

	P&L No 1-Insert your sales and expense figures. Do not change totals or %'s		Sales Required to achieve Variable Interest NPAT		Sales Required to achieve Fixed Interest NPAT		Sales Required for BEP based on data supplied in P&L No 1	
Sales	\$150,000.00	100.00%	\$252,777.64	100.00%	\$225,069.37	100.00%	\$39,553.75	100.00%
COGS	\$35,000.00	23.33%	\$58,981.45	23.33%	\$52,516.19	23.33%	\$9,229.21	23.33%
Gross Profit	\$115,000.00	76.67%	\$193,796.19	76.67%	\$172,553.18	68.26%	\$30,324.54	76.67%
Variable Expenses								
Wages	\$15,000.00	10.00%	\$25,277.76	10.00%	\$22,506.94	10.00%	\$3,955.38	10.00%
Advertising	\$800.00	0.53%	\$1,348.15	0.53%	\$1,200.37	0.53%	\$210.95	0.53%
Stationery	\$250.00	0.17%	\$421.30	0.17%	\$375.12	0.17%	\$65.92	0.17%
Telephony	\$350.00	0.23%	\$589.81	0.23%	\$525.16	0.23%	\$92.29	0.23%
		0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Total Variable Expenses	\$16,400.00	10.93%	\$27,637.02	10.93%	\$24,607.58	10.93%	\$4,324.54	10.93%
Fixed Expenses								
Rent	\$20,000.00	13.33%	\$20,000.00	7.91%	\$20,000.00	8.89%	\$20,000.00	50.56%
Insurance	\$5,000.00	3.33%	\$5,000.00	1.98%	\$5,000.00	2.22%	\$5,000.00	12.64%
Depreciation	\$1,000.00	0.67%	\$1,000.00	0.40%	\$1,000.00	0.44%	\$1,000.00	2.53%
		0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Total Fixed Expenses	\$26,000.00	17.33%	\$26,000.00	10.29%	\$26,000.00	11.55%	\$26,000.00	65.73%
						0.00%		
Total Expenses	\$42,400.00	28.27%	\$53,637.02	21.22%	\$50,607.58	22.49%	\$30,324.54	76.67%
NPBT	\$72,600.00	48.40%	\$140,159.17	55.45%	\$121,945.60	54.18%	\$0.00	
Tax 30%	\$21,780.00	14.52%	\$42,047.75	16.63%	\$36,583.68	16.25%		
NPAT	\$50,820.00	33.88%	\$98,111.42	38.81%	\$85,361.92	37.93%		

Investment	\$1,400,000.00	
Investment Interest	Variable PA	Fixed PA
	9.79%	8.60%
ROI	\$137,060.00	\$120,400.00
Tax	\$38,948.58	\$35,038.08
ROI after tax	\$98,111.42	\$85,361.92

Tax is based on individual tax rates ATO

N.B. All data is GST Exclusive
COGS=Opening Inventory+Purchases-Closing Inventory
Sales-COGS=Gross Profit
Variable-Expenses that vary according to sales volume
Fixed-Expenses that do not vary according to sales volume
Gross Profit-Total Expenses=NPBT(Net Profit Before Tax)
NPBT-Tax=NPAT(Net Profit After Tax)