

	2017 \$	2016 \$
<b>Sales</b>	<b>200,000</b>	<b>180,000</b>
<i>Less Cost of Sales</i>		
Raw Materials	80,000	72,000
Freight	5,000	2,500
<b>Total Cost of Sales</b>	<b>85,000</b>	<b>74,500</b>
<b>GROSS PROFIT</b>	<b>115,000</b>	<b>105,500</b>
<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
<b>Total Expenses</b>	<b>75,525</b>	<b>69,400</b>
<b>NET PROFIT/(LOSS)</b>	<b>39,475</b>	<b>36,100</b>

# Manual Profit And Loss Statement

**S Marginson**



## **Manual Profit And Loss Statement:**

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