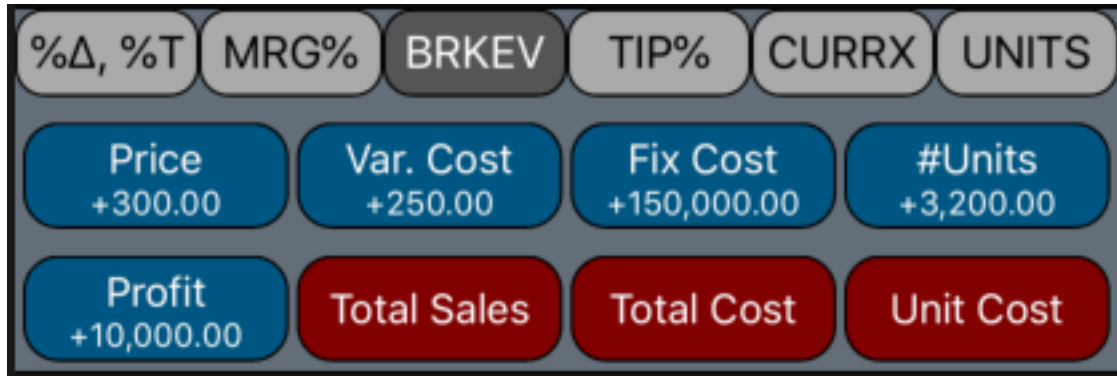


Break-Even Menu

This menu implements a quick way to perform break-even analysis. To show it, touch “**BUS**” button in the main menu and select the “**BRKEV**” tab.



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)
[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:

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]	Input the sale price of the item. PRICE = 300.00
250 [Var.Cost]	Input the variable cost of the item. Var.Cost = 250.00
150000 [Fix.Cost]	Input the fixed cost of the business. Fix.Cost = 150,000.00
0 [Profit]	Input the "0" for profit (break-even). Profit = 0.00
[#Units]	Calculates break-even number of units. Units = 3,000.00
10000 [Profit]	Input the the target profit. Profit = 10,000.00
[#Units]	Calculates the required number of units. Units = 3,200.00

What is the total sales, total cost and cost per unit for \$10,000.00 profit?

Keystrokes	Description
[Total Sales]	Calculates the total sales. Sales = 960,000.00
[Total Cost]	Calculates the total cost. Tot.Cost = 950,000.00
[Unit Cost]	Calculates the total unit cost per item. Cost/Unit = 296.88