

# Budget Profit & Loss Statement

		article and its quantity	¥ unit price/ month	×	quantity/ month	=	¥ debit	¥ credit
sales	①	Finished products	200	×	500,000	=		100,000,000
	②		( )	×	( )	=		( )
	③		( )	×	( )	=		( )
								100,000,000
buying	①	dried tea leaf	5000/kg	×	1000kg	=	5,000,000	
	②	pottery	80	×	500,000	=	40,000,000	
	③		( )	×	( )	=	( )	
								45,000,000
gross profit								55,000,000
advertisement expenses	①		( )	/M	( )	M	( )	
	②		( )	/Pr	( )	Pr	( )	
	③	monthly business table	10,000		10		100,000	
								100,000
wage	①	machinery specialist	350,000	/P	5	P	1,750,000	
	②	full-time jobbers	230,000	/P	20	P	4,600,000	
	③	part-time jobbers	900	/h	2,400	h	2,160,000	
								8,510,000
Heat, light and water expenses	①	Electricity expenses					2,000,000	
	②	water expenses					1,000,000	
	③	gas expenses					2,000,000	
	④						( )	
								5,000,000
Rent or/and depreciation	①	factory rent	1,000	/m <sup>2</sup>	3,000	m <sup>2</sup>	3,000,000	
	②	depreciation of machine	(200,000,000) × 0.9 ÷ 5year ÷ 12months				3,000,000	
								6,000,000
others	①	name lending and design	50		500,000		25,000,000	
Operating income								10,390,000