Break-even Exercise

Fun Department Company Exercise

		YTD	%	
1	**Total YTD Revenue**	$ 25,000	100%	Sales Revenue for the year
2	**Cost of Goods Sold/ Direct Costs**	- $_____	_____	Determine yearly Cost COGS / Direct Costs Determine Percentage
3	**Gross Profit**	$15,000	_____	Determine yearly Gross Profit Percentage
4	**Operating Exp / Indirect Costs**	- $_____	_____	Determine yearly Operating Costs/Indirect Costs Determine Percentage
5	**Profit / Loss**	$2,800	_____	Determine Percentage

$$\textbf{Break-even} = \frac{\textbf{Indirect Costs}}{\textbf{GPM\%}}$$

Indirect Costs	$_____	**Line 4**
GPM%	÷ _____%	**Line 3**
Break-even	$ _____	

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Break-even Exercise

Your Company Figures

		YTD	%	
1	**Total YTD Revenue**	$_____	100%	Sales Revenue for the year
2	**Cost of Goods Sold/ Direct Costs**	$_____	_____	Determine yearly COGS / Direct Costs Determine Percentage
3	**Gross Profit**	$ _____	_____	Determine yearly Gross Profit Percentage
4	**Operating Exp / Indirect Costs**	_____	_____	Determine yearly Operating Costs/Indirect Costs Determine Percentage
5	**Profit / Loss**	$ _____	_____	Determine Percentage

$$\textbf{Break-even} = \frac{\textbf{Indirect Costs}}{\textbf{GPM\%}}$$

Indirect Costs	$ _____	**Line 4**
GPM%	÷ _____%	**Line 3**
Break-even	$ _____	

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