

# Projected Break Even Point

## QIFF BREAK EVEN SALES VOLUME

Projected  
Sales \$1.2 mm

Projected  
Sales \$

First Year of Operations

For QIFF

For Your Product/Service

**Variable Costs**

Total Cost of Goods Sold

\$882,120.00

Sales Commissions

83,997.00

**Total Variable Costs**

966,117.00

**Fixed Costs**

Officer Salaries

\$26,002.00

Salaries

15,000.00

Contract Labor

9,000.00

Payroll Taxes

9,096.00

Supplies

3,996.00

Repairs and Maintenance

600.00

Advertising

72,000.00

Automobile and Travel

9,996.00

Accounting and Legal

9,996.00

Rent

12,000.00

Telephone

5,000.00

Utilities

3,000.00

Insurance

4,800.00

Taxes

3,804.00

Interest Expense

12,528.00

Depreciation

22,380.00

Miscellaneous Expenses

2,400.00

**Total Fixed Costs**

\$222,598.00

Break even = Fixed Costs / 1 - (Variable Costs / Sales Volume)

222598

= 1,112,990

1 - (966,117 / 1,200,00)

Projected Break Even \$