



**Newberry & Associates, Ltd. aka the Business Doctor**  
**Certified Public Accountants**

**RESTAURANT BREAKEVEN ANALYSIS**

FOR THE PERIODS ENDED \_\_\_\_\_ THROUGH \_\_\_\_\_

Month \_\_\_\_\_

	2005		2004		2003		2002	
	\$	%	\$	%	\$	%	\$	%
<b>TOTAL NET SALES</b>								
<b>OPERATING PROFIT</b>								
<b>TOTAL COSTS</b>								
<b>VARIABLE COSTS</b>								
Direct Labor								
Food								
Beverage								
<b>TOTAL VARIABLE COSTS</b>								
<b>FIXED COSTS</b>								
Officer's Salaries								
Depreciation								
Insurance								
Interest								
Rent								
Taxes (not income tax)								
Other								
<b>TOTAL FIXED COSTS</b>								
<b>TOTAL SEMI-VARIABLE COSTS</b>								
<b>TOTAL FIXED COSTS</b>								
<b>TOTAL VARIABLE COSTS</b>								
<b>TOTAL COSTS</b>								
<b>BREAKEVEN PERCENT</b>								
BREAKEVEN VOLUME-YTD								
BREAKEVEN VOLUME-PER YR								
BREAKEVEN VOLUME-PER MTH								
BREAKEVEN VOLUME-PER WK								

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*Newberry and Associates, Ltd.*  
*Certified Public Accountants*  
*Profitability Consultants*