

Version: English

BreakEvenAnalyzer

Pdf-Demo with selected analysis options

Copyright 2003

K! BUSINESS SOLUTIONS GMBH; ERKRATH - GERMANY

WILLKOMMEN ! BIENVENUE! WELCOME!

To the World of Magic Workbooks ®

BreakevenAnalyzer

BreakevenAnalyzer is a tool for establishing break-even points for products, product-groups, or complete companies. Both break-even revenue and break-even sales volume are calculated.

BreakevenAnalyzer calculates break-even revenue / sales volume on the basis of budget figures as a guideline, while checking the results against the actual figures as they come in during the year.

BreakevenAnalyzer also works with integrated optimizing scenarios that allow you to work out different strategies for maximising profit in the course of the year. The optimizing scenario is equipped to handle and calculate all profit-related changes and any combination of those changes at the same time (i.e. changes in sales volume, in prices and in expenses).

BreakevenAnalyzer also analyses break-even points in relation to company loans and checks whether available profit is adequate for amortisation payments.

BreakevenAnalyzer was developed for easy handling as an Excel workbook; it contains no macros, requires no detailed knowledge of Excel or Excel programming, and only a minimum of data input while generating a host of spreadsheets and charts both for internal controlling purposes and presentations.

Working with **BreakevenAnalyzer**

Step 1

click to sheet **DATA**

Fill in the required data; using the demo data for orientation

Step 2

click to sheet **BEP**

Break-Even Points for budget and actual data is shown
For a more detailed version of the results click to
sheet **PROJECTION** .

Step 3 (optional)
if you are dissatisfied with the results:
click to sheet **OPTIMIZER**
You can fill your "optimizing data" into the yellow cells:
price changes, changes of sales volume, changes in expenses.

Step 4 (optional)
after "optimizing"
click to sheet **BEPopt**
where the results of your polishing can be seen.

By entering actual data on a monthly basis you will be able
to keep BreakevenAnalyzer always up-to-date.

By the way: you do not have to delete optimizing data for previous months.
"Optimizer" calculates your optimized data only for those months which have not yet been
filled with actual data!

*See the table of contents [Navigation](#) for all available calculations which
will be up-to-date after every data entry.*

*Use the hyperlink [Navigation](#) for quick navigation between sheets and table of contents.
springen. Just click on "[Forget Paris](#)" .*

Any further questions? Contact
your **MagicWorkbooks** Team
















Magic Contact:

www.magicworkbooks.com

copyright 2003 K! Business Solutions GmbH, Erkrath - Germany

Forget Paris....

Navigation / Table of Contents

| Sheet | type | contains | click to go! |
|----------------|---------|---|---|
| Welcome | | Einleitung |  |
| DATA | Tabelle | DATA INPUT |  |
| budget | Tabelle | Budget Results |  |
| BEP_Budget | Tabelle | Break Even Analyse Budget Results |  |
| sales | Tabelle | Breakeven Sales Volume |  |
| Gsales | Grafik | Breakeven Sales Volume |  |
| BEP_Projection | Tabelle | Break Even Analyse Projection Yearly Results |  |
| BEP | Grafik | Calculating Budget and Actual / Projection Breakeven |  |
| Projection | Tabelle | Projection Yearly Results |  |
| Optimizer | Tabelle | Optimizing Yearly Profit |  |
| ProjectionOpt | Tabelle | Optimized Projection Yearly Result |  |
| BEP_Opti | Tabelle | Break Even Analyse Optimized Projection Yearly Result |  |
| BEPprofit | Grafik | Budget, Actual / Projection and Optimized Profit |  |
| BEPsalesopt | Grafik | Break-Even Sales Volume: Actual/Projection and Optimized Projection |  |
| BEPopt | Grafik | Calculating Actual / Projection and Optimized Projection Breakeven |  |

Budget Results

Year: 2025

Victory Inc.

Product: all
 Production unit: Company Total

Reporting currency: **US \$**

Monthly

| Month | units sold | revenue | variable costs | fixed costs | profit |
|--------------------|--------------|----------------|----------------|----------------|---------------|
| Jan | 100 | 5,500 | -337 | -7,000 | -1,837 |
| Feb | 100 | 5,500 | -337 | -7,000 | -1,837 |
| Mar | 300 | 16,500 | -1,011 | -7,000 | 8,489 |
| Apr | 100 | 5,500 | -337 | -7,000 | -1,837 |
| May | 300 | 16,500 | -1,011 | -7,000 | 8,489 |
| Jun | 100 | 5,500 | -337 | -9,000 | -3,837 |
| Jul | 100 | 5,500 | -337 | -7,000 | -1,837 |
| Aug | 100 | 5,500 | -337 | -7,000 | -1,837 |
| Sep | 300 | 16,500 | -1,011 | -7,000 | 8,489 |
| Oct | 300 | 16,500 | -1,011 | -7,000 | 8,489 |
| Nov | 200 | 11,000 | -674 | -11,000 | -674 |
| Dec | 100 | 5,500 | -337 | -7,000 | -1,837 |
| Year totals | 2,100 | 115,500 | -7,077 | -90,000 | 18,423 |

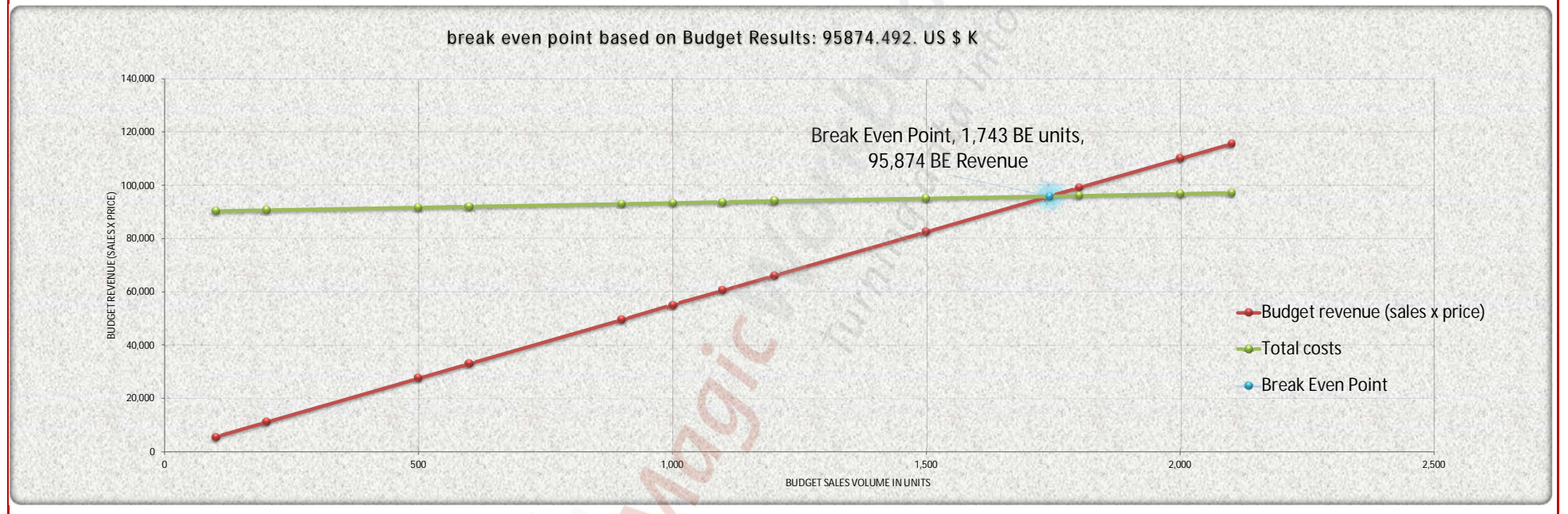
| amortisation payments |
|-----------------------|
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |
| -12,000 |
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |
| -12,000 |

