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MULTI-PRODUCT BREAK-EVEN

BUSINESS	PERIOD	TOTAL FIXED COSTS FOR PERIOD	TARGET PROFIT

Products / services and sales mix

Product / service	Price	Variable cost	Contribution	CM %	Share %	Wtd CM %	BE units
Totals (share should equal 100)							

Break-even for this mix

Weighted avg. CM %	Break-even revenue	Target-profit revenue	BE revenue / month (if yearly)

Weighted CM % for each line = contribution margin % x share of revenue. The sum of the weighted column is the mix's average contribution margin. Break-even revenue = fixed costs / weighted average CM %. Break-even units per product = break-even revenue x share / price. If the mix shifts toward lower-margin items, break-even rises; the sheet shows by how much.

NOTES / SCENARIOS