

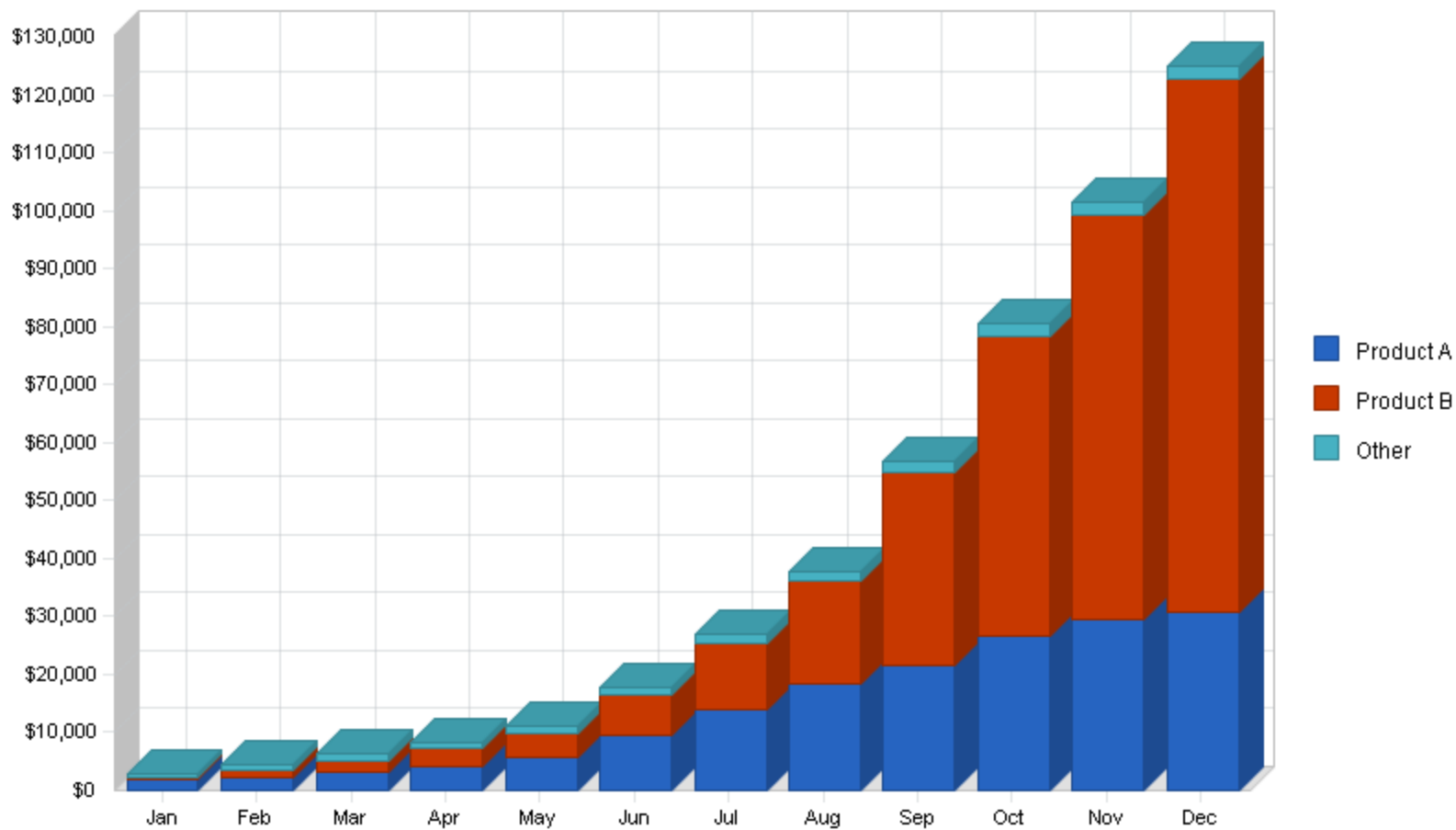
Starting Costs 1

	A	B
1	Start-up	
2		
5	Start-up Expenses	
6	Legal	\$1,000
7	Web programming	\$1,500
8	Expensed office equipment	\$2,000
9	Other	\$2,000
10	Total Start-up Expenses	\$6,500
11		
12	Start-up Assets	
13	Cash Required	\$0
14	Start-up Inventory	\$2,000
15	Other Current Assets	\$3,000
16	Long-term Assets	\$25,000
17	Total Assets	\$30,000
18		
19	Total Requirements	\$36,500