| Budget Results | | | | | | Year: | 2025 | Victory Inc. |
|-----------------------|------------|---------------|----------------|--------------------|--------|-----------------------|-------------|---------------------|
| Product: | | all | | Reporting currency | | US \$ | | |
| Production unit: | | Company Total | | | | | | |
| Year to date | | | | | | | | |
| Month | units sold | revenue | variable costs | fixed costs | profit | amortisation payments | | |
| Jan | 100 | 5,500 | -337 | -7,000 | -1,837 | 0 | | |
| Feb | 200 | 11,000 | -674 | -14,000 | -3,674 | 0 | | |
| Mar | 500 | 27,500 | -1,685 | -21,000 | 4,815 | 0 | | |
| Apr | 600 | 33,000 | -2,022 | -28,000 | 2,978 | 0 | | |
| May | 900 | 49,500 | -3,033 | -35,000 | 11,467 | 0 | | |
| Jun | 1,000 | 55,000 | -3,370 | -44,000 | 7,630 | -12,000 | | |
| Jul | 1,100 | 60,500 | -3,707 | -51,000 | 5,793 | -12,000 | | |
| Aug | 1,200 | 66,000 | -4,044 | -58,000 | 3,956 | -12,000 | | |
| Sep | 1,500 | 82,500 | -5,055 | -65,000 | 12,445 | -12,000 | | |
| Oct | 1,800 | 99,000 | -6,066 | -72,000 | 20,934 | -12,000 | | |
| Nov | 2,000 | 110,000 | -6,740 | -83,000 | 20,260 | -12,000 | | |
| Dec | 2,100 | 115,500 | -7,077 | -90,000 | 18,423 | -12,000 | | |

| | | | |
|--|---------------------|--------------------|----------------------|
| Break Even Analyse Budget Results | Victory Inc. | Year: 2025 | Company Total |
| | | Reporting currency | US \$ |

Break Even Point - Calculation

| | Jan/ 25 | Feb/ 25 | Mrz/ 25 | Apr/ 25 | Mai/ 25 | Jun/ 25 | Jul/ 25 | Aug/ 25 | Sep/ 25 | Okt/ 25 | Nov/ 25 | Dez/ 25 | check |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|---------------|---------------|-------------------|
| budget sales volume in | 100 | 200 | 500 | 600 | 900 | 1,000 | 1,100 | 1,200 | 1,500 | 1,800 | 2,000 | 2,100 | 1,743 BE units |
| Budget revenue (sales x | 5,500 | 11,000 | 27,500 | 33,000 | 49,500 | 55,000 | 60,500 | 66,000 | 82,500 | 99,000 | 110,000 | 115,500 | 95,874 BE Revenue |
| Total costs | 90,337 | 90,674 | 91,685 | 92,022 | 93,033 | 93,370 | 93,707 | 94,044 | 95,055 | 96,066 | 96,740 | 97,077 | 95,874 |
| variable costs (expenses per unit x units) | | | | | | | | | | | | | |
| | 337 | 674 | 1,685 | 2,022 | 3,033 | 3,370 | 3,707 | 4,044 | 5,055 | 6,066 | 6,740 | 7,077 | 5,874 |
| Budget fixed costs | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 |
| Budget Profit | -84,837 | -79,674 | -64,185 | -59,022 | -43,533 | -38,370 | -33,207 | -28,044 | -12,555 | 2,934 | 13,260 | 18,423 | 0 |



Breakeven Sales VolumeYear: **2025****Victory Inc.**reporting month: **Jul-25**

Product: all

Production unit: Company Total

Reporting currency: **US \$****Monthly**

| Month | sales volume Break-Even | units sold ACTUAL | variance | variance in % | trend |
|-------|-------------------------|-------------------|----------|---------------|-------|
| Jan | 136 | 85 | -51 | -37% | ▼ |
| Feb | 136 | 97 | -39 | -28% | ▲ |
| Mar | 136 | 350 | 214 | 158% | ▲ |
| Apr | 136 | 55 | -81 | -59% | ▼ |
| May | 136 | 210 | 74 | 55% | ▲ |
| Jun | 174 | 133 | -41 | -24% | ▼ |
| Jul | 136 | 87 | -49 | -36% | ▼ |
| Aug | 136 | 0 | -136 | 0% | |
| Sep | 136 | 0 | -136 | 0% | |
| Oct | 136 | 0 | -136 | 0% | |
| Nov | 213 | 0 | -213 | 0% | |
| Dec | 136 | 0 | -136 | 0% | |

Breakeven Sales Volume

Year: **2025**

Victory Inc.

reporting month: **Jul-25**

Product: **all**

Production unit: **Company Total**

Reporting currency: **US \$**

Year to date

| Month | sales volume Break-Even | units sold ACTUAL | variance | variance in % | trend |
|-------|-------------------------|-------------------|----------|---------------|-------|
| Jan | 136 | 85 | -51 | -37% | ▼ |
| Feb | 271 | 182 | -89 | -33% | ▲ |
| Mar | 407 | 532 | 125 | 31% | ▲ |
| Apr | 542 | 587 | 45 | 8% | ▼ |
| May | 678 | 797 | 119 | 18% | ▲ |
| Jun | 852 | 930 | 78 | 9% | ▼ |
| Jul | 988 | 1,017 | 29 | 3% | ▼ |
| Aug | 1,123 | 1,017 | -106 | 0% | |
| Sep | 1,259 | 1,017 | -242 | 0% | |
| Oct | 1,395 | 1,017 | -378 | 0% | |
| Nov | 1,608 | 1,017 | -591 | 0% | |
| Dec | 1,743 | 1,017 | -726 | 0% | |

| negative variance per remaining month |
|---------------------------------------|
| -5 |
| -9 |
| |
| |
| |
| |
| |
| |
| |
| |
| |
| |
| |
| |
| |

Breakeven Sales Volume

Year: 2025

Victory Inc.

