



Yoba probiotic yoghurt

BOOKKEEPING

11 The estimated cost of 1 kavera is 40 shilling.

Every production

- Milk reception
- Cost per production

Date	02-03-16	
	Qty	Cost
Alcohol (milk testing)	30ml	600
Milk (liter)	81	64.800
Sugar (kg)	4	14.500
Flavor (teaspoon)	8	2.400
Bacteria (package)	1	2.000
Firewood (bunch)	1	4.000
Water (jerry can)	5	1.000
Labor (person)	2	10.000
Packaging 500 ml buvera	112	4.480
Packaging 5 l jerry can	5	8.000
TOTAL		111.780



Cost per production



□ Transportation costs

Date	Place / area	Distance	Costs
03-03-16	Mbarara town	16 km	3.000 UGX
03-03-16	Isingiro	45 km	5.000 UGX

□ Book of sales

Date	Name	Item	Qty	Unit price	Total
06-02-16	Trudy's shop, Mbarara	500 ml pack	10	1000	9.000

Other costs



□ Monthly costs

	January	February	March	April	May	June
Labor	-	-	-			
Electricity	40.000	35.000	38.000			
Rent	50.000	50.000	50.000			
Water	15.000	12.000	10.000			
Soap	5.000	7.000	4.000			
Airtime	10.000	7.000	6.500			
TOTAL	110.000	101.000	108.500			

□ List of losses

▣ Often milk, yoghurt or thermometer

Date	Item	Quantity	Value
06-03-16	Yoghurt 500 ml	4 buvera	4.000
21-03-16	Yoghurt 500 ml	3 buvera	3.000

List of investments

- Expense: certain day, only once
- Cost: as long as you use the investment
 - ▣ Milkcan: 360.000 UGX
 - ▣ Use 20 year
 - ▣ Cost per year: 18.000 UGX
 - ▣ Cost per month: 1.500 UGX