Sales Forecast

	A	B	C	D	E	M	N	O	AD	AE	
16	Sales Forecast										
17			Jan	Feb	Mar		Nov	Dec	2010	2011	2012
18	Unit Sales										
19	Product A	5%	189	230	324		2,946	3,085	16,761	17,599	18,479
20	Product B	10%	14	56	98		3,492	4,589	14,686	16,155	17,771
21	Other	8%	112	123	135		289	318	2,383	2,562	2,754
22	Total Unit Sales		315	409	557		6,727	7,992	33,830	36,315	39,003
23											
24	Unit Prices										
25	Product A		Jan	Feb	Mar		Nov	Dec	2010	2011	2012
26	Product B		\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
27	Other		\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
28			\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50	\$7.50
29	Sales										
30	Product A		\$1,890	\$2,300	\$3,240	\$29,460	\$30,847	\$167,607	\$175,987	\$184,787	
31	Product B		\$280	\$1,120	\$1,960	\$69,832	\$91,787	\$293,728	\$323,101	\$355,411	
32	Other		\$840	\$923	\$1,013	\$2,168	\$2,385	\$17,873	\$19,213	\$20,654	
33	Total Sales		\$3,010	\$4,343	\$6,213	\$1,460	\$125,019	\$479,208	\$518,301	\$560,852	
34											
35	Direct Unit Costs										
36	Product A	35.00%	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50
37	Product B	25.00%	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
38	Other	45.00%	\$3.38	\$3.38	\$3.38	\$3.38	\$3.38	\$3.38	\$3.38	\$3.38	\$3.38
39											
40	Direct Cost of Sales										
41	Product A		\$662	\$805	\$1,134	\$10,311	\$10,796	\$58,662	\$61,596	\$64,675	
42	Product B		\$70	\$280	\$490	\$17,458	\$22,947	\$73,432	\$80,775	\$88,853	
43	Other		\$378	\$415	\$456	\$975	\$1,073	\$8,043	\$8,646	\$9,294	
44	Subtotal Direct Cost of Sales		\$1,110	\$1,500	\$2,080	\$28,744	\$34,816	\$140,137	\$151,017	\$162,822	