reporting month: Jul-25

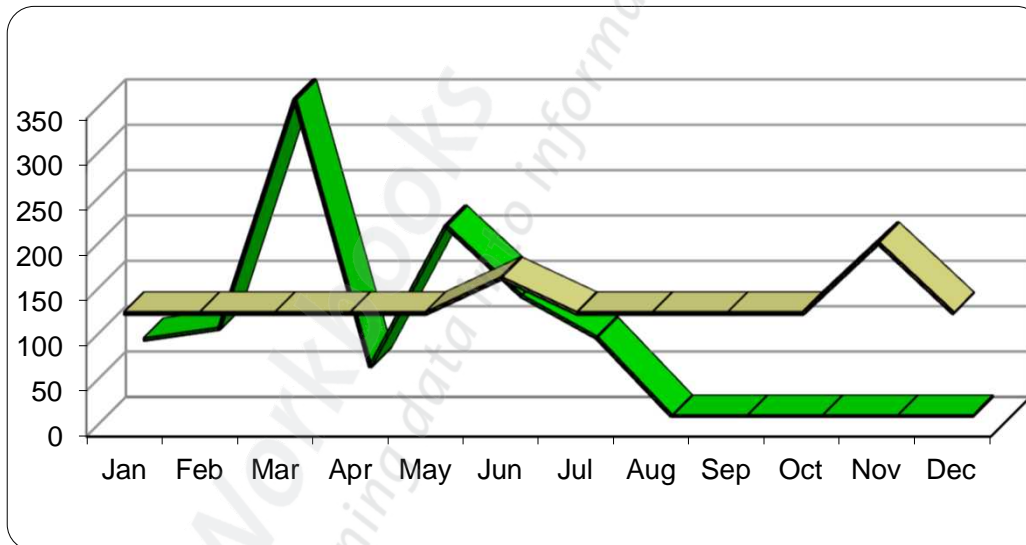
Product: all

Production unit: Company Total

Reporting currency: US \$

Monthly

| Month | sales volume Break-Even | units sold ACTUAL |
|-------|-------------------------|-------------------|
| Jan | 136 | 85 |
| Feb | 136 | 97 |
| Mar | 136 | 350 |
| Apr | 136 | 55 |
| May | 136 | 210 |
| Jun | 174 | 133 |
| Jul | 136 | 87 |
| Aug | 136 | 0 |
| Sep | 136 | 0 |
| Oct | 136 | 0 |
| Nov | 213 | 0 |
| Dec | 136 | 0 |



Breakeven Sales Volume

Year: 2025

Victory Inc.

reporting month: Jul-25

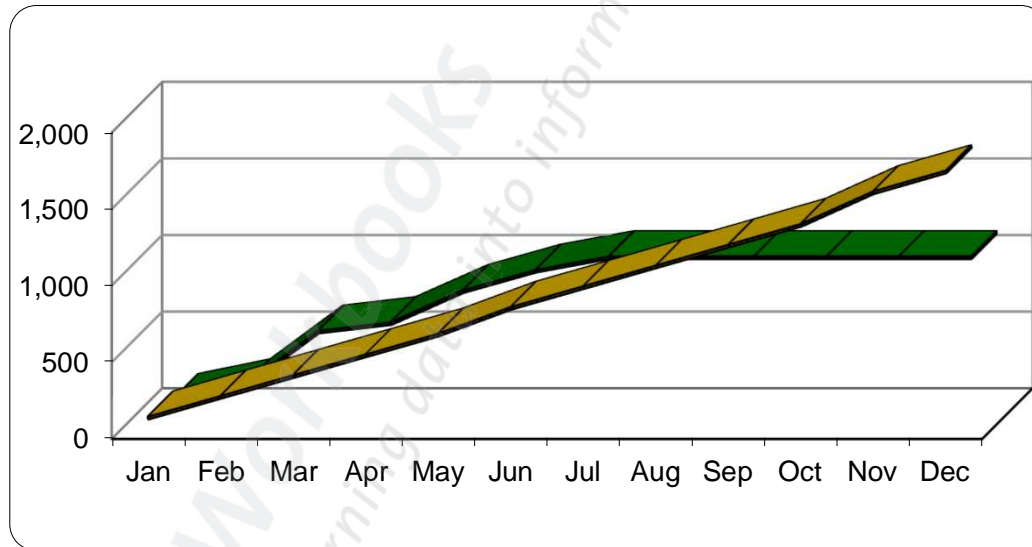
Product: all

Production unit: Company Total

Reporting currency: US \$

Year to date

| Month | sales volume Break-Even | units sold ACTUAL |
|-------|-------------------------|-------------------|
| Jan | 136 | 85 |
| Feb | 271 | 182 |
| Mar | 407 | 532 |
| Apr | 542 | 587 |
| May | 678 | 797 |
| Jun | 852 | 930 |
| Jul | 988 | 1,017 |
| Aug | 1,123 | 1,017 |
| Sep | 1,259 | 1,017 |
| Oct | 1,395 | 1,017 |
| Nov | 1,608 | 1,017 |
| Dec | 1,743 | 1,017 |



Calculating Budget and Actual / Projection Breakeven

Product: all
 Production unit: Company Total
 Actual per reporting month / budget rest of the year

Year: 2025 **Victory Inc.**
 reporting month: Jul-25
 Reporting currency: US \$

| | Budget revenue | Budget fixed costs | Budget total costs | Break-even revenue | Break-even costs |
|--------|----------------|--------------------|--------------------|--------------------|------------------|
| Jan-25 | | | | | |
| Jan-26 | 115,500 | 90,000 | 97,077 | 95,874 | 95,874 |

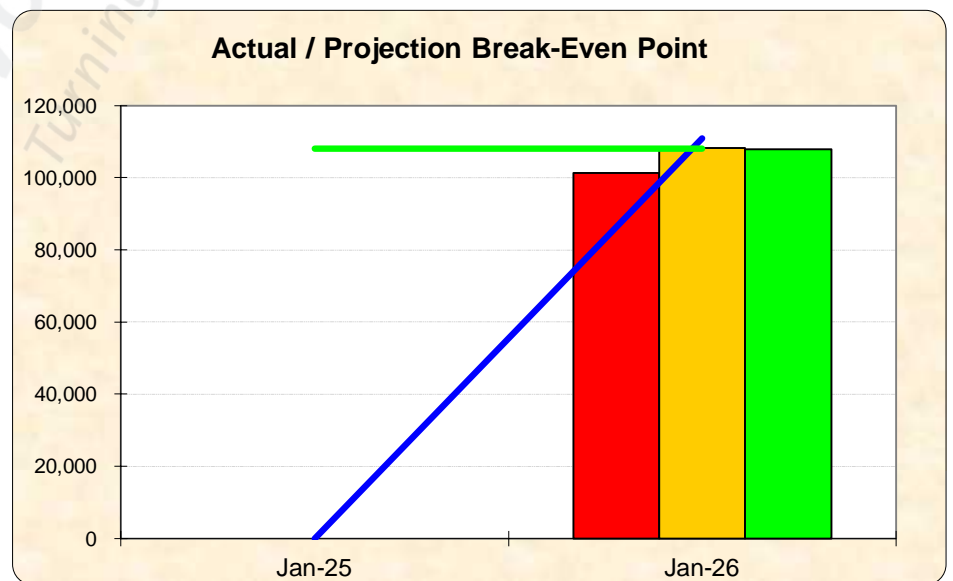
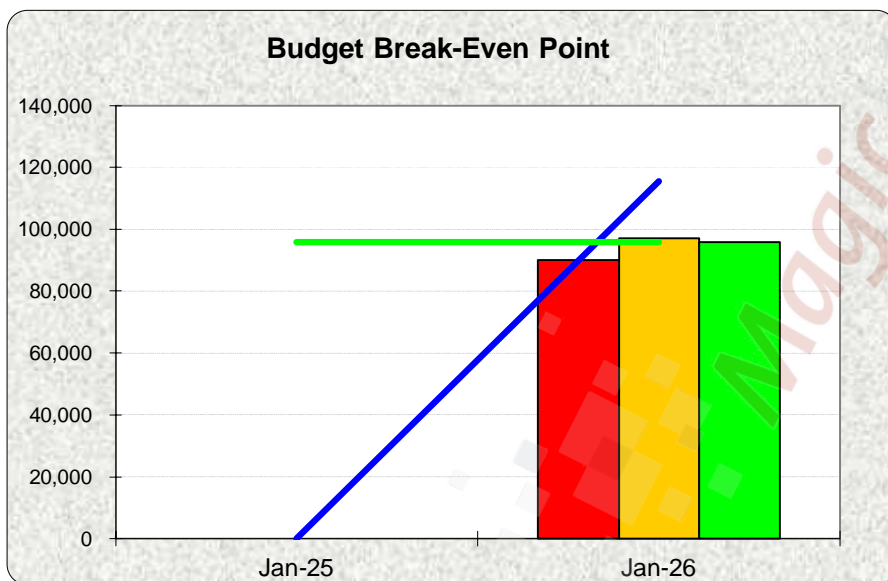
| | Projection revenue | Projection fixed costs | Projection total costs | Break-even revenue | Break-even costs |
|--------|--------------------|------------------------|------------------------|--------------------|------------------|
| Jan-25 | | | | | |
| Jan-26 | 110,935 | 101,225 | 108,157 | 107,972 | 107,972 |

