

## Input Section For Income Analysis Worksheet

### Sales and Cost Summary

Number of Units Sold		150
Revenue Per unit	\$	650.00
Desired Target income	\$	35,000.00

### Variable Costs (per unit)

Marketing and Sales	\$	17.50
Labor	\$	142.00
Royalty	\$	10.50
Variable Overhead	\$	275.75
Variable Selling	\$	12.50
Variable Administrative	\$	31.13

### Fixed Costs

Fixed Overhead	\$	5,522.14
Franchise fee	\$	2,700.00
Selling Expenses	\$	1,200.00
Administrative Expenses	\$	2,520.00
Depreciation	\$	6,500.00

### Tax Rate

Federal Tax Rate		32%
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## Income Statement (December 30, 2016)

Sales	\$	97,500.00
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### Variable Expenses

Marketing and Sales	\$	2,625.00
Labor	\$	21,300.00
Royalty	\$	1,575.00
Variable Overhead	\$	41,362.50
Variable Selling	\$	1,875.00
Variable Administrative	\$	4,669.50
Total Variable Expenses	\$	73,407.00
Contribution Margin	\$	24,093.00

### Fixed Expenses

Fixed Overhead	\$	5,522.14
Franchise fee	\$	2,700.00
Selling Expenses	\$	1,200.00
Administrative Expenses	\$	2,520.00
Depreciation	\$	6,500.00
Total Fixed Expenses	\$	18,442.14
Operating Income	\$	5,650.86
Income Taxes	\$	1,808.28
Net Income	\$	3,842.58

## Ratios

BEP	115
BEP with Target Income	333
Contribution Margin Ratio	25%
Operating Margin Ratio	5.8%
Net Margin Ratio	3.9%