Sales Monthly

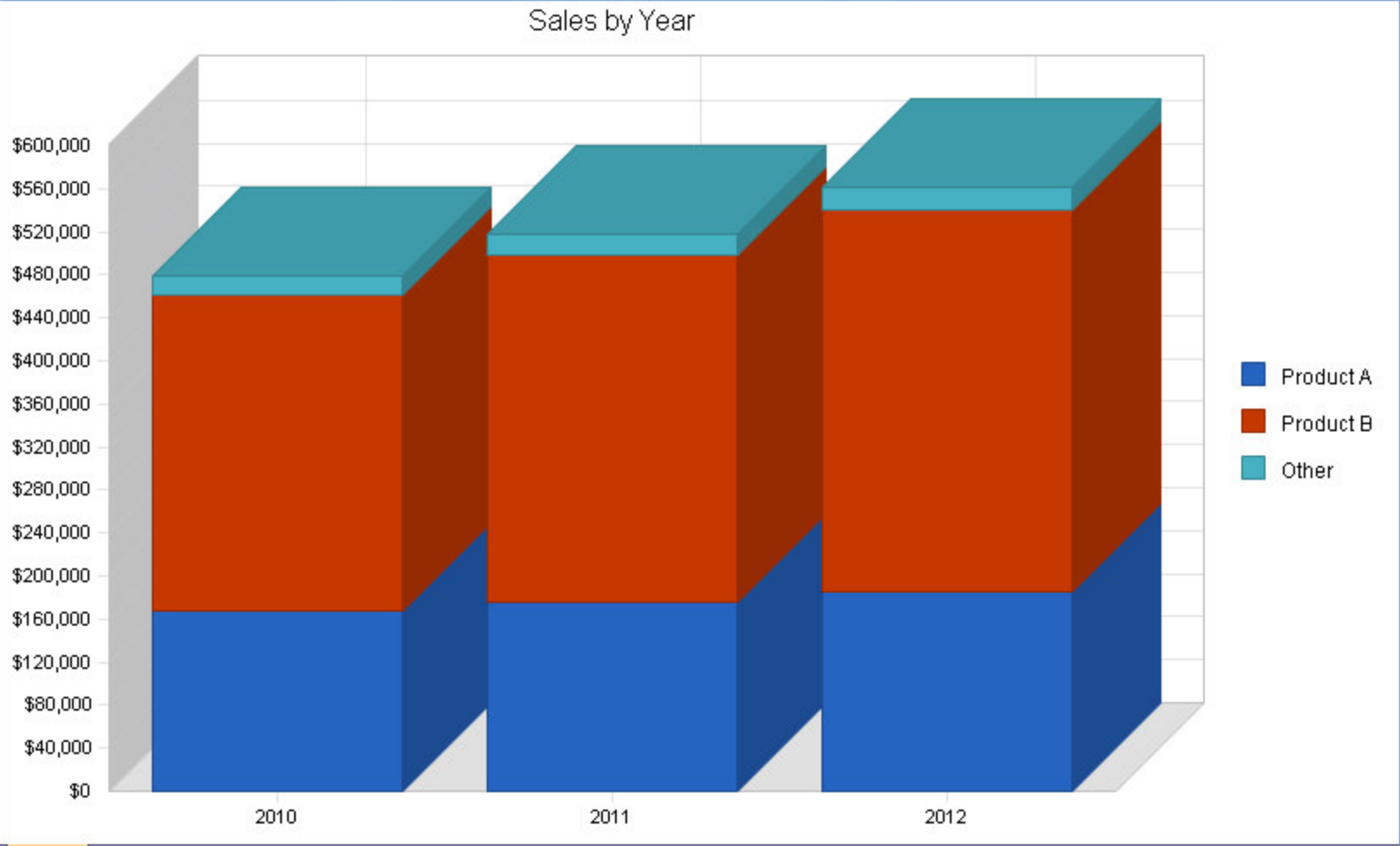


1st Year Planned | Actual | Variance

Sales by Year

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Sales by Year Default Format Custom Format



Planned Actual Variance

Personnel Plan

	A	C	D	E	F
5	Personnel Plan				
6		Jan	Feb	Mar	Apr
7	Management	\$3,500	\$3,500	\$3,500	\$3,500
8	Second group	\$6,000	\$6,000	\$6,000	\$6,000
9	Third group	\$2,000	\$2,000	\$2,000	\$2,000
10	Total People	5	5	5	5
11					
12	Total Payroll	\$11,500	\$11,500	\$11,500	\$11,500