Trend in relation to budget ↻ ▼ ▼ ▼ ▼ ▼

Budget profit 18,423

Actual profit 2,778

Trend in relation to budget ↻ **Profit tends to be too small for amortisation payments!** ▼



| | | | | |
|---|---------------|---------------------------|---------------|---------------------|
| Projection Yearly Results | | Year: | 2025 | Victory Inc. |
| Product: | all | reporting month: | Jul-25 | |
| Production unit: | Company Total | | | |
| Actual per reporting month / budget rest of the year | | Reporting currency | US \$ | |

Monthly

| Month | units sold | revenue | variable costs | fixed costs | profit | amortisation payments |
|--------------------|--------------|----------------|----------------|-----------------|--------------|-----------------------|
| Jan | 85 | 4,675 | -286 | -8,750 | -4,361 | 0 |
| Feb | 97 | 5,335 | -327 | -8,450 | -3,442 | 0 |
| Mar | 350 | 19,250 | -1,180 | -8,650 | 9,421 | 0 |
| Apr | 55 | 3,025 | -193 | -8,900 | -6,068 | 0 |
| May | 210 | 11,550 | -756 | -8,875 | 1,919 | 0 |
| Jun | 133 | 7,315 | -496 | -10,050 | -3,231 | -12,000 |
| Jul | 87 | 4,785 | -325 | -8,550 | -4,090 | 0 |
| Aug | 100 | 5,500 | -337 | -7,000 | -1,837 | 0 |
| Sep | 300 | 16,500 | -1,011 | -7,000 | 8,489 | 0 |
| Oct | 300 | 16,500 | -1,011 | -7,000 | 8,489 | 0 |
| Nov | 200 | 11,000 | -674 | -11,000 | -674 | 0 |
| Dec | 100 | 5,500 | -337 | -7,000 | -1,837 | 0 |
| Year totals | 2,017 | 110,935 | -6,932 | -101,225 | 2,778 | -12,000 |

Projection Yearly Results

Year: **2025**

Victory Inc.

Product: all

reporting month: **Jul-25**

Production unit: Company Total

Actual per reporting month / budget rest of the year

Reporting currency

US \$

Year to date

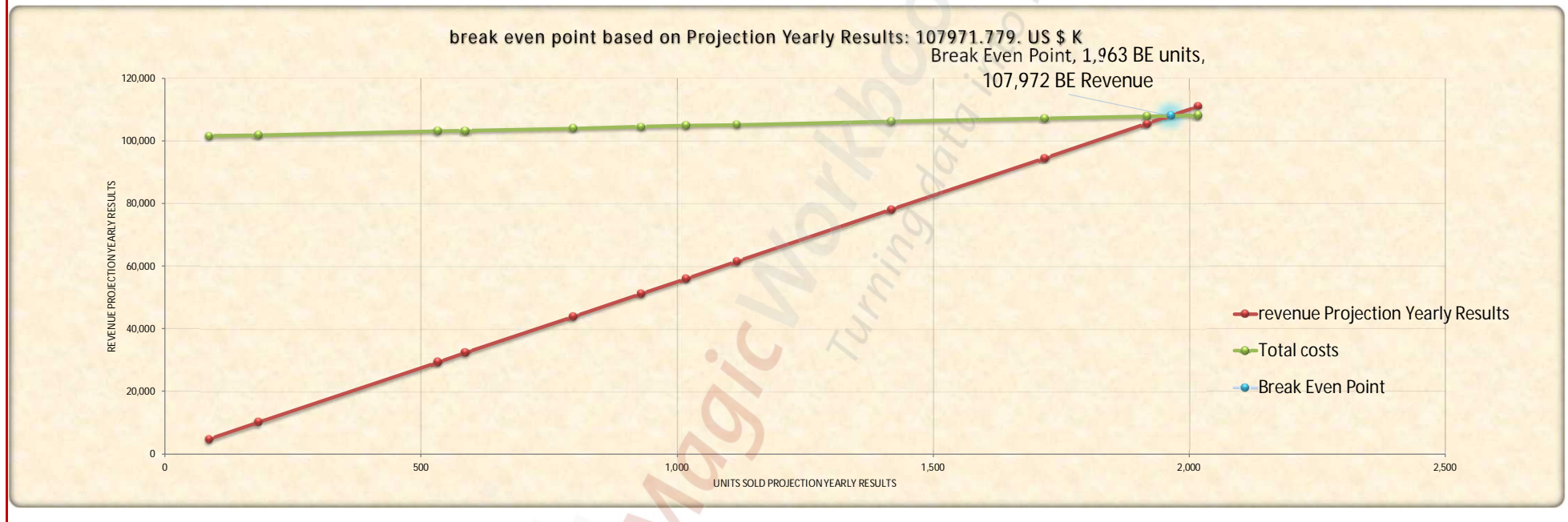
| Month | units sold | revenue | variable costs | fixed costs | profit |
|------------|--------------|----------------|----------------|-----------------|--------------|
| Jan | 85 | 4,675 | -286 | -8,750 | -4,361 |
| Feb | 182 | 10,010 | -613 | -17,200 | -7,803 |
| Mar | 532 | 29,260 | -1,793 | -25,850 | 1,617 |
| Apr | 587 | 32,285 | -1,985 | -34,750 | -4,450 |
| May | 797 | 43,835 | -2,741 | -43,625 | -2,531 |
| Jun | 930 | 51,150 | -3,237 | -53,675 | -5,762 |
| Jul | 1,017 | 55,935 | -3,562 | -62,225 | -9,852 |
| Aug | 1,117 | 61,435 | -3,899 | -69,225 | -11,689 |
| Sep | 1,417 | 77,935 | -4,910 | -76,225 | -3,200 |
| Oct | 1,717 | 94,435 | -5,921 | -83,225 | 5,289 |
| Nov | 1,917 | 105,435 | -6,595 | -94,225 | 4,615 |
| Dec | 2,017 | 110,935 | -6,932 | -101,225 | 2,778 |

| amortisation payments |
|-----------------------|
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |
| -12,000 |
| -12,000 |
| -12,000 |
| -12,000 |
| -12,000 |
| -12,000 |
| -12,000 |
| -12,000 |
| -12,000 |

Profit tends to be too small for amortisation payments!

