

## Assumptions

### The ABC Company

Mo.	Mo.	Mo.	Mo.	Mo.	Mo.	Mo.	Mo.	Mo.	Mo.	Mo.	Mo.	Year	Year	Year	Year
1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4

### Sales

Factor	QTY	QTY	QTY	QTY	QTY	QTY	QTY	QTY	QTY	QTY	QTY	QTY	QTY	QTY	QTY	QTY
\$120 Product 1	40	50	60	70	80	100	120	130	160	180	200	210	1400	150%	125%	120%
\$85 Service 1	23	30	35	40	45	50	55	60	65	70	75	80	628	150%	125%	120%

### Cost of Goods Sold

\$30 Product 1  
\$22 Service 1

### Fixed costs

\$2,000 /month Rent  
\$600 /month Utilities  
\$1,200 /year Insurance  
\$1,000 /month Advertising  
8% /year Interest on loan(s)  
\$100,000 Loan(s)

To make changes to the P&L,  
change the **ORANGE** assumptions **ONLY**

Any additional Income or Expenses lines should be added with  
commands 'Copy' and 'Insert Copied Cells'  
on **BOTH** the Assumption and P&L page

### Variable Costs

\$2,000 /month	Employee	1	1	1	1	2	2	2	2	2	2	2	2	2	3	3	3
\$0 /month	Owner's draw																
30%	EmplBenefits																

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# The ABC Company

## Cash Flow and Profit & Loss (\$ x 1000)

	Mo.	Mo.	Mo.	Mo.	Mo.	Mo.	Mo.	Mo.	Mo.	Mo.	Mo.	Year	Year	Year	Year	
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4
<b>Income from Sales</b>																
Product 1	\$4.8	\$6.0	\$7.2	\$8.4	\$9.6	\$12.0	\$14.4	\$15.6	\$19.2	\$21.6	\$24.0	\$25.2	\$168.0	\$252.0	\$315.0	\$378.0
Service 1	2.0	2.6	3.0	3.4	3.8	4.3	4.7	5.1	5.5	6.0	6.4	6.8	53.4	80.1	100.1	120.1
<b>Total</b>	<b>6.8</b>	<b>8.6</b>	<b>10.2</b>	<b>11.8</b>	<b>13.4</b>	<b>16.3</b>	<b>19.1</b>	<b>20.7</b>	<b>24.7</b>	<b>27.6</b>	<b>30.4</b>	<b>32.0</b>	<b>221.4</b>	<b>332.1</b>	<b>415.1</b>	<b>498.1</b>
<b>Cost of Goods Sold</b>																
Product 1	1.2	1.5	1.8	2.1	2.4	3.0	3.6	3.9	4.8	5.4	6.0	6.3	42.0	63.0	78.8	94.5
Service 1	0.5	0.7	0.8	0.9	1.0	1.1	1.2	1.3	1.4	1.5	1.7	1.8	13.8	20.7	25.9	31.1
<b>Total</b>	<b>1.7</b>	<b>2.2</b>	<b>2.6</b>	<b>3.0</b>	<b>3.4</b>	<b>4.1</b>	<b>4.8</b>	<b>5.2</b>	<b>6.2</b>	<b>6.9</b>	<b>7.7</b>	<b>8.1</b>	<b>55.8</b>	<b>83.7</b>	<b>104.7</b>	<b>125.6</b>
<b>Gross Income</b>	<b>5.0</b>	<b>6.4</b>	<b>7.6</b>	<b>8.8</b>	<b>10.0</b>	<b>12.2</b>	<b>14.3</b>	<b>15.5</b>	<b>18.5</b>	<b>20.6</b>	<b>22.7</b>	<b>23.9</b>	<b>165.6</b>	<b>248.3</b>	<b>310.4</b>	<b>372.5</b>
<b>Fixed costs</b>																
Rent	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	24.0	24.0	24.0	24.0
Utilities	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	7.2	7.2	7.2	7.2
Insurance	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	1.2	1.2	1.2	1.2
Advertising	1.0	1.0	1.0	1.0	1.0	1.0							6.0	12.0	30.0	50.0
Interest on loan(s)	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	8.0	12.0	12.0	12.0
<b>Total</b>	<b>4.4</b>	<b>4.4</b>	<b>4.4</b>	<b>4.4</b>	<b>4.4</b>	<b>4.4</b>	<b>3.4</b>	<b>3.4</b>	<b>3.4</b>	<b>3.4</b>	<b>3.4</b>	<b>3.4</b>	<b>46.4</b>	<b>56.4</b>	<b>74.4</b>	<b>46.4</b>
<b>Variable Costs</b>																
Employees	2.0	2.0	2.0	2.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	40.0	48.0	72.0	72.0
Owner's draw	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EmplBenefits	0.6	0.6	0.6	0.6	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	12.0	14.4	21.6	21.6
<b>Total</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>5.2</b>	<b>5.2</b>	<b>5.2</b>	<b>5.2</b>	<b>5.2</b>	<b>5.2</b>	<b>5.2</b>	<b>5.2</b>	<b>52.0</b>	<b>62.4</b>	<b>93.6</b>	<b>93.6</b>
<b>Total Costs</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>9.6</b>	<b>9.6</b>	<b>8.6</b>	<b>8.6</b>	<b>8.6</b>	<b>8.6</b>	<b>8.6</b>	<b>8.6</b>	<b>98.4</b>	<b>118.8</b>	<b>168.0</b>	<b>140.0</b>
<b>Cash Flow from Operations</b>	<b>-1.9</b>	<b>-0.6</b>	<b>0.6</b>	<b>1.9</b>	<b>0.5</b>	<b>2.6</b>	<b>5.7</b>	<b>6.9</b>	<b>9.9</b>	<b>12.0</b>	<b>14.2</b>	<b>15.4</b>	<b>67.2</b>	<b>129.5</b>	<b>142.4</b>	<b>232.5</b>
" Cumulative		-2.5	-1.9	0.0	0.5	3.0	8.7	15.7	25.6	37.6	51.8	67.2	67.2	196.7	339.1	571.7
<b>Less Depreciation / Amort.</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>-2.0</b>	<b>-2.0</b>	<b>-2.0</b>	<b>-2.0</b>	<b>-2.0</b>	<b>-2.0</b>	<b>-2.0</b>	<b>-2.0</b>	<b>-2.0</b>	<b>-18.0</b>	<b>-26.0</b>	<b>-30.0</b>	<b>-36.0</b>
<b>Profit (Loss) Before Tax</b>	<b>-\$1.9</b>	<b>-\$0.6</b>	<b>\$0.6</b>	<b>-\$0.1</b>	<b>-\$1.5</b>	<b>\$0.6</b>	<b>\$3.7</b>	<b>\$4.9</b>	<b>\$7.9</b>	<b>\$10.0</b>	<b>\$12.2</b>	<b>\$13.4</b>	<b>\$49.2</b>	<b>\$103.5</b>	<b>\$112.4</b>	<b>\$196.5</b>