# Completed workbook review

Fictional donut shop · July and August 2026 · Open during the review segment

This is a readable companion to completed-example.xlsx. It contains the same source numbers and prepared observations. Your generated workbook may use a different layout and still be correct.

| Measure | Expected result |
|---|---|
| Records | 12 |
| Months | July and August 2026 |
| Net sales | $9,425.00 |
| Direct product costs | $5,299.00 |
| Amount left after direct costs | $4,126.00 |
| Individual quantities | 2,720 donuts |
| Box quantities | 130 boxes |

## The calculation

Amount left after direct costs = net sales minus direct costs. These direct costs include ingredients and packaging only. Wages, rent, utilities and other overhead are excluded.

# Product results

Separate sales units; dollars may be combined

| Individual product | Donuts | Sales | Costs | Left |
|---|---|---|---|---|
| Classic Glazed | 840 | $1,680.00 | $672.00 | $1,008.00 |
| Chocolate Dip | 620 | $1,550.00 | $682.00 | $868.00 |
| Strawberry Frosted | 420 | $1,260.00 | $630.00 | $630.00 |
| Cinnamon Sugar | 510 | $1,275.00 | $459.00 | $816.00 |
| Maple Bacon | 330 | $1,320.00 | $1,452.00 | -$132.00 |

| Box product | Boxes | Sales | Costs | Left |
|---|---|---|---|---|
| Assorted Six Box | 130 | $2,340.00 | $1,404.00 | $936.00 |

## One calculation to trace

Maple Bacon in July: $600.00 - $660.00 = -$60.00.
Maple Bacon in August: $720.00 - $792.00 = -$72.00.
Combined: $1,320.00 - $1,452.00 = -$132.00.

**Do not multiply monthly sales or direct-cost totals by units again. Do not add donut quantities and box quantities into one sales-unit count.**

# A prepared owner brief

Three observations and two possible next steps

## Maple Bacon needs attention

Combined sales of $1,320 are below supplied direct costs of $1,452. It leaves a $132 shortfall before other expenses.

## Classic Glazed leads individual products

Its $1,008 amount left after direct costs is the largest among the five individual products in the sample.

## Box sales rose in August

Box units increased from 60 to 70. Sales increased from $1,080 to $1,260, and the amount left increased from $432 to $504.

## Possible next steps

Review Maple Bacon prices, recipe costs and source records before making changes. Check box demand and production capacity before increasing output.

## Limits

Other operating expenses are excluded. Two months do not prove a long-term trend or explain why sales changed. These findings describe the supplied fictional records only.