| | | | |
|---|---------------------|-------------------|--------------------------|
| Break Even Analyse Projection Yearly Results | Victory Inc. | Year: 2025 | Company Total |
| | | | Reporting currency US \$ |

| Break Even Point - Calculation | | | | | | | | | | | | | |
|--------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------------------|
| | Jan/ 25 | Feb/ 25 | Mrz/ 25 | Apr/ 25 | Mai/ 25 | Jun/ 25 | Jul/ 25 | Aug/ 25 | Sep/ 25 | Okt/ 25 | Nov/ 25 | Dez/ 25 | check |
| units sold Projection Yearly Results | 85 | 182 | 532 | 587 | 797 | 930 | 1,017 | 1,117 | 1,417 | 1,717 | 1,917 | 2,017 | 1,963 BE units |
| revenue Projection Yearly Results | 4,675 | 10,010 | 29,260 | 32,285 | 43,835 | 51,150 | 55,935 | 61,435 | 77,935 | 94,435 | 105,435 | 110,935 | 107,972 BE Revenue |
| Total costs | 101,511 | 101,838 | 103,018 | 103,210 | 103,966 | 104,462 | 104,787 | 105,124 | 106,135 | 107,146 | 107,820 | 108,157 | 107,972 |
| variable costs | | | | | | | | | | | | | |
| Projection Yearly Results | | | | | | | | | | | | | |
| Budget fixed costs | 286 | 613 | 1,793 | 1,985 | 2,741 | 3,237 | 3,562 | 3,899 | 4,910 | 5,921 | 6,595 | 6,932 | 6,747 |
| profit Projection Yearly Results | 101,225 | 101,225 | 101,225 | 101,225 | 101,225 | 101,225 | 101,225 | 101,225 | 101,225 | 101,225 | 101,225 | 101,225 | 101,225 |
| Yearly Results | -96,836 | -91,828 | -73,758 | -70,925 | -60,131 | -53,312 | -48,852 | -43,689 | -28,200 | -12,711 | -2,385 | 2,778 | 0 |



Optimizing Yearly Profit

Year: 2025

Victory Inc.

Product: all
 Production unit: Company Total

reporting month: Jul-25

Actual per reporting month / budget rest of the year

Reporting currency US \$

Monthly

| Month | units sold | changes in units sold | changes in unit price | Revenue OLD | changes in revenue | Revenue NEW | changes of unit costs (variable) | variable costs OLD | changes in variable costs | variable costs NEW | fixed costs OLD | changes in fixed costs | fixed costs NEW | PROFIT optimized | amortisation payments |
|--------------------|--------------|-----------------------|-----------------------|----------------|--------------------|----------------|----------------------------------|--------------------|---------------------------|--------------------|-----------------|------------------------|-----------------|------------------|-----------------------|
| Jan | 85 | | | 4,675 | 0 | 4,675 | | -286 | 0 | -286 | -8,750 | | -8,750 | -4,361 | 0 |
| Feb | 97 | | | 5,335 | 0 | 5,335 | | -327 | 0 | -327 | -8,450 | | -8,450 | -3,442 | 0 |
| Mar | 350 | | | 19,250 | 0 | 19,250 | | -1,180 | 0 | -1,180 | -8,650 | | -8,650 | 9,421 | 0 |
| Apr | 55 | | | 3,025 | 0 | 3,025 | | -193 | 0 | -193 | -8,900 | | -8,900 | -6,068 | 0 |
| May | 210 | | | 11,550 | 0 | 11,550 | | -756 | 0 | -756 | -8,875 | | -8,875 | 1,919 | 0 |
| Jun | 133 | | | 7,315 | 0 | 7,315 | | -496 | 0 | -496 | -10,050 | | -10,050 | -3,231 | -12,000 |
| Jul | 87 | | | 4,785 | 0 | 4,785 | | -325 | 0 | -325 | -8,550 | | -8,550 | -4,090 | 0 |
| Aug | 100 | 50 | -3.50 | 5,500 | 2,225 | 7,725 | -0.20 | -337 | -139 | -476 | -7,000 | 400 | -6,600 | 650 | 0 |
| Sep | 300 | 60 | -3.50 | 16,500 | 2,040 | 18,540 | -0.20 | -1,011 | -130 | -1,141 | -7,000 | 400 | -6,600 | 10,799 | 0 |
| Oct | 300 | 60 | -3.50 | 16,500 | 2,040 | 18,540 | -0.20 | -1,011 | -130 | -1,141 | -7,000 | 400 | -6,600 | 10,799 | 0 |
| Nov | 200 | 60 | -3.50 | 11,000 | 2,390 | 13,390 | -0.20 | -674 | -150 | -824 | -11,000 | 400 | -10,600 | 1,966 | 0 |
| Dec | 100 | 20 | -3.50 | 5,500 | 680 | 6,180 | -0.20 | -337 | -43 | -380 | -7,000 | 400 | -6,600 | -800 | 0 |
| Year totals | 2,017 | 250 | 50.48 | 110,935 | 9,375 | 120,310 | | -6,932 | -593 | -7,524 | -101,225 | 2,000 | -99,225 | 13,561 | -12,000 |

Year to date

| Month | units sold | changes in units sold | changes in unit price | Revenue OLD | changes in revenue | Revenue NEW | changes of unit costs (variable) | variable costs OLD | changes in variable costs | variable costs NEW | fixed costs OLD | changes in fixed costs | fixed costs NEW | PROFIT optimized | Tilgung für betriebliche Darlehen |
|------------|--------------|-----------------------|-----------------------|----------------|--------------------|----------------|----------------------------------|--------------------|---------------------------|--------------------|-----------------|------------------------|-----------------|------------------|-----------------------------------|
| Jan | 85 | 0 | | 4,675 | 0 | 4,675 | | -286 | 0 | -286 | -8,750 | 0 | -8,750 | -4,361 | 0 |
| Feb | 182 | 0 | | 10,010 | 0 | 10,010 | | -613 | 0 | -613 | -17,200 | 0 | -17,200 | -7,803 | 0 |
| Mar | 532 | 0 | | 29,260 | 0 | 29,260 | | -1,793 | 0 | -1,793 | -25,850 | 0 | -25,850 | 1,617 | 0 |
| Apr | 587 | 0 | | 32,285 | 0 | 32,285 | | -1,985 | 0 | -1,985 | -34,750 | 0 | -34,750 | -4,450 | 0 |
| May | 797 | 0 | | 43,835 | 0 | 43,835 | | -2,741 | 0 | -2,741 | -43,625 | 0 | -43,625 | -2,531 | 0 |
| Jun | 930 | 0 | | 51,150 | 0 | 51,150 | | -3,237 | 0 | -3,237 | -53,675 | 0 | -53,675 | -5,762 | -12,000 |
| Jul | 1,017 | 0 | | 55,935 | 0 | 55,935 | | -3,562 | 0 | -3,562 | -62,225 | 0 | -62,225 | -9,852 | -12,000 |
| Aug | 1,117 | 50 | | 61,435 | 2,225 | 63,660 | | -3,899 | -139 | -4,037 | -69,225 | 400 | -68,825 | -9,202 | -12,000 |
| Sep | 1,417 | 110 | | 77,935 | 4,265 | 82,200 | | -4,910 | -269 | -5,179 | -76,225 | 800 | -75,425 | 1,596 | -12,000 |
| Oct | 1,717 | 170 | | 94,435 | 6,305 | 100,740 | | -5,921 | -399 | -6,320 | -83,225 | 1,200 | -82,025 | 12,395 | -12,000 |
| Nov | 1,917 | 230 | | 105,435 | 8,695 | 114,130 | | -6,595 | -549 | -7,144 | -94,225 | 1,600 | -92,625 | 14,361 | -12,000 |
| Dec | 2,017 | 250 | | 110,935 | 9,375 | 120,310 | | -6,932 | -593 | -7,524 | -101,225 | 2,000 | -99,225 | 13,561 | -12,000 |

Optimized Projection Yearly Result

Year: **2025**

Victory Inc.

