EXPENSES	\$ 464,808
NET PROFIT	\$69,722
PROFIT MARGIN	5.76%

Gross Profit formula is:
(Total Sales - Total Cost of Goods Sold)

Gross Margin formula is:
(Gross Profit / Total Revenue) * 100

Net Profit formula is:
(Gross Profit - Total Expenses)

Net Profit Margin Percentage formula is:
(Net Profit / Total Sales) * 100

Disclaimer: The data presented in this spreadsheet is for demonstration purposes only. The business and all related information are entirely fictional.