

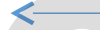
Put Company Name Here: _____

BREAK EVEN ANALYSIS

Break Even Point =

Fixed Cost **OR**
Contribution Margin

Selling price



Fixed Costs



Total Fixed Costs



Variable Costs



Total Variable costs per unit



BREAK EVEN POINT

\$0.00



\$0.00

BREAK EVEN POINT



We will need to sell _____ before we star

Fixed cost

Selling price - variable costs

Instructions

Refer to iFIGURE exemplar to help you

Put your **SELLING PRICE** here

List all of your **FIXED COSTS** here

Your fixed costs are your business expenses

They are costs **OTHER THAN** the cost of producing the product

E.g. set up costs, advertising, transport, printing, business rates

This should calculate automatically

List all of your **VARIABLE COSTS** here

These are your costs of production (the cost of producing the product)

They are also known as Costs of Goods Sold

E.g. materials or ingredients needed to make the product, wages

This should calculate automatically

This should calculate automatically

This should calculate automatically

Profit to make a profit



Insert your **break even point** here (from cell B10)

If your break even point has a decimal point you must round up

E.g. if your break even point is **15.3 T shirts**, you must sell 16 T shirts

st
cards, market stall fees, freight, prototype design, free samples

: product)

payments to suppliers, cost of packaging, cost of labels

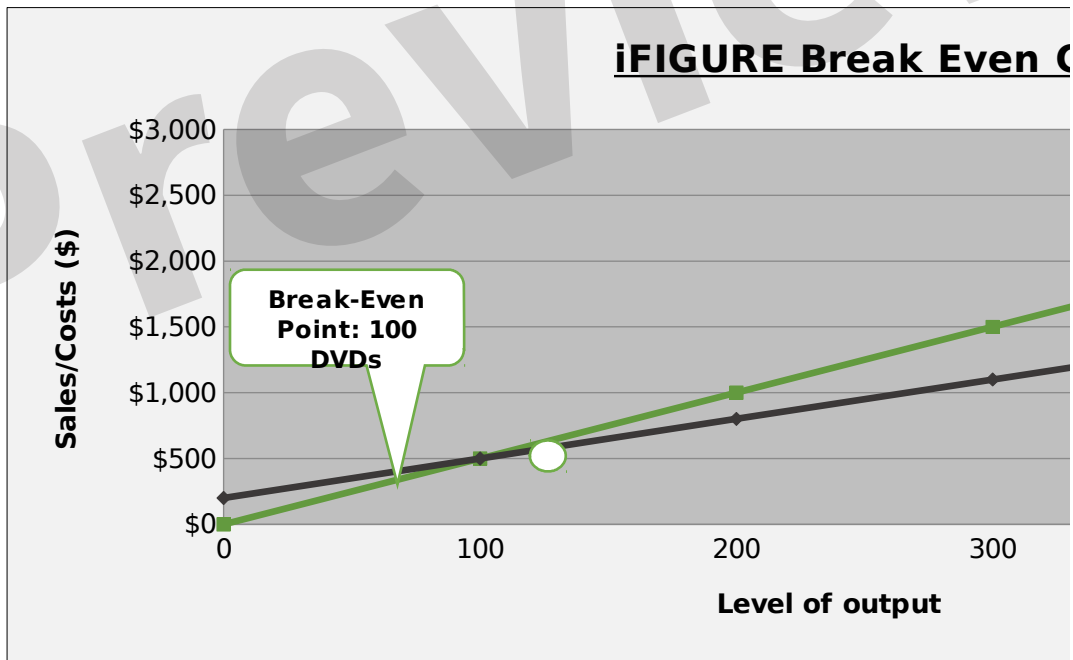
B28)

*must round it **UP** to the next whole number*

u will need to sell **16 T shirts** before you make a profit.

BREAK EVEN CHART

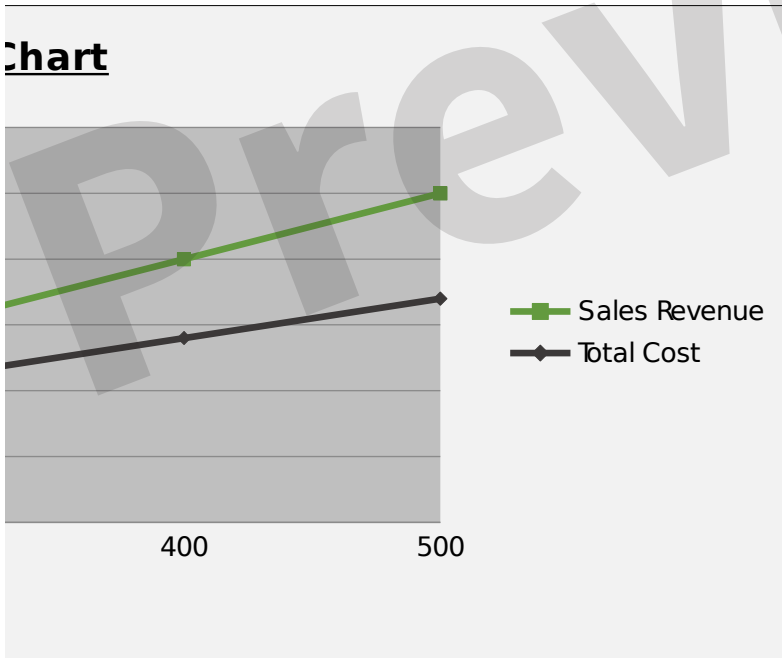
Level of output	Sales Revenue	Fixed Cost	Variable Cost
0	\$0.00	\$200.00	\$0.00
100	\$500.00	\$200.00	\$300.00
200	\$1,000.00	\$200.00	\$600.00
300	\$1,500.00	\$200.00	\$900.00
400	\$2,000.00	\$200.00	\$1,200.00
500	\$2,500.00	\$200.00	\$1,500.00



Instructions

Total Cost
\$200.00
\$500.00
\$800.00
\$1,100.00
\$1,400.00
\$1,700.00

Chart



- 1 Keep cell A4 as 0.
Change the figures in the
The figure in A9 should
- 2 Click on cell B5. The for
Change the 5 to show Y
Copy the formula down
- 3 Click on cell C4. Change
Copy this figure down to
- 4 Click on cell D5. The for
Change the 3 to show Y
Copy the formula down
- 5 The Total Cost column &
- 6 Change the graph title to
Change the Break Even