Product: all

reporting month: **Jul-25**

Production unit: Company Total

Actual per reporting month / **optimized** budget rest of the year

Reporting currency: **US \$**

Monthly

| Month | units sold | revenue | variable costs | fixed costs | profit |
|--------------------|--------------|----------------|----------------|----------------|---------------|
| Jan | 85 | 4,675 | -286 | -8,750 | -4,361 |
| Feb | 97 | 5,335 | -327 | -8,450 | -3,442 |
| Mar | 350 | 19,250 | -1,180 | -8,650 | 9,421 |
| Apr | 55 | 3,025 | -193 | -8,900 | -6,068 |
| May | 210 | 11,550 | -756 | -8,875 | 1,919 |
| Jun | 133 | 7,315 | -496 | -10,050 | -3,231 |
| Jul | 87 | 4,785 | -325 | -8,550 | -4,090 |
| Aug | 150 | 7,725 | -476 | -6,600 | 650 |
| Sep | 360 | 18,540 | -1,141 | -6,600 | 10,799 |
| Oct | 360 | 18,540 | -1,141 | -6,600 | 10,799 |
| Nov | 260 | 13,390 | -824 | -10,600 | 1,966 |
| Dec | 120 | 6,180 | -380 | -6,600 | -800 |
| Year totals | 2,267 | 120,310 | -7,524 | -99,225 | 13,561 |

| amortisation payments |
|-----------------------|
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |
| -12,000 |
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |
| -12,000 |

Optimized Projection Yearly Result

Year: **2025**

Victory Inc.

Product: all

reporting month: **Jul-25**

Production unit: Company Total

Actual per reporting month / **optimized** budget rest of the year

Reporting currency: **US \$**

Year to date

| Month | units sold | revenue | variable costs | fixed costs | profit |
|------------|--------------|----------------|----------------|----------------|---------------|
| Jan | 85 | 4,675 | -286 | -8,750 | -4,361 |
| Feb | 182 | 10,010 | -613 | -17,200 | -7,803 |
| Mar | 532 | 29,260 | -1,793 | -25,850 | 1,617 |
| Apr | 587 | 32,285 | -1,985 | -34,750 | -4,450 |
| May | 797 | 43,835 | -2,741 | -43,625 | -2,531 |
| Jun | 930 | 51,150 | -3,237 | -53,675 | -5,762 |
| Jul | 1,017 | 55,935 | -3,562 | -62,225 | -9,852 |
| Aug | 1,167 | 63,660 | -4,037 | -68,825 | -9,202 |
| Sep | 1,527 | 82,200 | -5,179 | -75,425 | 1,596 |
| Oct | 1,887 | 100,740 | -6,320 | -82,025 | 12,395 |
| Nov | 2,147 | 114,130 | -7,144 | -92,625 | 14,361 |
| Dec | 2,267 | 120,310 | -7,524 | -99,225 | 13,561 |

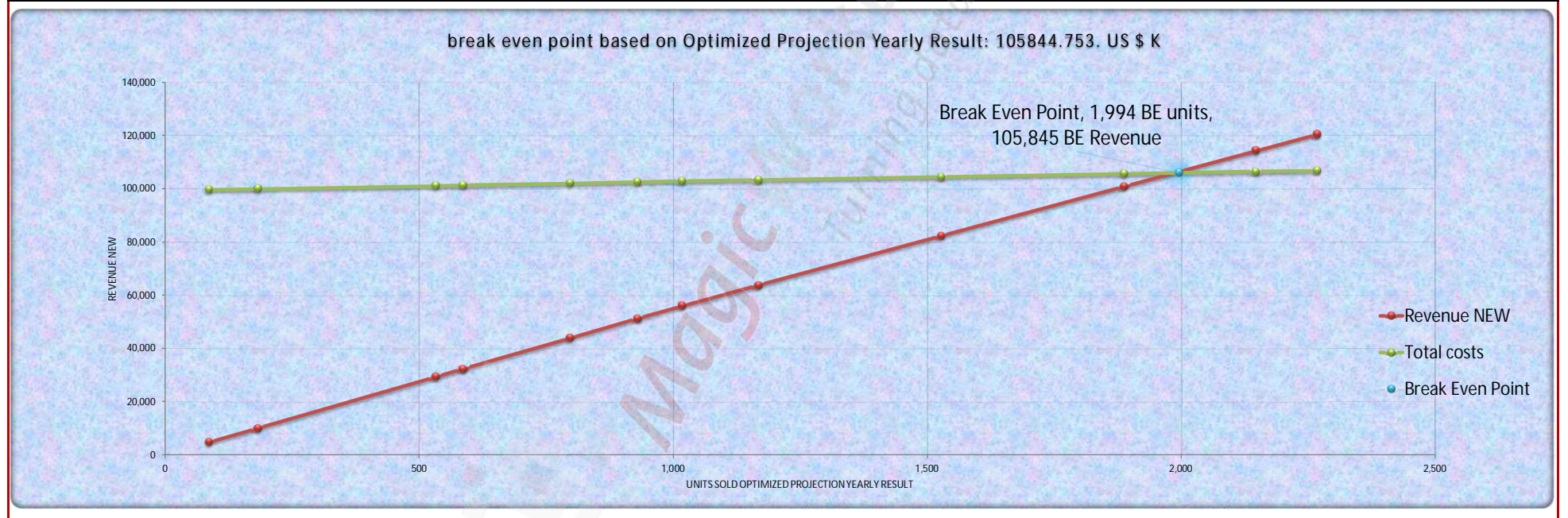
| amortisation payments |
|-----------------------|
| 0 |
| 0 |
| 0 |
| 0 |
| 0 |
| -12,000 |
| -12,000 |
| -12,000 |
| -12,000 |
| -12,000 |
| -12,000 |
| -12,000 |
| -12,000 |

Amount of Optimization compared to Projection:

10,783

The profit tends to be high enough for amortization

| Break Even Analyse Optimized Projection Yearly Result | | Victory Inc. | | Year: 2025 | | Company Total | | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|----------------|----------------|---------------|--------------|---------------|--------------------|
| | | | | | | | Reporting currency | US \$ | | | | | |
| Break Even Point - Calculation | | | | | | | | | | | | | |
| | Jan/ 25 | Feb/ 25 | Mrz/ 25 | Apr/ 25 | Mai/ 25 | Jun/ 25 | Jul/ 25 | Aug/ 25 | Sep/ 25 | Okt/ 25 | Nov/ 25 | Dez/ 25 | check |
| units sold Optimized Projection Yearly Result | 85 | 182 | 532 | 587 | 797 | 930 | 1,017 | 1,167 | 1,527 | 1,887 | 2,147 | 2,267 | 1,994 BE units |
| Revenue NEW | 4,675 | 10,010 | 29,260 | 32,285 | 43,835 | 51,150 | 55,935 | 63,660 | 82,200 | 100,740 | 114,130 | 120,310 | 105,845 BE Revenue |
| Total costs | 99,511 | 99,838 | 101,018 | 101,210 | 101,966 | 102,462 | 102,787 | 103,262 | 104,404 | 105,545 | 106,369 | 106,749 | 105,845 |
| variable costs (expenses per unit x units) | 286 | 613 | 1,793 | 1,985 | 2,741 | 3,237 | 3,562 | 4,037 | 5,179 | 6,320 | 7,144 | 7,524 | 6,620 |
| Budget fixed costs | 99,225 | 99,225 | 99,225 | 99,225 | 99,225 | 99,225 | 99,225 | 99,225 | 99,225 | 99,225 | 99,225 | 99,225 | 99,225 |
| profit | -94,836 | -89,828 | -71,758 | -68,925 | -58,131 | -51,312 | -46,852 | -39,602 | -22,204 | -4,805 | 7,761 | 13,561 | 0 |



