



CALLAUGHANPARTNERS
ACCOUNTANTS & BUSINESS ADVISORS
PASSION | INTEGRITY | LOYALTY



1300 300 997

www.callaghanpartners.com.au

ACCOUNTING, TAX & ADVISORY | FINANCE | WEALTH CREATION

FINANCIAL PLANNING | SUPERANNUATION | RISK INSURANCE

Balance sheet forecast

Assets	
Cash	
Petty Cash	
Accounts receivable	
Stock	
Short-Term investment	
Bond	
Long-term investment	
Fixed Assets	
Land	
Buildings	
Improvements	
Equipment	
Furniture	
Motor/vehicles	
Total assets	
Liabilities	
Current liabilities	
Accounts Payable	
Notes Payable	
Interest Payable	
Taxes Payable	
Income Tax	
Sales Tax	
Payroll accrual	
Long-term liabilities	
Borrowings	
Total liabilities	
Net assets	
Owner's equity	
Retained earnings	
Current year earnings	
Total equity (should equal net assets)	

Break-even analysis

Average selling price per unit	
Average cost of each unit	
Gross profit margin	
Fixed costs	
Dollar sales to break even	
Number of unit sales to break even	