

Operations Break-Even Examples using software

1. Price = 100

Variable Cost per unit = 60

Total Fixed Cost = 1,000,000 per year

2. Total Fixed Cost = 1,000,000

Product	Price	Variable Cost	Relative Sales
1	100	40	.6
2	160	80	.4

3.	Option	Fixed Cost	Variable Cost
	1	10,000	75
	2	15,000	50