

Breakeven Analysis

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<u>Cost Description</u>	<u>Fixed Costs (\$)</u>	<u>Variable Costs (%)</u>
Variable Costs		
Cost of Products Sold		40.0%
Product Inventory		13.0%
Brass Magazine		18.0%
Class Materials		16.0%
Fixed Costs		
Salaries (includes payroll taxes)	\$ 72,000	
Supplies	\$ 26,000	
Repairs & maintenance	\$ -	
Advertising	\$ 17,000	
Car, delivery and travel	\$ -	
Accounting and legal	\$ 1,200	
Rent	\$ 26,400	
Telephone	\$ 600	
Utilities	\$ 1,550	
Insurance	\$ 600	
Taxes (Real estate, etc.)	\$ -	
Interest	\$ -	
Depreciation	\$ -	
Other (specify)	\$ -	
Other (specify)	\$ -	
Miscellaneous expenses	\$ 3,000	
Principal portion of debt payment	\$ -	
Owner's draw	\$ -	
Total Fixed Costs	\$ 148,350	
Total Variable Costs		0.9
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Breakeven Sales level =	149652	