



Break-Even Analysis Report

hashmicro.com

Report Information

Company Name: [Company]

Product / Service: [Name]

Prepared By: [Name]

Date: [DD/MM/YYYY]

Fixed Costs

Cost Item	Monthly Amount	Annual Amount
FIXED COSTS		
Rent / Lease Payments	[Amount]	[Amount]
Salaries (Fixed Staff)	[Amount]	[Amount]
Insurance	[Amount]	[Amount]
Depreciation	[Amount]	[Amount]
Utilities (Fixed Portion)	[Amount]	[Amount]
Loan Repayments / Interest	[Amount]	[Amount]
Software / Subscriptions	[Amount]	[Amount]
Other Fixed Costs	[Amount]	[Amount]
Total Fixed Costs	[Amount]	[Amount]

Variable Costs (Per Unit)

Cost Item	Per Unit	Per 1,000 Units
VARIABLE COSTS PER UNIT		
Raw Materials / Direct Materials	[Amount]	[Amount]
Direct Labor (Per Unit)	[Amount]	[Amount]
Packaging	[Amount]	[Amount]
Shipping / Freight	[Amount]	[Amount]

Sales Commission	[Amount]	[Amount]
Other Variable Costs	[Amount]	[Amount]
Total Variable Cost Per Unit	[Amount]	[Amount]

Break-Even Calculation

Metric	Value	Formula / Notes
Selling Price Per Unit	[Amount]	
Variable Cost Per Unit	[Amount]	From Variable Costs table above
Contribution Margin Per Unit	[Amount]	Selling Price – Variable Cost
Contribution Margin Ratio	[%]	CM / Selling Price × 100
Total Fixed Costs	[Amount]	From Fixed Costs table above
Break-Even Point (Units)	[Units]	Fixed Costs / CM Per Unit
Break-Even Point (Revenue)	[Amount]	Fixed Costs / CM Ratio

Sensitivity Analysis (What-If Scenarios)

Scenario	Selling Price	Variable Cost/Unit	Fixed Costs	CM/Unit	BEP (Units)	BEP (Revenue)
Base Case	[Amount]	[Amount]	[Amount]	[Amount]	[Units]	[Amount]
Price Increase +10%	[Amount]	[Amount]	[Amount]	[Amount]	[Units]	[Amount]
Price Decrease –10%	[Amount]	[Amount]	[Amount]	[Amount]	[Units]	[Amount]
Cost Increase +15%	[Amount]	[Amount]	[Amount]	[Amount]	[Units]	[Amount]
Cost Decrease –15%	[Amount]	[Amount]	[Amount]	[Amount]	[Units]	[Amount]

Target Profit Analysis

Metric	Value	Formula
Target Net Profit	[Amount]	
Required Units to Sell	[Units]	(Fixed Costs + Target Profit) / CM Per Unit
Required Revenue	[Amount]	(Fixed Costs + Target Profit) / CM Ratio

Authorization

Prepared By:

[Name]

Reviewed By:

[Name]

Signature:

Date:

[DD/MM/YYYY]

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