Profit & Loss

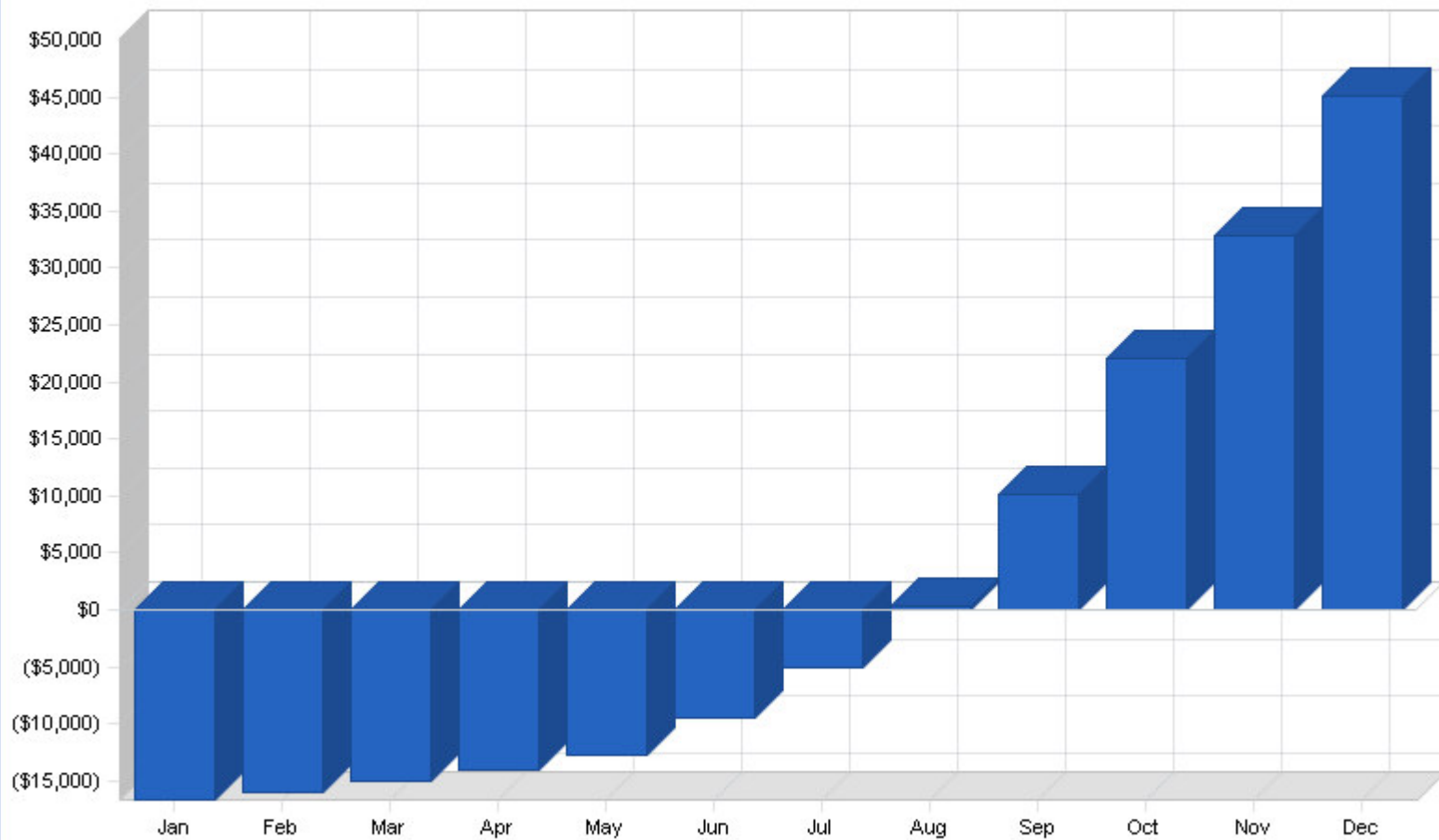
	A	C	D	E	F
1	Pro Forma Profit and Loss				
2		Jan	Feb	Mar	Apr
3	Sales	\$3,010	\$4,343	\$6,213	\$8,310
4	Direct Cost of Sales	\$1,110	\$1,500	\$2,080	\$2,736
6	Other Costs of Sales	\$0	\$0	\$0	\$0
8	Total Cost of Sales	\$1,110	\$1,500	\$2,080	\$2,736
9					
10	Gross Margin	\$1,901	\$2,842	\$4,133	\$5,644
11	Gross Margin %	63.14%	65.45%	66.53%	67.35%
12					
21					
22	Expenses				
23	Payroll	\$11,500	\$11,500	\$11,500	\$11,500
24	Marketing/Promotion	\$7,500	\$7,500	\$7,500	\$7,500
25	Depreciation	\$0	\$0	\$0	\$0
26	Rent	\$2,500	\$2,500	\$2,500	\$2,500
27	Utilities	\$1,000	\$1,000	\$1,000	\$1,000
28	Insurance	\$500	\$500	\$500	\$500
29	Payroll Taxes	\$1,725	\$1,725	\$1,725	\$1,725
30	Other	\$1,000	\$1,000	\$1,000	\$1,000
40					
41	Total Operating Expenses	\$25,725	\$25,725	\$25,725	\$25,725
42					
43	Profit Before Interest and Taxes	(\$23,825)	(\$22,883)	(\$21,592)	(\$20,081)
44	EBITDA	(\$23,825)	(\$22,883)	(\$21,592)	(\$20,081)
45	Interest Expense	\$0	\$0	\$0	\$0
46	Taxes Incurred	(\$7,147)	(\$6,865)	(\$6,478)	(\$6,024)
47					
59	Net Profit	(\$16,677)	(\$16,018)	(\$15,114)	(\$14,057)
60	Net Profit/Sales	-554.06%	-368.86%	-243.29%	-167.74%

