

# Break-even Analysis

← Enter time period in cell to the left

	Fixed Costs	Variable Costs
<b>Production costs:</b>		
Direct materials		
Direct labor		
Indirect production costs		
<b>Selling expenses:</b>		
Sales salaries & commissions		
Advertising		
Miscellaneous selling expense		
<b>General expenses:</b>		
Office salaries		
Supplies		
Miscellaneous general expense		
<b>Totals</b>		

**Sales and Income data:**  
Selling price per unit  
Expected unit sales  
Target operating income for the period

Results
Contribution margin per unit
Unit sales at break-even point
Dollar sales at break-even point
Dollar sales at expected level
Expected operating income
Unit sales at target operating income
Dollar sales at target operating income