

FOOD TRADING ACCOUNT

Analysis of PURCHASES

Booker  
 Brake Bros  
 Petty Cash

201.56  
 125.30  
 16.30

343.16

OPENING STOCK 04/04/96 219.36

PURCHASES 343.16

562.52

CREDITS 16.50

Analysis of CREDITS

To liquor

16.50

16.50

CLOSING STOCK 19/04/96 204.50

CONSUMPTION AT COST 341.52

Analysis of ALLOWANCES

STAFF FEEDING  
 FREEZER BREAKDOWN

84.50 @ retail  
 25.65 @ cost

TAKINGS (incl VAT) 795.80

less VAT @ 17.5% 118.52

677.28

CONSUMPTION AT COST 341.52

49.6% GROSS PROFIT  
 (before allowances) 335.76

57.8% GROSS PROFIT  
 (after allowances)

STOCKHOLDING 9 days

TILL RECONCILIATION 1.40  
 SHORT

YEAR to DATE FROM 28/08/95

TAKINGS Incl VAT	3171.70
TAKINGS Excl VAT	2699.32
GROSS PROFIT	1404.48 52.0%