Profit Monthly

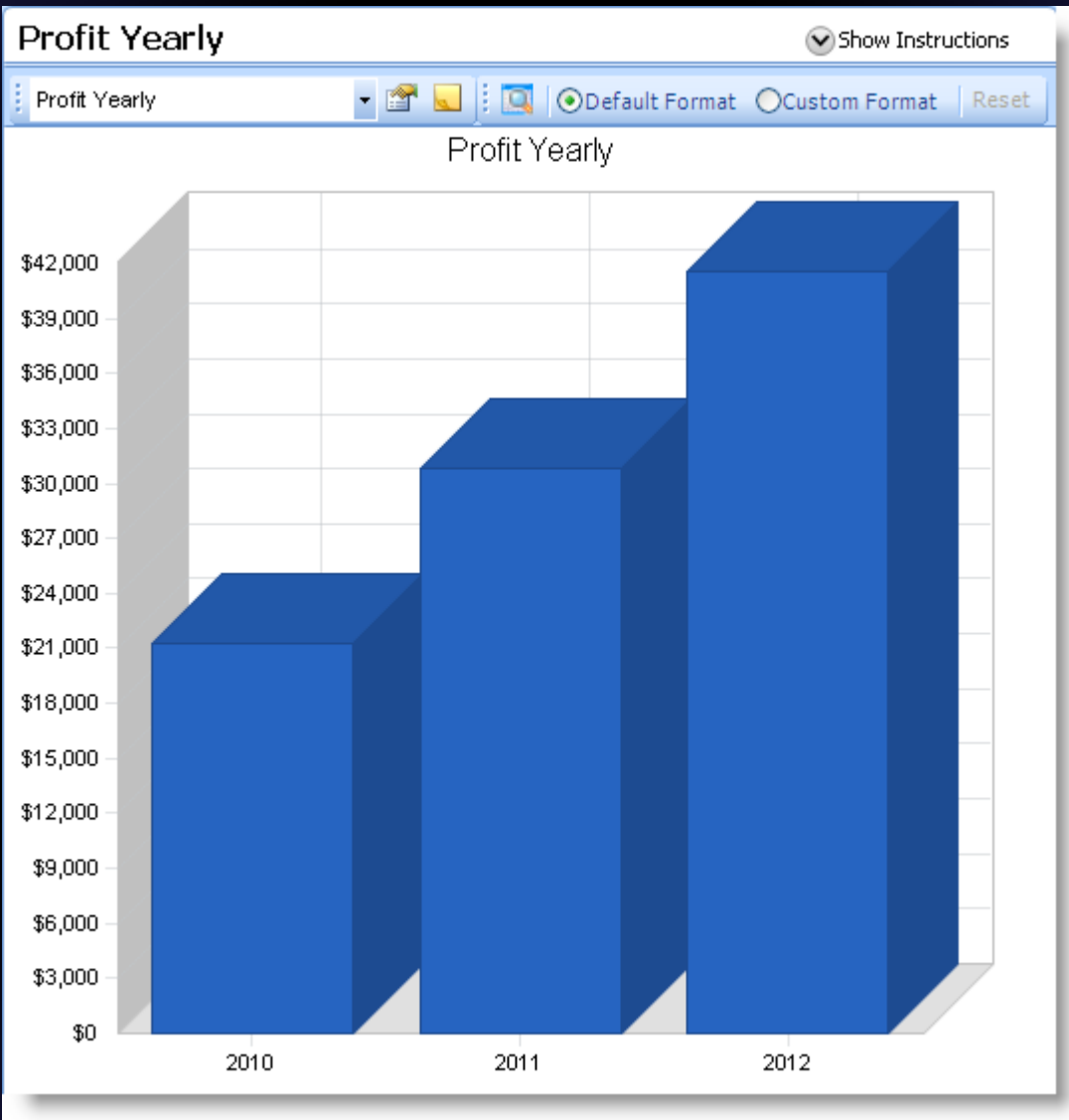
Show Instructions

Profit Monthly Default Format Custom Format [Reset](#)

