

WORKSHEET
 BREAKEVEN ANALYSIS

FIXED COSTS / MONTH:

Manufacturing	\$14700
Gen. and Admin.	\$12300
Marketing & Sales	\$8000
R & D	\$5500
Interest	\$2500

TOTAL \$43000
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VARIABLE COSTS:

Manufacturing
Man. Variances
Freight
Sales Commissions
Advertising Co-op

TOTAL

SALES PRICE

CURRENT SALES / MONTH:

\$120000
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BREAK-EVEN SUMMARY

FIXED COSTS =	\$0	PER MONTH
VARIABLE COSTS =	59.33%	
BREAK-EVEN POINT =	\$0	SALES PER MONTH
BREAK-EVEN POINT (UNITS)=	0	UNIT SALES /MONTH
CURRENT SALES =	\$120000	PER MONTH
CURRENT OPERATING PROFIT =	\$48,800.00	PER MONTH

/UNIT	PERCENT
\$2.50	33.3%
\$0.25	3.3%
\$0.45	6.0%
\$0.75	10.0%
\$0.50	6.7%

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\$4.45	59.33%
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\$7.50	100.0%
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16,000 UNIT SALES

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