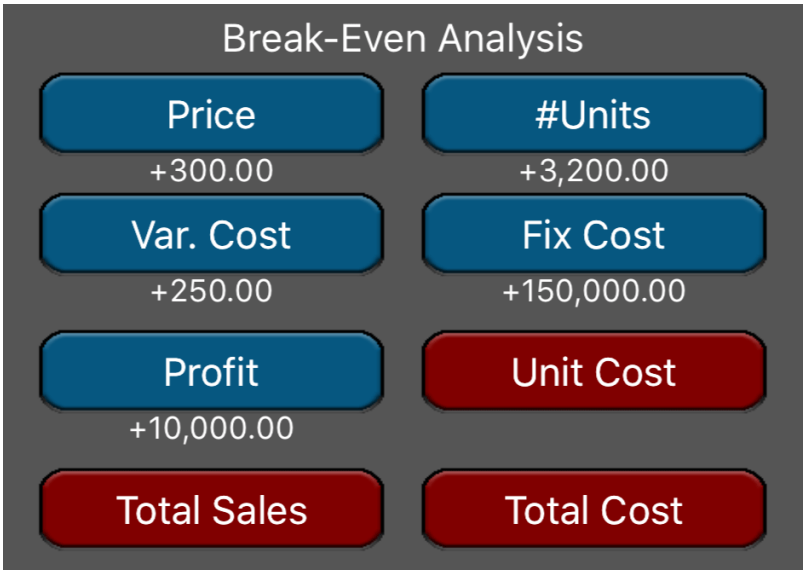
Break-Even Menu

This menu implements a quick way to perform break-even analysis. To show it, touch "**OPT**" key and in the "**5) Business:**" section, touch the "**Break-Even**" button.



The calculation solves, for any of the variables, using the following formulas:

Profit = (Price - Var.Cost) • #Units - Fix Cost

Cost = Var.Cost + (Fix Cost / #Units)

Button	Performed Actions
[Price]	Stores or calculates the Price value : **Price = (Profit + Fix.Cost) ÷ #Units + Var.Cost**
[Var.Cost]	Stores or calculates the Variable Cost value : **Var.Cost = Price - (Profit + Fix.Cost) / #Units**
[Fix.Cost]	Stores or calculates the Fix Cost value : **Fix.Cost = (Price - Var.Cost) • #Units - Profit**
[#Units]	Stores or calculates the Number of Units value : **#Units = (Profit + Fix.Cost) / (Price - Var.Cost)**

Button	Performed Actions
[Profit]	Stores or calculates the Profit value : **Profit = (Price - Var.Cost) • #Units - Fix.Cost**
[Total Sales]	Calculates the Total Sales Value: **Total Sales = Price • #Units**
[Total Cost]	Calculates the Total Cost value: **Total Cost = Var.Cost • #Units + Fix Cost**
[Unit Cost]	Calculates the Total Cost per unit value: **Unit Cost = Total Cost / #Units**

Example 1:

The sale price of an item is $300.00, the cost of production per unit is $250.00, and the monthly fixed cost of the business is $150,000.00. How many units would have to be sold for break-even? and for profit of 10,000.00?.

Keystrokes	Description
300 [Price]	Stores the sale price of the item.
250 [Var.Cost]	Stores the variable cost of the item.
150000 [Fix.Cost]	Stores the fixed cost of the business.
0 [Profit]	Stores the “0” profit (break-even).
[#Units]	Calculates the number of units to be sold for break-even. **#Units =** $3,000 items
10000 [Profit]	Stores the the target profit.
[#Units]	Calculates the number of units to be sold for target profit. **#Units =** $3,200 items

What is the total cost per unit for break-even and for a profit of $10,000.00?

Keystrokes	Description
0 **[Profit]** **[#Units]**	Stores the “0” profit (break-even). Calculates **#Units**
[Unit Cost]	Calculates the total cost per item. **Cost =** $300.00 per item.
10000 **[Profit]** **[#Units]**	Stores the “10,000” profit . Calculates **#Units**
[Unit Cost]	Calculates the total cost per item. **Cost =** $296.88 per item.