Break-even: how many grams to sell each month?

How many grams must I sell each month to cover the shop's costs?

1 Use it in 4 steps

1. Type your average profit per gram (making charge and price margin, after their cost), the working days in the month, and the profit you want.
2. One line per fixed monthly cost: rent, salaries, electricity and so on.
3. The sheet works out each cost's share in grams, and the break-even grams.
4. Delete the "Example" rows before you start.

2 The calculation

1. Break-even grams = total fixed costs ÷ your average profit per gram.
2. Per day = grams per month ÷ working days.
3. Target grams = (costs + the profit you want) ÷ profit per gram.
4. Profit per gram = what you earn on a gram after its cost (making charge and price margin), not the gram price.

3 Worked example Example

Your average profit per gram (example): 150.00 · Working days in the month (example): 26 · Profit you want each month above costs (example): 20,000.00

Monthly cost	Amount	Grams of sales needed to cover it
Example rent	15,000.00	100.000
Example salaries	24,000.00	160.000
Example electricity and water	2,500.00	16.667
Example internet and phones	600.00	4.000
Example insurance and security	1,500.00	10.000
Example other costs	2,000.00	13.333

Result	Value
Total fixed costs	45,600.00
Break-even grams per month	304.000
Break-even grams per day	11.692
Target grams per month (costs + profit)	437.333
Target grams per day	**16.821**

4 The table: fill it in by hand

Monthly cost	Amount	Grams of sales needed to cover it

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