

Celine's Scooter Supply Ltd. Quarterly Income Statement			Break-Even Analysis			
Revenue			Units	Revenue	Expenses	Income
	Units Sold	625,000		\$13,125,000	\$12,775,000	\$350,000
	Price per Unit	\$21.00	400,000	8,400,000	9,850,000	(1,450,000)
	Total Revenue	\$13,125,000	425,000	8,925,000	10,175,000	(1,250,000)
Fixed Expenses			450,000	9,450,000	10,500,000	(1,050,000)
	Administrative	\$2,250,000	475,000	9,975,000	10,825,000	(850,000)
	Leasing	800,000	500,000	10,500,000	11,150,000	(650,000)
	Marketing	500,000	525,000	11,025,000	11,475,000	(450,000)
	Salary and Benefits	1,100,000	550,000	11,550,000	11,800,000	(250,000)
	Total Fixed Expenses	\$4,650,000	575,000	12,075,000	12,125,000	(50,000)
Variable Expenses			600,000	12,600,000	12,450,000	150,000
	Material Cost per Unit	\$4.00	625,000	13,125,000	12,775,000	350,000
	Total Material Cost	\$2,500,000	650,000	13,650,000	13,100,000	550,000
	Manufacturing Cost per Unit	\$9.00	675,000	14,175,000	13,425,000	750,000
	Total Manufacturing Costs	\$5,625,000	700,000	14,700,000	13,750,000	950,000
	Total Variable Expenses	\$8,125,000	725,000	15,225,000	14,075,000	1,150,000
Summary			750,000	15,750,000	14,400,000	1,350,000
	Total Expenses	\$12,775,000	775,000	16,275,000	14,725,000	1,550,000
	Operating Income	\$350,000	800,000	16,800,000	15,050,000	1,750,000

**Note:** Do Not Protect the Worksheet