

Musubites Incorporated Statement of Financial Position As of October XX, 2025	
Assets	
Cash	5,000.00
Inventory	0.00
Equipment	0.00
Total Assets	5,000.00
Liabilities & Owner's Equity	
Liabilities	
Accounts Payable	0.00
Total Liabilities	0.00
Owner's Equity	5,000.00
Retained Earnings	0.00
Total Owner's Equity	5,000.00
Total Liabilities & Owner's Equity	5,000.00

Musubites Incorporated Income Statement For the month of November 2025	
Sales	5,950.00
Less: Operating Expenses	(4,250.00)
Net Income (Loss)	1,700.00

Musubites Incorporated Statement of Owner's Equity For the month of November 2025	
Beginning Capital	5,000.00
Add(Less):	
Net Income (Loss)	1,700.00
Additional Capital	0.00
(Drawings)	0.00
Ending Capital	6,700.00

Musubites Incorporated Statement of Cash Flows For the month of November 2025	
Cash Flow from Operations	
Customer payments	5,950.00
Material Purchases	(4,250.00)
Total Cash Flow from Operations	1,700.00
Cash Flow from Investing	
Equipment Purchases	(60.00)
Total Cash Flow from Investing	(60.00)
Cash Flow from Financing	
Additional Investment	0.00
Total Cash Flow from Financing	0.00
Net Change in Cash	1,640.00
Beginning Cash Balance	5,000.00
Ending Cash Balance	6,640.00

Musubites Incorporated Statement of Financial Position As of November XX, 2025	
Assets	
Cash	6,640.00
Inventory	0.00
Equipment	60.00
Total Assets	6,700.00
Liabilities & Owner's Equity	
Liabilities	
Accounts Payable	0.00
Total Liabilities	0.00
Owner's Equity	5,000.00
Retained Earnings	1,700.00
Total Owner's Equity	6,700.00
Total Liabilities & Owner's Equity	6,700.00

Costing:

Ingredients	Market Price	Quantity per Pack	Unit per Product	Unit Cost
Spam	100	9	1.00	11.11
Rice	50	20	1.00	2.50
Nori Sheet	120	10	0.25	3.00
Sesame Oil	300	410	4.00	2.93
Sauce				
Soy Sauce	30	350	3.33	0.29
Oyster Sauce	12	30	1.67	0.67
Sugar	30	500	0.28	0.02
Pepper	1	9	1.00	0.11
Oil	40	350	3.33	0.38
Packaging	100	100	1.00	1.00
Gas and Electricity	30	10	1.00	3.00
Total				25.00
Markup				10.00
Selling Price				35.00

CLASSIC SPAM

Spam	will be cut into 9 pieces
Rice	1/4 cup will be used to measure the rice
Nori Sheet	1 sheet will be cut by 4
Sesame Oil	3 tbsp or 36 g per 1 can of spam
Sauce	
Soy Sauce	2 tbsp or 30 mL per 1 can of spam
Oyster Sauce	1/2 pack or 15 mL for 1 can of spam
Sugar	2 tbsp or 2.5 g per 1 can of spam
Pepper	1 small pack of pepper
Oil	2 tbsp or 30 ml to cook the spam on low heat
Packaging	Estimate
Gas and Electricity	Estimate