

Budgeted Cash BookFor the month Ending August 31st 2002**Appendix 1**

<u>Date</u>	<u>Receipt Number</u>	<u>Details</u>	<u>Sales at Market</u>		<u>Sales through Other Retailers</u>		<u>Sundries</u>	<u>Bank</u>
			No of Units	Amount (\$)	No of Units	Amount (\$)		
September	-	Sales	10	250	10	250		\$500
October	-	Sales	15	375	10	250		\$625
November	-	Sales	20	500	20	500		\$1,000
December	-	Sales	20	500	20	500		\$1,000
January	-	Sales	20	500	20	500		\$1,000
February	-	Sales	15	375	20	500		\$875
March	-	Sales	15	375	15	375		\$750
April	-	Sales	15	375	15	675		\$750
May	-	Sales	15	375	10	250		\$625
June	-	Sales	5	125	10	250		\$375
July	-	Sales	5	125	10	250		\$375
August	-	Sales	10	250	10	250		\$500
Total			165	\$4,125	170	\$4,250		\$8,375

<u>Date</u>	<u>Record Number</u>	<u>Details</u>	<u>Materials</u>		<u>GST Payments</u>		<u>Sundries</u>	<u>Bank</u>
			Stock for amount of Units	Cost (\$)	Amount of Units Sold	Total (\$)		
September	-	Payments	30	385	20	44		\$429
October	-	Payments	30	385	25	55		\$440
November	-	Payments	30	385	40	88		\$473
December	-	Payments	40	513	40	88		\$601
January	-	Payments	40	513	40	88		\$601
February	-	Payments	20	257	35	77		\$334
March	-	Payments	30	385	30	66		\$451
April	-	Payments	30	385	30	66		\$451
May	-	Payments	20	257	25	55		\$312
June	-	Payments	20	257	15	33		\$290
July	-	Payments	20	257	15	33		\$290
August	-	Payments	30	385	20	44		\$429
Total			340	\$4,364	335	737		\$5,101

Monthly Budgeted Cash Flow StatementFor the Month Ending August 31st 2002

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Cash Receipts												
Sales	\$500	\$625	\$1,000	\$1,000	\$1,000	\$875	\$750	\$750	\$625	\$375	\$375	\$500
Capital	\$1,000											
<i>Total</i>	\$1,500	\$625	\$1,000	\$1,000	\$1,000	\$875	\$750	\$750	\$625	\$375	\$375	\$500
Cash Payments												
GST	\$44	\$55	\$88	\$88	\$88	\$88	\$66	\$66	\$55	\$33	\$33	\$44
Cost of Materials	\$385	\$385	\$385	\$385	\$513	\$257	\$385	\$385	\$257	\$257	\$257	\$385
Total	\$429	\$440	\$473	\$473	\$601	\$334	\$451	\$451	\$312	\$290	\$290	\$429
Cash Surplus	\$1,071	\$185	\$527	\$527	\$399	\$541	\$299	\$299	\$313	\$85	\$85	\$71
Add Opening Bank Balance	\$0	\$1,071	\$1,256	\$1,256	\$1,783	\$2,581	\$3,122	\$3,421	\$3,720	\$4,033	\$4,118	\$4,203
Closing Bank Balance	\$1,071	\$1,256	\$1,783	\$1,783	\$2,581	\$3,122	\$3,421	\$3,720	\$4,033	\$4,118	\$4,203	\$4,274

Appendix 2

Budgeted Cash Flow StatementFor the Month Ending August 31st 2002

<u>Cash Receipts</u>			
Sales	\$8,375		
Total		\$8,375	
<u>Cash Payments</u>			
GST	\$737		
Cost of Materials	\$4,364		
Total		\$5,101	
<u>Cash Surplus</u>	\$3,274		
<u>Add Opening Bank Balance</u>	\$1,000	\$5,274	
<u>Closing Bank Balance</u>			\$4,274

Budgeted Profit and Loss StatementFor the Month Ending August 31st 2002

<u>Revenues</u>			
Sales	\$8,375		
Total		\$8,375	
<u>Expenses</u>			
GST	\$737		
Cost of materials	\$4,364		
Total		\$5,101	
<u>Net Profit</u>			\$3,274

Budgeted Balance SheetFor the Month Ending August 31st 2002

Assets				Liabilities			
Furniture	\$150			None			
Shrink-Wrapping Machine	\$250						
Storage Facilities	\$35				\$0		
Supplies	\$290			Proprietorship			
Bank	\$4,274			Capital		\$725	
				Bank		\$4,274	
		\$4,999					
							\$4,999

Appendix 3 continued.

Appendix 4

Product Cost Break-Down			
Item	Quantity	Price per item	Total
Fishing Line	10m	15c per metre	60c
Hooks	7	14c	\$1
Candle	1	20c	20c
Packing Box	1	\$3	\$3
Packing	4 bags	5c	20c
Fire Lighters	1	50c	50c
Matches	25	1c	25c
Strong nylon string	3m	50c per metre	\$1.50
Small compass	1	\$3	\$3
Needles/Pins	5 of each	5c	20c
Thread	5m	4c	20c
Strong Brass Wire	2m	\$2	\$4
Total Materials Cost			\$12
Cost After Markup			\$25
Tax (GST)			\$2.20
Total Profit			\$10.80

Appendix 5

Survey Report

AGE:

1. How often do you go bush walking, climbing or adventuring, outdoors?
2. What type of activity is this?
3. How long are these trips?
4. At what time of year do you go on these trips?
5. Aside from the standard equipment for the particular sport, what other safety equipment do you carry?
6. How much do you pay on safety resources for your trips?

An example of the Survey Report distributed for the market analysis.