

Business Name:

Operating Budget

Enter month																									Total		
Figures rounded to £'s	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
Sales																											
1 Cash																											
2 Credit																											
a Total Sales (1 + 2)																											
Variable costs																											
3 Goods or materials used*																											
4 Wages and salaries**																											
b Total variable costs (3 + 4)																											
c Gross profit (a - b)																											
d Gross profit as % of sales (c ÷ a x 100)																											
Fixed costs																											
5 Production/operation																											
6																											
7																											
8																											
9																											
10																											
11 Selling and distribution																											
12																											
13																											
14																											
15																											
16																											
17 Administration																											
18																											
19																											
20																											
21																											
22																											
23 Other expenses																											
24																											
25																											
26																											
27																											
28																											
29 Finance charges																											
30 Depreciation																											
e Total fixed costs																											
f Net profit before tax (c - e)																											
g Sales you need to break-even (e ÷ d x 100)																											

Note
* 'Goods or materials used' in 3 above, equals opening stock plus what you buy, less your closing stock.

** Include wages of workers who make the product or provide the service.