



## Profit & Loss Lemonade Stand P&L Statements - Key

	P&L #1	P&L #2	P&L #3	P&L #4	P&L #5
Cups sold	20	20	20	20	20
Selling Price	\$ .50	\$ .50	\$ .50	\$ .50	\$.60
<b>Gross Income</b>	<b>\$ 10.00</b>	<b>\$ 10.00</b>	<b>\$ 10.00</b>	<b>\$ 10.00</b>	<b>\$12.00</b>
Ready-made lemonade	\$ 3.00	\$ 3.00	\$ 3.00	\$ 0	\$ 0
Powered lemonade	\$ 0	\$ 0	\$ 0	\$ 1.50	\$ 1.50
Cups	\$ .99	\$ .99	\$ 0	\$ 0	\$ 0
Poster board	\$ .79	\$ .79	\$ 0	\$ 0	\$ 0
Marker	\$ .59	\$ 0	\$ 0	\$ 0	\$ 0
Tape	\$ .59	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Expenses</b>	<b>\$ 5.96</b>	<b>\$ 4.78</b>	<b>\$ 3.00</b>	<b>\$ 1.50</b>	<b>\$ 1.50</b>
<b>Net Income (Profit)</b>	<b>\$ 4.04</b>	<b>\$ 5.22</b>	<b>\$ 7.00</b>	<b>\$ 8.50</b>	<b>\$ 10.50</b>
Profit Margin %	<b>40.4%</b>	<b>52.2%</b>	<b>70%</b>	<b>85%</b>	<b>87.5%</b>
<b>Assumptions:</b>	High expenses	Reduce some expenses	Reduce more expenses	Switch from ready-made to powder	Increase selling price by \$.10/cup
Cartons of ready-made lemonade	2	2	2	0	0
Cans of powdered lemonade	0	0	0	1	1
Packages of cups	1	1	Use from home	Use from home	Use from home
Poster board	1	1	Use paper from home	Use paper from home	Use paper from home
Marker	Purchase	Use from home	Use from home	Use from home	Use from home
Tape	Purchase	Use from home	Use from home	Use from home	Use from home