

**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.

<b>Break-Even Analysis</b>														% of
	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Year 1	Sales
<b>Sales</b>	\$ 1,000	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1,011	
<b>Fixed Costs</b>														
Fixed Cost of Goods & Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Sales & Marketing (w/o Commissions)	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
Research & Development	0	0	0	0	0	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	0	0	0	0.0%
Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
Less Reclassified Fixed Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
<b>Total Fixed Costs</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Variable Costs</b>														
Material and Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Commissions	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
Add: Reclassified Fixed Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
<b>Total Variable Costs</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Income from Operations</b>	\$ 1,000	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1,011	100.0%
Interest Income (Expense) - "Fixed"	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	0.1%
Income Taxes - "Variable"	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Net Income After Taxes</b>	\$ 999	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1,010	99.9%
<b>Income from Operations Analysis</b>														
Contribution Margin	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.00%
Break-Even Sales Volume	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Sales Volume Above Break-Even	\$1,000	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1,011	100.0%
<b>Net Income After Taxes Analysis</b>														
Contribution Margin	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Break-Even Sales Volume	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.1%
Sales Volume Above Break-Even	\$999	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1,010	99.9%