

Breakeven Calculator

	Mar 22			
	Current Month	Prior Month	2 Month's Prior	Average
Fixed Loan Commitments	10,000	10,000	10,000	10,000
Profit Before Tax Required	13,889	13,889	13,889	13,889
O/heads + Other inc/exps	986,850	986,850	797,300	923,667
Contribution Margin	1,732,300	1,732,300	1,184,900	1,549,833
Actual CM%	52	52	46	50
Required Monthly Sales	1,924,498	1,924,498	1,763,454	1,875,111
Actual Sales	3,332,850	3,332,850	2,599,300	3,088,333
Margin of Safety %	42	42	32	65

Profit & Loss

	Mar 22									
	Current Month	% Current Month	Budget	% Budget	YTD	% YTD	YTD Budget	% YTD Budget	YTD Variance	
Total Sales	3,332,850	100%	0	0%	30,911,100	100%	0	0%	30,911,100	
Purchases	1,584,400	48%	0	0%	14,566,450	47%	0	0%	(14,566,450)	
Subcontractors	13,600	0%	0	0%	145,350	0%	0	0%	(145,350)	
Freight	2,550	0%	0	0%	161,500	1%	0	0%	(161,500)	
Contribution Margin	1,732,300	52%	0	0%	16,037,800	52%	0	0%	16,037,800	
Direct Labour	244,800	7%	0	0%	2,800,750	9%	0	0%	(2,800,750)	
Other COGS	32,300	1%	0	0%	476,000	2%	0	0%	(476,000)	
Total Direct Expenses	277,100	8%	0	0%	3,276,750	11%	0	0%	(3,276,750)	
Gross Profit	1,455,200	44%	0	0%	12,761,050	41%	0	0%	12,761,050	
Administration Expenses	72,250	2%	0	0%	773,500	3%	0	0%	(773,500)	
Sales & Marketing	26,350	1%	0	0%	408,850	1%	0	0%	(408,850)	
Motor Vehicle Expenses	22,100	1%	0	0%	300,900	1%	0	0%	(300,900)	
Occupancy Costs	96,050	3%	0	0%	1,092,250	4%	0	0%	(1,092,250)	
Repairs & Maintenance	9,350	0%	0	0%	156,400	1%	0	0%	(156,400)	
Research & Development	45,900	1%	0	0%	429,250	1%	0	0%	(429,250)	
Wages & Staff Expenses	385,050	12%	0	0%	4,076,600	13%	0	0%	(4,076,600)	
Depreciation	34,000	1%	0	0%	504,900	2%	0	0%	(504,900)	
Total Overheads	691,050	21%	0	0%	7,742,650	25%	0	0%	(7,742,650)	
EBIT	764,150	23%	0	0%	5,018,400	16%	0	0%	5,018,400	
Other Income	0	0%	0	0%	(136,850)	0%	0	0%	136,850	
Finance Costs	5,950	0%	0	0%	101,150	0%	0	0%	(101,150)	
Donations	12,750	0%	0	0%	148,750	0%	0	0%	(148,750)	
Net Profit Before Tax	745,450	22%	0	0%	4,905,350	16%	0	0%	4,905,350	
Covid-19 Subsidy	0	0%	0	0%	167,450	1%	0	0%	(167,450)	
Tax	204,000	6%	0	0%	1,384,650	4%	0	0%	(1,384,650)	
Net Profit After Tax	541,450	16%	0	0%	3,688,150	12%	0	0%	3,688,150	
Movement in Equity	541,450	16%	0	0%	3,688,150	12%	0	0%	(3,688,150)	

ROCE

53.3%

Target: 50.0%
Current Month: 69.9%



GP%

41.3%

Target: 40.0%
Current Month: 43.7%



NP%

15.9%

Target: 10.0%
Current Month: 22.4%



Revenue Growth

29.5%

Target: 14.0%
Current Month: 13.0%



Productivity

3.10

Target: 0.00
Current Month: 3.80



CODB%

25.0%

Target: 0.0%
Current Month: 20.7%

