

Weekly Takings	A	£6166.40		
Weekly Takings excluding VAT	B	£5248.00		
Average Number of Guests per Week	C	£164.00		
Average Bill net of VAT (B ÷ C)	D	£32.00		

Wage cost per Week	E	£2886.00		
Laundry cost per Week	F	£105.00		
Professional cost per Week	G	£525.00		
Total Direct Cost (E + F + G)	H	£3516.00		

% Direct Cost of Takings ((H ÷ B) x 100)	I	67%		
£ Direct Cost of Average Bill (D x I)	J	£21.44		
Gross Profit per Guest (D - J)	K	£10.56		

Rent and Rates	L	£450.00		
Gas, Electricity and Water	M	£150.00		
Equipment and Depreciation	N	£90.00		
Maintenance	O	£40.00		
Repairs and Cleaning	P	£50.00		
General Salon Expenses	Q	£40.00		
Insurance	R	£55.00		
Interest on Loan, Bank Charges	S	£60.00		
Other	T	£40.00		
Accounts and Audit Fees	U	£40.00		
Telephone and Postage	V	£30.00		
Professional Fees	W	£45.00		
Office Supplies / Printing	X	£30.00		
Motor Expenses and Depreciation	Y	£205.00		
Publicity and Advertising	Z	£40.00		
Education	AA	£50.00		
Total Fixed Costs	BB	£1425.00		

Number of Guests to Breakeven (BB ÷ K)	CC	£134.00		
Average No of Guests Served (Box C)	DD	£164.00		
Net Profit ((Box DD - Box CC) x Box K)	EE	£316.80		