

[Company Name] Breakeven Analysis [Project Name/Product Name]

Inputs		
Revenue		
Price per unit	150.00	
Volume per period (units)	5,000	
Total Sales		750,000.00
Variable Costs		
Commission per unit	20.00	
Direct labor per unit	50.00	
Other variable costs per unit	1.20	
Variable costs per unit	71.20	
Total Variable Costs		356,000.00
Unit contribution margin	78.80	
Gross Margin		394,000.00
Fixed Costs Per Period		
Administrative costs	3,500.00	
Insurance	1,500.00	
Property tax	750.00	
Rent	1,000.00	
Other fixed costs	5,800.00	
Total Fixed Costs per period		12,550.00
Net Profit (Loss)		381,450.00

Volume per period (units)	0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000
Price per unit	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
Fixed costs per period	12,550.00	12,550.00	12,550.00	12,550.00	12,550.00	12,550.00	12,550.00	12,550.00	12,550.00	12,550.00	12,550.00
Variable costs	0.00	35,600.00	71,200.00	106,800.00	142,400.00	178,000.00	213,600.00	249,200.00	284,800.00	320,400.00	356,000.00
Total costs	12,550.00	48,150.00	83,750.00	119,350.00	154,950.00	190,550.00	226,150.00	261,750.00	297,350.00	332,950.00	368,550.00
Total sales	0.00	75,000.00	150,000.00	225,000.00	300,000.00	375,000.00	450,000.00	525,000.00	600,000.00	675,000.00	750,000.00
Net profit (loss)	(12,550.00)	26,850.00	66,250.00	105,650.00	145,050.00	184,450.00	223,850.00	263,250.00	302,650.00	342,050.00	381,450.00

Breakeven Point (in units):

159