Calculating Actual / Projection and Optimized Projection Breakeven

Product: all
 Production unit: Company Total
 Actual per reporting month / **optimized** budget rest of the year

Year: 2025 **Victory Inc.**
 reporting month: Jul-25
 Reporting currency: US \$

| | Projection revenue | Projection fixed costs | Projection total costs | Break-even revenue | Break-even costs |
|--------|--------------------|------------------------|------------------------|--------------------|------------------|
| Jan-25 | | | | | |
| Jan-26 | 110,935 | 101,225 | 108,157 | 107,972 | 107,972 |

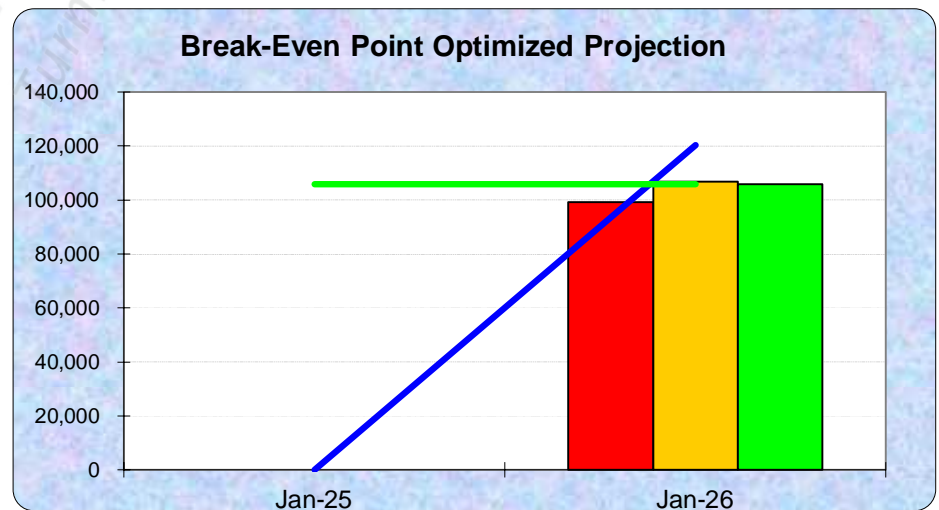
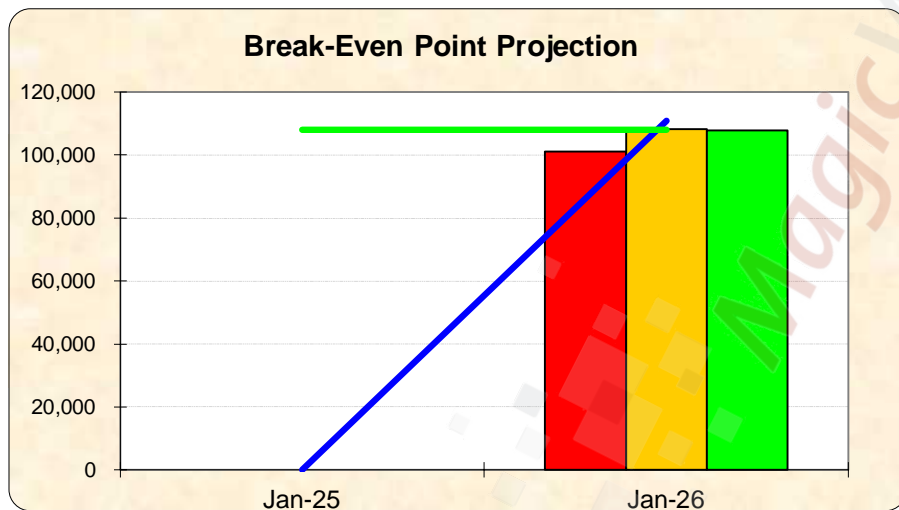
| | Optimized revenue | Optimized fixed costs | Optimized total costs | Break-even revenue | Break-even costs |
|--------|-------------------|-----------------------|-----------------------|--------------------|------------------|
| Jan-25 | | | | | |
| Jan-26 | 120,310 | 99,225 | 106,749 | 105,845 | 105,845 |

Trend compared to Projection ↻ ▲ ▲ ▲ ▲ ▲

Projection Profit: 2,778

Optimized Profit: 13,561

Trend compared to Projection ↻ ▲



Break-Even Sales Volume: Actual/Projection and Optimized Projection

Product: all
 Production unit: Company Total

Year: 2025
 reporting month: Jul-25

Victory Inc.

Actual per reporting month / **optimized** budget rest of the year

Reporting currency: US \$

| | Budget units sold | Break-Even units | price per unit |
|--------|-------------------|------------------|----------------|
| Jan-25 | | | |
| Jan-26 | 2,100 | 1,743 | 55.00 |

| | Projection units sold | Break-even units | price per unit |
|--------|-----------------------|------------------|----------------|
| Jan-25 | | | |
| Jan-26 | 2,017 | 1,963 | 55.00 |

