BREAK-EVEN WORKSHEETS: DOLLAR BASIS

Sten 1.	Using your most recent income statements, classify all costs as either fixed or			
Classify Your Costs	variable, then total each category.			
Ciussify Tour Cosis	Actual Total Sales = \$			
	Total Variable Costs = \$			
	Total Fixed Costs = \$			
Step 2:	"For every \$1.00 of sales, what percent goes away to variable costs?"			
Calculate Variable				
Cost Percent	Variable Cost Percentage = Total Variable Costs = \$ = %			
	Actual Total Sales \$			
Step 3:	"For every \$1.00 of sales (after paying for variable costs), what percent is left to cover			
Calculate	fixed costs plus any targeted profit?"			
Contribution Margin				
	100% - Variable Cost Percentage = 100% - % = %			
Step 4:	"How many 'cents-es' does it take to cover your fixed costs?"			
Step 4: Calculate Break-				
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Calculate Break-				
Calculate Break-	Break-Even Sales = Total Fixed Costs = \$ = \$ Contribution Margin %			
Calculate Break-	Break-Even Sales = Total Fixed Costs = \$ = \$			
Calculate Break-	Break-Even Sales = Total Fixed Costs = \$ = \$ Contribution Margin % NOTE: To calculate the sales needed to generate a target profit, just add that target profit			
Calculate Break- Even Sales	Break-Even Sales = Total Fixed Costs = \$ = \$ Contribution Margin % NOTE: To calculate the sales needed to generate a target profit, just add that target profit amount to your total fixed costs, then divide that amount by your contribution margin.			
Calculate Break- Even Sales Step 5:	Break-Even Sales = Total Fixed Costs = \$ = \$ Contribution Margin % NOTE: To calculate the sales needed to generate a target profit, just add that target profit amount to your total fixed costs, then divide that amount by your contribution margin.			
Calculate Break- Even Sales Step 5: Check Your	Break-Even Sales = Total Fixed Costs = \$ = \$ Contribution Margin % NOTE: To calculate the sales needed to generate a target profit, just add that target profit amount to your total fixed costs, then divide that amount by your contribution margin. "Does the sales level you figured actually break-even - or give you the profits you target?"			
Calculate Break- Even Sales Step 5:	Break-Even Sales = Total Fixed Costs = \$ = \$ Contribution Margin % NOTE: To calculate the sales needed to generate a target profit, just add that target profit amount to your total fixed costs, then divide that amount by your contribution margin. "Does the sales level you figured actually break-even - or give you the profits you target?" Break-Even Sales			
Calculate Break- Even Sales Step 5: Check Your	Break-Even Sales = Total Fixed Costs = \$ = \$ Contribution Margin % NOTE: To calculate the sales needed to generate a target profit, just add that target profit amount to your total fixed costs, then divide that amount by your contribution margin. "Does the sales level you figured actually break-even - or give you the profits you target?" Break-Even Sales (minus) Variable Costs * -			
Calculate Break- Even Sales Step 5: Check Your	Break-Even Sales = Total Fixed Costs = \$ = \$ Contribution Margin % NOTE: To calculate the sales needed to generate a target profit, just add that target profit amount to your total fixed costs, then divide that amount by your contribution margin. "Does the sales level you figured actually break-even - or give you the profits you target?" Break-Even Sales (minus) Variable Costs * - (equals) Contribution Dollars =			
Calculate Break- Even Sales Step 5: Check Your	Break-Even Sales = Total Fixed Costs = \$ = \$ Contribution Margin % NOTE: To calculate the sales needed to generate a target profit, just add that target profit amount to your total fixed costs, then divide that amount by your contribution margin. "Does the sales level you figured actually break-even - or give you the profits you target?" Break-Even Sales (minus) Variable Costs * - (equals) Contribution Dollars = (minus) Fixed Costs - (minus) Fixed Costs			

BREAK-EVEN WORKSHEETS: PER UNIT BASIS

Step 1:	Using your most recent income statements, classify all costs as either fixed or			
Classify Your Costs	variable , then total each category. Record the actual number of units sold and actual sales volume.			
	Total Variable Costs	= \$		
	Total Fixed Costs	= \$		
	Total Units Sold			
	Step 2:	Price Per Unit = Tota	<u>al Sales</u> = \$	
Calculate Your Price Per Unit	Number of Units Sold			
Step 3: Calculate Your Variable Cost Per Unit		otal Variable Costs = \$ Total Units Sold	per unit	
Step 4:	Price per Unit - Variable Co	st per Unit = Contribution	Margin Cost Per Unit	
Step 4: Calculate Your Contribution Dollars Per Unit	Price per Unit - Variable Co \$ per unit - \$	_	-	
Calculate Your Contribution Dollars Per Unit	\$ per unit - \$.	per unit = \$ _	-	
Calculate Your Contribution Dollars Per Unit Step 5:	\$ per unit - \$. Break-Even Sales = To	per unit = \$ _	-	
Calculate Your Contribution Dollars Per Unit	\$ per unit - \$. Break-Even Sales = To	per unit = \$ _	-	

NOTE: To calculate the sales needed to generate a target profit, just add that target profit amount to your total fixed costs, then divide that amount by your contribution margin.