

Break-Even Analysis

Cost Description	Fixed Costs (\$)	Variable Expenses (%)
Freight or delivery		
Direct labor (includes payroll taxes)		
Other expenses		
Other expenses		
Materials (includes payroll taxes)		
Supplies		
Repairs & maintenance		
Advertising		
Car, delivery, insurance		
Accounting and legal		
Rent		
Utilities		
Office		
Insurance		
Taxes (incl. sales, etc.)		
Interest		
Depreciation		
Other (specify)		
Other (specify)		
Manufacturing overhead		
Principal portion of depreciation		
Owner's salary		
Total Fixed Expenses		
Total Variable Expenses		
Break-even sales level *		

- * Enter your expected fixed and variable costs per year.
- * Fixed costs stay the same regardless of how much you sell. Examples include rent, insurance, and property taxes.
- * Variable costs change as your business and sales volume changes, and are typically expressed as a percent of sales. Examples include inventory, materials and labor.
- * In the variable expenses column, use percentages, not dollars.
- * Use this break-even analysis form to explore various scenarios for your business. Examples include adding employees, lowering prices, and purchasing equipment.
- * You might want to consider calculating a daily breakeven.