EXPENSES			
	Year 1 (RM)	Year 2 (RM)	Year 3 (RM)
1. Fixed			
1.1			
1.2			
1.3			
2. Operating			
2.1			
2.2			
2.3			
3. Utilities			
3.1			
3.2			
3.3			
4. Marketing			
4.1			
4.2			
4.3			
5. Sales			
5.1			
5.2			
5.3			
6. Contigency (10%)			
TOTAL			

COST OF GOODS SOLD			
	No of units	Cost per unit (RM)	Total (RM)
Year 1			
Year 2			
Year 3			

CONCLUSION