

ENT 603 : Session 1 Entrepreneurship : Basics of Business & Finance				
	Per Unit	Daily	Monthly	Annual
Units sold				
Per unit price				
Revenue				
	Per Unit	Daily	Monthly	Annual
tea				
sugar & milk				
cups				
Variable cost				
Gross profit				
labour				
power				
rent				
Fixed cost				
Operating profit				
Depreciation @ 20%				
Interest				
Profit before tax				
Cash per store per year				

Starting year				Mar-31, 2024
Liabilities			Assets	
Equity:			Hoarding	
Debt/Loan:			Cash	
Retained profits:				
Total				
End of year 1				Mar-31, 2025
Liabilities			Assets	
Equity:			Hoarding	
Debt/Loan:			Cash	
Retained profits:				
Accounts payable			Accounts receivable	
Total				
Loan	INR 10,000; 10% interest p.a, 4 year			
Hoarding	repayment 5 year life			
Receivables	10 customers - one month each			
Payables	end of month			

Year	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	thereafter..
# of stores							
cash flow							
investment							