

BREAK - EVEN :

Scenario 1 from only an Operational point of view

SCENARIO 1

Break - even fuel sale volume :	206,000	Litres
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PETROL	191,713	Litres
Leaded	67,100	Litres
Unleaded	124,614	Litres
DIESEL	14,287	Litres

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Leaded	409,308
Cost of sales	363,680
Gross Profit	45,628

Unleaded	760,144
Cost of sales	675,406
Gross Profit	84,737

Diesel	105,356
Cost of sales	97,499
Gross Profit	7,858

Oil and lubes	24,720
Cost of sales	17,304
Gross Profit	7,416

Driveway & Shop	223,167
Cost of sales	160,680
Gross Profit	62,487

Car Wash	32,999
Cost of sales	6,600
Gross Profit	26,399

Total Gross Profit	234,525
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Operating Expenses	R
Supervisors	10,437
Attendants	48,524
Cashiers	14,999
Kitchen staff	5,464
Merchandisers / Packers / Cleaners	5,542
Financial assistants	5,500
Manager remuneration	15,000
Advertising / sales promotion	750
Audit & accounting	2,500
Bank charges	4,189
Bad debts	550
Credit card machine hire and commission	750
Cash short / over	2,700
Cleaning consumables	450
Computer Ink cartridges	250
Depreciation (provision for replacement)	208
Entertainment	750
Equipment Rentals	5,500
Evaporation	637
Finance (Capital)	0
Finance (Interest)	0
Insurance / Product and rental gaurantee	3,750
Legal cost	750
Meetings / conference	350
Micfa / Mibco	7,589
Packaging & carrier bags	350
Pest control	150
Rates - Sewerage and refuse removal	1,450
Rent : Forecourt 0.1700	35,020
Shop 15.00%	33,475
R.S.C. Levies	0
Repaires and manatance	2,500
Security & Cash transportation	5,500
Shrinkage : Shop	2,479
Shrinkage : Fuel	956
Skills development fee	1,055
Staff teas & refreshments	150
Staff training	475
Stationary & postage	200
Subscription / FRA	385
Telephone	1,250
Transport expenses (business)	750
UIF	2,109
Uniforms & Laundry	125
Water and effluent cost	1,188
Workmen's compensation	791
Electricity	7,225
Total Monthly Operational Expenses	234,724

PROFIT / LOSS

-199

NotesBank charges

Service fee R100	2.00	1.60	20.00
Bank statement	6.50		
Manumatic	12.00		
Chequebook	45.00	Deposit book	55.00
Cash fee	R100	0.35	
Guarantee cost		1.43%	every 6 months
Off all the payments		70.00%	are cash.

Evaporation

Fuel Sales Rand value	
% allocated	0.050%

Micfa / Mibco

Pension	8.00%	Employers contribution
Charges	2.90	Empl.oyers contribution per week

R.S.C. Levies

Based on Turn Over	
% allocated	0.000%
Based on Salaries and wages average	
% allocated	0.000%

Shrinkage : Shop

Shop & oil sales rand value	
% allocated	1.00%

Shrinkage : Fuel

fuel sales rand value	
% allocated	0.0750%

Skills development fee

Based on Salaries and wages	
% allocated	1.00%

UIF

Salaries and wages	
% allocated	2.00%

Workmen's compensation

Based on Salaries and wages	
% allocated	0.75%

Water and effluent cost

Water units	125.00	kilo litres	
Rand / unit	7.50	effluent R/u	3.50

Electricity

Units	8,500.00
Rand / unit	0.85