Profit Monthly



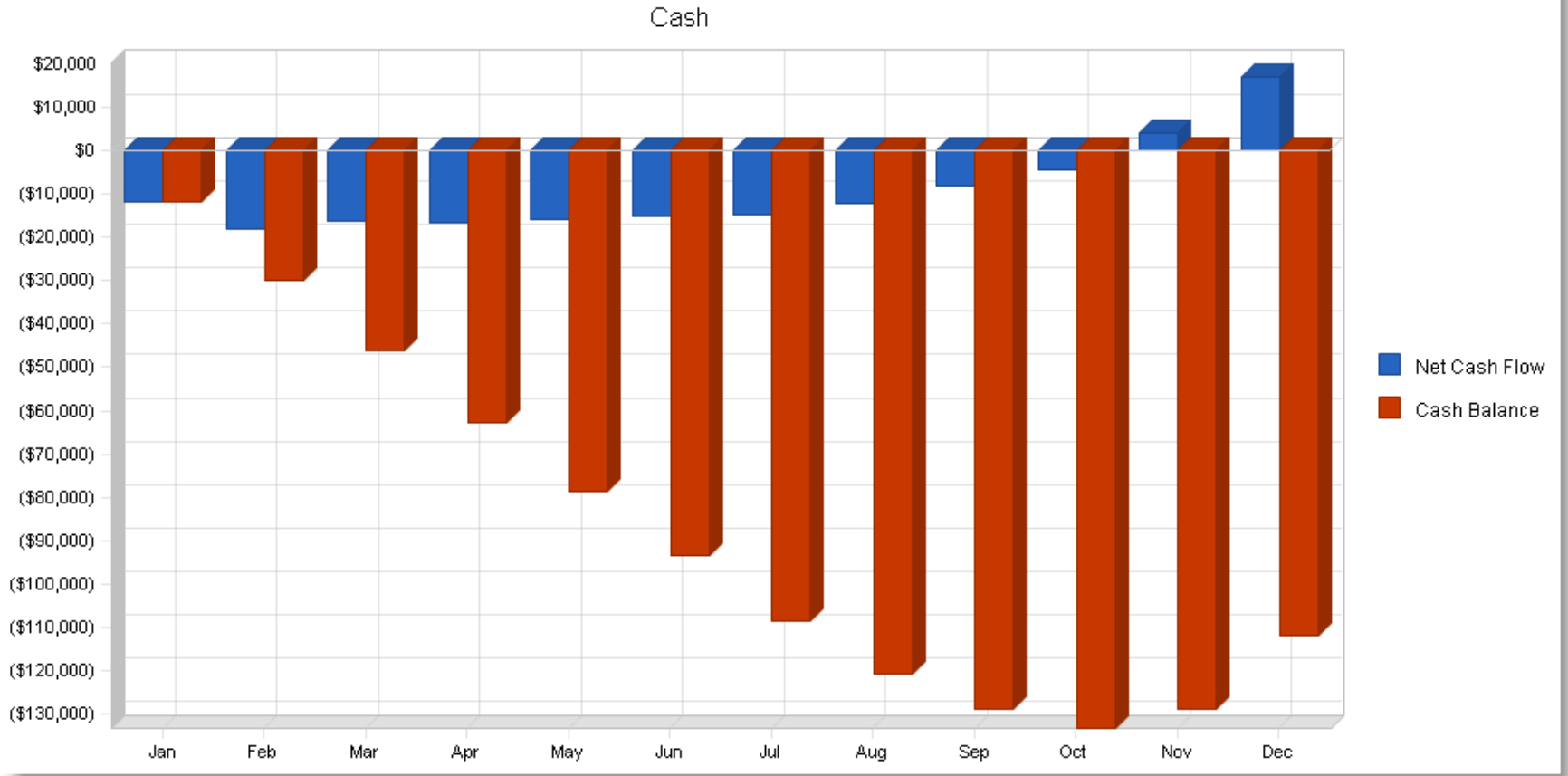
1st Year Planned | Actual | Variance



Cash Flow Chart

Show Instructions

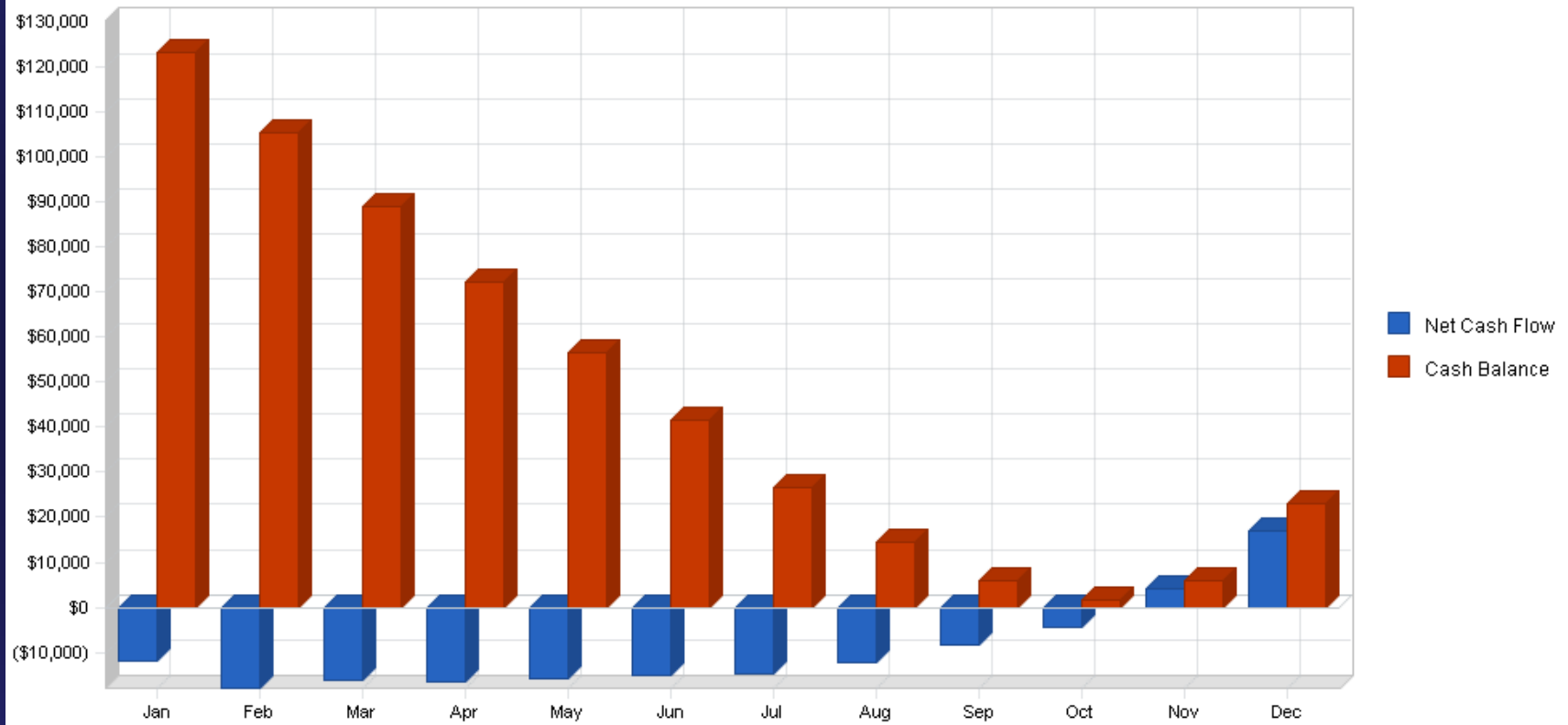
Cash Default Format Custom Format



Starting Costs 2

	A	B
1	Start-up	
2		
3	Requirements	
4		
5	Start-up Expenses	
6	Legal	\$1,000
7	Web programming	\$1,500
8	Expensed office equipment	\$2,000
9	Other	\$2,000
10	Total Start-up Expenses	\$6,500
11		
12	Start-up Assets	
13	Cash Required	\$135,000
14	Start-up Inventory	\$2,000
15	Other Current Assets	\$3,000
16	Long-term Assets	\$25,000
17	Total Assets	\$165,000
18		
19	Total Requirements	\$171,500

