**Punto de equilibrio**

Margen de contribución: $12,000 - $4,000 = $8,000

Punto de equilibrio: $ 52, 000,000.00 / 8,000 = 6500 unidades

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Unidades | 1000 | 3000 | 5000 | 6500 | 10000 |
| Ventas | $ 12,000,000.00 | $ 36,000,000.00 | $ 60,000,000.00 | $ 78,000,000.00 | $ 120,000,000.00 |
| (-) Costos variables | $ 4,000,000.00 | $ 12,000,000.00 | $ 20,000,000.00 | $ 26,000,000.00 | $ 40,000,000.00 |
| (=)Margen de contribución | $ 8,000,000.00 | $ 24,000,000.00 | $ 40,000,000.00 | $ 52,000,000.00 | $ 80,000,000.00 |
| (-)Costos fijos | $ 52,000,000.00 | $ 52,000,000.00 | $ 52,000,000.00 | $ 52,000,000.00 | $ 52,000,000.00 |
| (=)Utilidad o perdida | -$ 44,000,000.00 | -$ 28,000,000.00 | -$ 12,000,000.00 | $ - | $ 28,000,000.00 |

**Datos para la grafica**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Unidades | 0 | 2000 | 4000 | 6000 | 8000 | 10000 |
| Ventas | $ 12,000.00 | $ 24,000,000.00 | $ 48,000,000.00 | $ 72,000,000.00 | $ 96,000,000.00 | $ 120,000,000.00 |
| (-) Costos variables | $ 4,000.00 | $ 8,000,000.00 | $ 16,000,000.00 | $ 24,000,000.00 | $ 32,000,000.00 | $ 40,000,000.00 |
| (=)Margen de contribución | $ - | $ 16,000,000.00 | $ 32,000,000.00 | $ 48,000,000.00 | $ 64,000,000.00 | $ 80,000,000.00 |
| (-)Costos fijos | $ 52,000,000.00 | $ 52,000,000.00 | $ 52,000,000.00 | $ 52,000,000.00 | $ 52,000,000.00 | $ 52,000,000.00 |
| (=)Utilidad o perdida | $ - | -$ 36,000,000.00 | -$ 20,000,000.00 | -$ 4,000,000.00 | $ 12,000,000.00 | $ 28,000,000.00 |