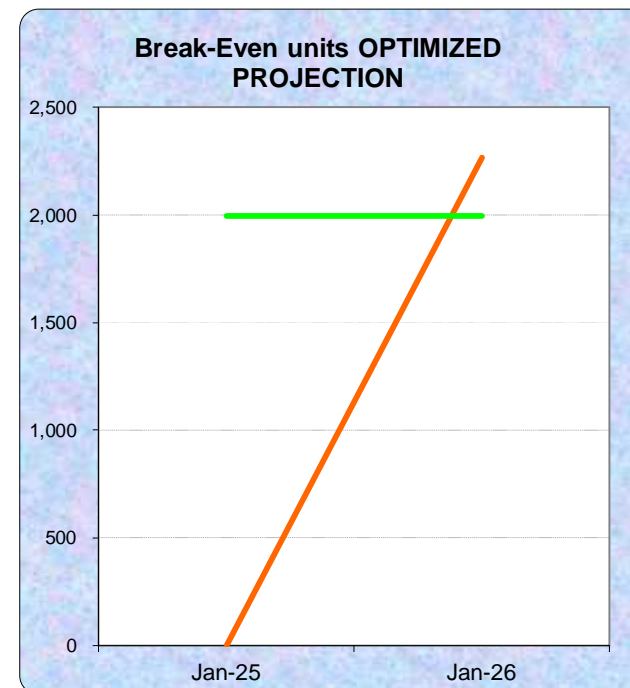
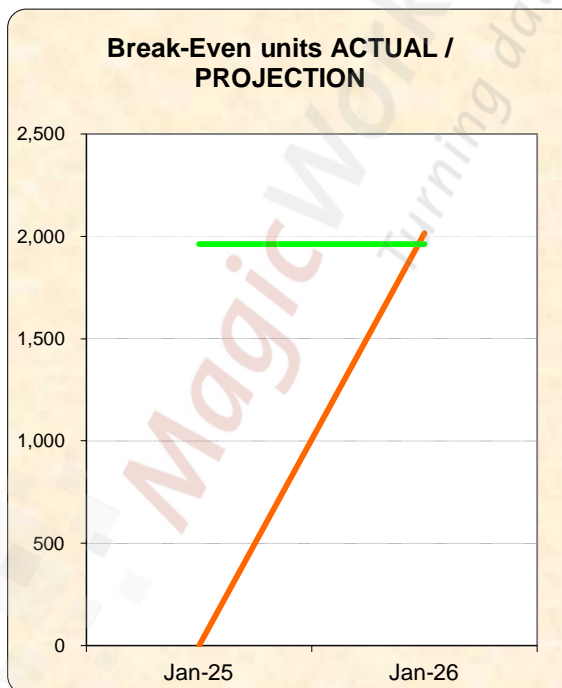
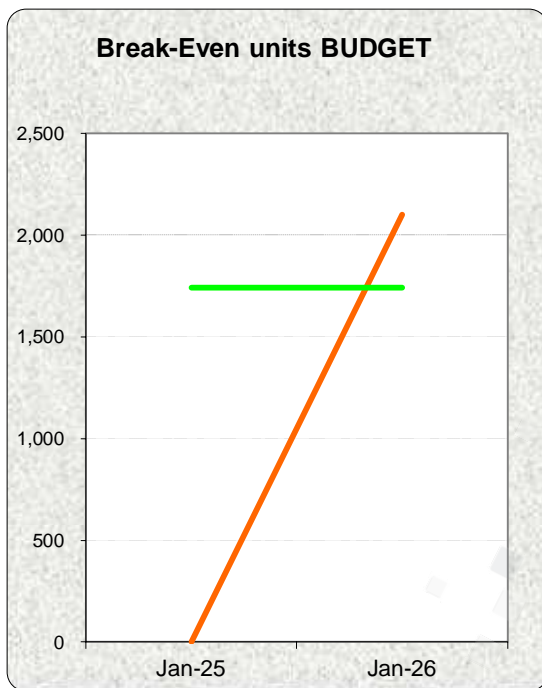
| | Optimized units sold | Break-even units | price per unit |
|--------|----------------------|------------------|----------------|
| Jan-25 | | | |
| Jan-26 | 2,267 | 1,994 | 53.07 |

budget profit 18,423

actual/projection profit 2,778

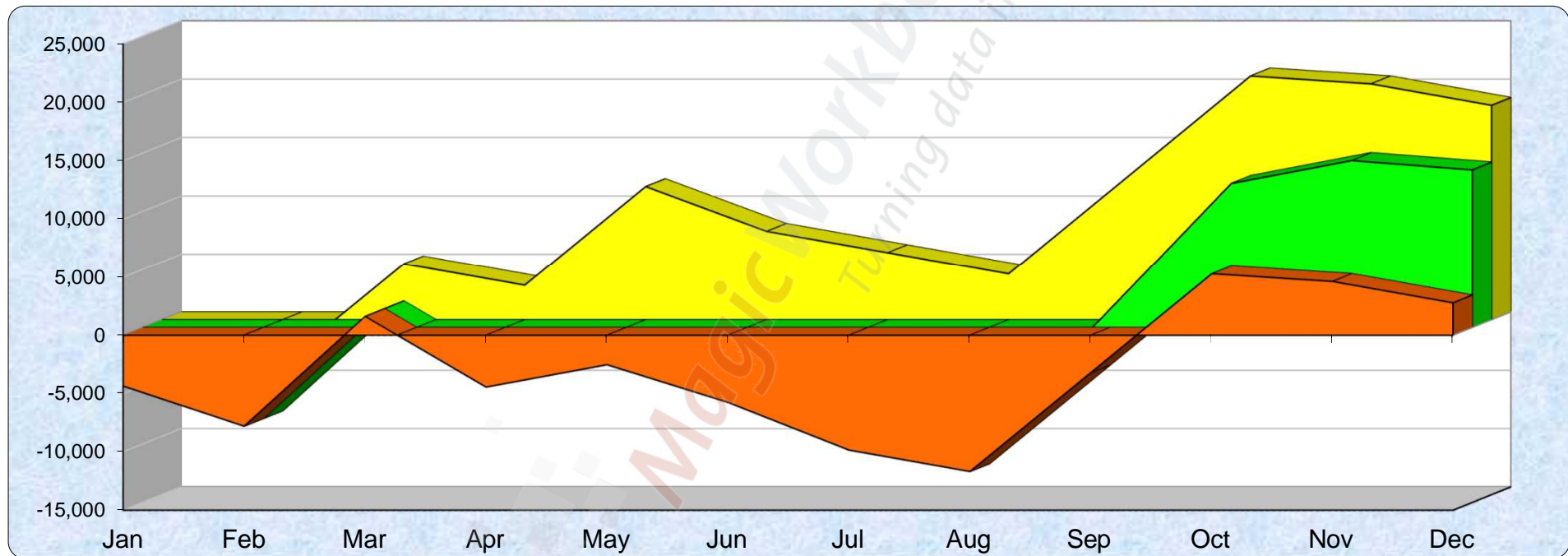
optimized profit 13,561

price changed from budget price!



Budget, Actual / Projection and Optimized Profit Year: **2025**
Victory Inc.
 Product: all reporting month: **Jul-25**
 Production unit: Company Total Reporting currency: **US \$**
 year to date

| | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|----------------------|--|--------|--------|-------|--------|--------|--------|--------|---------|--------|--------|--------|---------------|
| Budget | | -1,837 | -3,674 | 4,815 | 2,978 | 11,467 | 7,630 | 5,793 | 3,956 | 12,445 | 20,934 | 20,260 | 18,423 |
| Actual/Projection | | -4,361 | -7,803 | 1,617 | -4,450 | -2,531 | -5,762 | -9,852 | -11,689 | -3,200 | 5,289 | 4,615 | 2,778 |
| Optimized Projection | | -4,361 | -7,803 | 1,617 | -4,450 | -2,531 | -5,762 | -9,852 | -9,202 | 1,596 | 12,395 | 14,361 | 13,561 |



**In what way do MagicWorkbooks® differ
from normal Excel workbooks?**

Copyright 2003

K! BUSINESS SOLUTIONS GMBH; ERKRATH - GERMANY

MagicWorkbooks are easier to use:

- Easy-to-handle data input with demo data for orientation
- All data to be entered only once
- No programming knowledge required
- No detailed knowledge of Microsoft Excel required
- No work on spreadsheets or charts required
- No scrolling for sheets thanks to a Hyperlink-table of contents

MagicWorkbooks are faster,

- A monthly report with 20 spreadsheets and 20 charts in 20 minutes?
- Calculate year-end liquid reserves with changes in revenue prediction for every month in half an hour?
- Compute balance sheets for the next five years in one hour?
- Decision on a \$ 50 million sale-and-lease-back operation: Prepare all relevant data in one hour?
- Determine capital re-investment requirements (fixed assets) for the next year in 10 minutes?
- Prepare a comprehensive company presentation for your bank in one hour?

With **MagicWorkbooks** all that is „business as usual“!

This was just a brief survey ...

if you have further questions regarding this workbook, email us!

You are interested in other products:

www.MagicWorkbooks.com