

Breakeven Analysis Worksheet

For the Month of:

Total Expenses = Total Sales

Fixed Overhead Expenses + Variable Expenses (cost of sales) + Total Sales

Fixed Overhead Expenses = Contribution Margin

Total Sales = # Sold x Price per Unit

Variable Expenses = Volume x Variable Cost per Unit

Example:

Total Sales = 200 units x \$50.00 per unit	\$10,000
Variable Expenses (cost of sales) = 200 units x 5.00	-- \$ 1000
Contribution Margin	= \$ 9,000
Fixed Overhead Expenses	-- \$ 1,500
Income	= \$ 8,500
Fixed Overhead Expenses	\$ 1,500
Contribution Margin (per unit)	-- \$ 40
Breakeven Units = \$1500 ÷ \$40.00	= 375 units

Total Revenues = Volume x Price per Unit

Total Revenues = _____ units x \$ _____ x \$ _____

Variable Expenses = Volume x Variable Cost per Unit (cost of sales)

Variable Expenses = 0 _____ units x \$ _____ = \$ _____

Contribution Margin

= \$ _____

Fixed Overhead Expenses

-- \$ _____

Income

= _____

Contribution Margin = Fixed Overhead Expenses

= \$ _____

Contribution Margin (per unit) = Contribution Margin ÷ Volume (number of units)

Contribution Margin (per unit) = \$ _____ ÷ \$ _____ = \$ _____

Breakeven Volume (units) = Fixed Overhead ÷ Contribution Margin (per unit)

Breakeven Volume (units) = \$ _____ ÷ \$ _____ = \$ _____