

CASH FLOW EXERCISE

MISSISSIPPI CANOE RENTAL & LESSONS

Business Start Date	February 1, 2002
Location	Eastern Ontario
Cash in Bank - February 2002	\$3,790
Canada Small Business Loan	\$5,000
Business Operational	March - October
Projected Sales	\$72,500
Breakdown of sales	Rental - 30% revenue Lessons - 70% revenue
Revenue Distribution	60% of revenues occur between June - Aug
Peak Period	June 1 through August 31
Staff during peak times	2 employees
Owner Salary	Annual \$30,000
Staff Salary	\$9/hr 42 hour work week
Equipment storage	Annual fee - \$900
Advertising	Annual amount - \$2,695
Office supplies	Monthly - \$50 - varies
Insurance	Annual fee - \$842
Truck maintenance	Annual \$4,800 - varies monthly
Equipment purchase	Beginning of season - \$8,000
Equipment repair	Weekly average - \$50
Accounting fee	\$250
Local travel and meals	Weekly average - \$65
Cellular phone	Annual cost - \$1256
Training	Off season - \$484
Development of Internet Site	\$600
Internet Site maintenance	Monthly \$60
Business Name Registration	\$60