Break-Even Analysis (Year 1 by month)

[ ] This Break-Even Analysis provides a month-by-month summarized projection of revenues, fixed costs, and variable costs
for the first budget year, and calculates the monthly Contribution Margin, Break-Even Sales Volume, and Sales Volume Above Break-Even
for both Income from Operations and Net Income After Taxes. This statement is usually used as an internal tool to anticipate
the effect that sales volume increases or decreases will have on your income stream.

[ ] Enter your data in the unprotected cells in blue. You may elect to reclassify some fixed costs as variable costs for the purpose
of analyzing break-even margins. If so, be sure that you enter your estimated amounts in the "Less Reclassified Fixed Costs" line
as negative values, then enter the same amounts as positive values in the "Plus Reclassified Fixed Costs" line.

Break-Even Analysis

	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	
Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$
Fixed Costs											
Fixed Cost of Goods & Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$
Sales & Marketing (w/o Commissions)	0	0	0	0	0	0	0	0	0	0	
Research & Development	0	0	0	0	0	0	0	0	0	0	
G & A (w/o Depreciation)	0	0	0	0	0	0	0	0	0	0	
Depreciation	0	0	0	0	0	0	0	0	0	0	
Less Reclassified Fixed Costs	0	0	0	0	0	0	0	0	0	0	
Total Fixed Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Variable Costs											
Material and Labor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$
Commissions	0	0	0	0	0	0	0	0	0	0	
Add: Reclassified Fixed Costs	0	0	0	0	0	0	0	0	0	0	
Total Variable Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Income from Operations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$
Interest Income (Expense) - "Fixed"	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$
Income Taxes - "Variable"	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Net Income After Taxes	$ (1)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$
Income from Operations Analysis											
Contribution Margin	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Break-Even Sales Volume	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#
Sales Volume Above Break-Even	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#
Net Income After Taxes Analysis											
Contribution Margin	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Break-Even Sales Volume	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#
Sales Volume Above Break-Even	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#