

	2017 \$	2016 \$
Sales	200,000	180,000
<i>Less Cost of Sales</i>		
Raw Materials	80,000	72,000
Freight	5,000	2,500
Total Cost of Sales	85,000	74,500
GROSS PROFIT	115,000	105,500
<i>Less Expenses</i>		
Wages	40,000	37,000
ACC Levies	500	500
Accounting Fees	900	900
Donations	100	75
Entertainment	250	200
Electricity	2,200	1,800
Insurance	1,200	1,000
Protective Clothing	250	300
Rent	15,000	14,000
Subscriptions	125	125
Depreciation	12,000	11,500
Telephone	3,000	2,000
Total Expenses	75,525	69,400
NET PROFIT/(LOSS)	39,475	36,100

Manual Profit And Loss Statement

Christian G. Meyer



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