

Income statement

31 December 2023

Best Production LLC

	2023	2022	2021
Revenue			
Gross Sales	2,000,000	1,600,000	1,400,000
Returns, Refunds and Allowances	-150,000	-120,000	-100,000
Other Revenue	30,000	15,000	5,000
Total Net Revenue	1,880,000	1,495,000	1,305,000
Cost of Goods Sold			
Goods Purchased	-250,000	-150,000	-140,000
Materials	-100,000	-90,000	-60,000
Labor	-500,000	-450,000	-600,000
Overhead	-30,000	-25,000	-15,000
Total Cost of Goods Sold	-880,000	-715,000	-615,000
Gross Profit	1,000,000	780,000	690,000
Operating Expenses			
Advertising and Promotion	-25,000	-18,500	-15,200
Bad Debt	-15,000		
Bank Service Charges	-1,200	-1,000	-700
Computer and Internet	-21,000	-15,000	-35,000
Delivery/Freight Expense	-10,000	-7,500	-6,200
Furniture and Equipment	-8,000	-3,000	-21,000
Insurance	-15,000	-12,000	-8,500
Maintenance and Repairs	-50,000	-42,000	-38,000
Mileage	-12,500	-9,500	-8,500
Office Supplies	-8,200	-7,000	-6,200
Other Expenses	-500	-350	-300
Payroll Processing	-5,400	-4,200	-4,000
Postage and Delivery	-5,200	-3,800	-3,300
Professional Services	-18,000	-15,000	-14,000
Rent/Lease	-25,000	-25,000	-25,000
Research and Development	-24,000	-18,000	-6,000
Salaries, Benefits and Wages	-500,000	-450,000	-420,000
Travel	-10,000	-10,000	-8,000
Utilities/Telephone Expenses	-6,500	-5,600	-4,900
Depreciation and Amortization	-50,000	-42,000	-38,000
Total operating Expenses	-810,500	-689,450	-662,600
Operating Income (Loss) EBIT	189,500	90,550	27,200
Non-Operating Revenues and Expenses (Less Interest Expense)	3,000 0	2,000 -2,100	1,000 -6,500
Income Before Taxes (EBT) (Less Income Tax Expense)	192,500 -48,000	90,450 -23,000	21,700 -5,000
Income From Continuing Operations	144,500	67,450	16,700
Below-the-Line Items			
Income From Discontinued Operations	19,000	0	0
Effect of Accounting Changes	0	0	0
Extraordinary Items	-18,000	0	0
Net Income	145,500	67,450	16,700

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