

Sheet1

Revenue		250000
Variable Costs		
Flowers	-62500	
Vases and Ribbons	-25000	
Delivery Expense	-1200	

Total Variable Costs		-88700

Gross Margin		161300
Fixed Costs		
Rent	-12000	
Salaries and Wages	-30000	
Insurance	-2500	
Office Supplies	-6000	
Utilities	-5000	
Delivery Expense	-3000	

Total Fixed Costs		-58500

Net Profit		102800
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Profit Volume Analysis

Sales Break-Even Point	90669.5598264104	
% Change in Sales	10.00%	
Resulting Profit in Dollars	118930	
Resulting % Change in Profit	15.69%	

Ratio Analysis

Variable Costs per Dollar	35.48%	
Gross Margin per Dollar	64.52%	
Fixed Costs per Dollar	23.40%	
Net Profit per Dollar	41.12%	