**EXERCISE: Capital Costs**

Identify the capital costs you may inccur in your business.

 Include the cost of replacing items as well as those things you may need as the business grows.

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| **Capital item** | **Cost (per year)** | **Notes** |
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| **Total:** |  |  |

**EXERCISE: Fixed Cost/Overheads**

Identify the fixed costs and overheads in your business

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| **Fixed Cost/Overheads** | **Cost (per year)** | **Notes** |
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| **Total:** |  |  |

**EXERCISE:Direct/Variable Costs**

Identify the direct or variable costs in your business

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| **Direct/Variable Costs** | **Cost (per year)** | **Notes** |
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