Cash



	A	B	C	D	E
1	Pro Forma Balance Sheet				
2			Jan	Feb	Mar
5	Current Assets				
6	Cash	\$135,000	\$123,231	\$105,245	\$88,932
7	Accounts Receivable	\$0	\$3,010	\$5,747	\$8,239
8	Inventory	\$2,000	\$1,891	\$1,500	\$2,080
9	Other Current Assets	\$3,000	\$3,000	\$3,000	\$3,000
10	Total Current Assets	\$140,000	\$131,131	\$115,493	\$102,250
11					
12	Long-term Assets				
13	Long-term Assets	\$25,000	\$25,000	\$25,000	\$25,000
14	Accumulated Depreciation	\$0	\$0	\$0	\$0
15	Total Long-term Assets	\$25,000	\$25,000	\$25,000	\$25,000
16	Total Assets	\$165,000	\$156,131	\$140,493	\$127,250
17					
18	Liabilities and Capital		Jan	Feb	Mar
19					
20	Current Liabilities				
21	Accounts Payable	\$0	\$7,808	\$8,188	\$10,060
22	Current Borrowing	\$0	\$0	\$0	\$0
23	Other Current Liabilities	\$0	\$0	\$0	\$0
24	Subtotal Current Liabilities	\$0	\$7,808	\$8,188	\$10,060
25					
26	Long-term Liabilities	\$0	\$0	\$0	\$0
27	Total Liabilities	\$0	\$7,808	\$8,188	\$10,060

	A	B
1	Start-up Funding	
2	Start-up Expenses to Fund	\$6,500
3	Start-up Assets to Fund	\$165,000
4	Total Funding Required	\$171,500
5		
6	Assets	
7	Non-cash Assets from Start-up	\$30,000
8	Cash Requirements from Start-up	\$135,000
9	Additional Cash Raised	\$0
10	Cash Balance on Starting Date	\$135,000
11	Total Assets	\$165,000
12		
13		
14	Liabilities and Capital	
15		
23	Capital	
24		
25	Planned Investment	
26	Owner	\$0
27	Investor	\$0
28	Additional Investment Requirement	\$171,500
29	Total Planned Investment	\$171,500
30		
31	Loss at Start-up (Start-up Expenses)	(\$6,500)
32	Total Capital	\$165,000
33		

	A	B
1	Start-up Funding	
9	Additional Cash Raised	\$3,500
10	Cash Balance on Starting Date	\$138,500
11	Total Assets	\$168,500
12		
13		
14	Liabilities and Capital	
15		
16	Liabilities	
17	Current Borrowing	\$0
18	Long-term Liabilities	\$50,000
19	Accounts Payable (Outstanding Bills)	\$0
20	Other Current Liabilities (interest-free)	\$25,000
21	Total Liabilities	\$75,000
22		
23	Capital	
24		
25	Planned Investment	
26	Owner	\$50,000
27	Investor	\$50,000
28	Additional Investment Requirement	\$0
29	Total Planned Investment	\$100,000
30		
31	Loss at Start-up (Start-up Expenses)	(\$6,500)
32	Total Capital	\$93,500
33		

Three Critical Cash Assumptions

	A	C	D	E	
Payment Detail					
		Jan	Feb	Mar	
Payment Delay in Days		30	30	30	
Payables					
Inventory Detail					
		Jan	Feb	Mar	Apr
Beginning Inventory Balance					
Plus Net Sales					
Less Cash from Receivables					
Less Beginning Inventory					
Ending Inventory Balance					
Months of Inventory On-hand		1.00	1.00	1.00	1.00
Minimum Inventory Purchase		\$1,000			
Inventory Balance					
Beginning Inventory Balance		\$805,098	\$620,589	\$377,528	\$301,612
Less Inventory Used as COGS		\$184,510	\$243,061	\$301,612	\$392,087
Plus Inventory Purchase		\$0	\$0	\$225,695	\$482,563
Ending Inventory Balance		\$620,589	\$377,528	\$301,612	\$392,087
Estimated Collection Period in Days		60	60	60	
Sales on Credit %		85.00%	85.00%	85.00%	
Receivables					
Beginning Receivables Balance		\$395,107	\$425,664	\$511,228	
Plus Sales on Credit		\$228,110	\$290,721	\$353,290	
Less Cash from Receivables		\$197,554	\$205,157	\$230,197	
Ending Receivables Balance		\$425,664	\$511,228	\$634,320	

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