

## FINANCIAL DATA

### D. Breakeven Analysis

SALES: \$ \_\_\_\_\_

COST OF GOODS SOLD: \$ \_\_\_\_\_

GROSS PROFIT: \$ \_\_\_\_\_

FIXED EXPENSES: \$ \_\_\_\_\_

NET PROFIT (Loss): \$ \_\_\_\_\_

STEP 1: Divide Gross Profit by Sales to show percentage relationship

$$\frac{\text{GROSS PROFIT}}{\text{SALES}} = \text{GROSS PROFIT AS \% OF SALES}$$

STEP 2: Divide Fixed Expenses by Gross Profit as % of Sales expressed as a decimal (Gross Profit % divided by 100).

$$\frac{\text{FIXED EXPENSES}}{\text{GROSS PROFIT}} = \text{BREAKEVEN}$$