A break-even analysis is

The break-even point is

Fixed costs

Variable costs

Break-Even Points in Units =

Break Even Point in Units =
Total Fixed Costs / (Selling Price per Unit - Variable Costs per Unit)

Tommy Toy manufactures teddy bears. There are total fixed costs of $235,780 in the production of the bears. The selling price of each bear is $19.57. The variable cost per bear is $15.72. What is the break-even point in number of bears? Round your answer to the nearest whole number.

Break Even Point in Units =
Total Fixed Costs / (Selling Price per Unit - Variable Costs per Unit)

The Fantastic Plastic Company manufactures a garden tool set for cultivating. There are total fixed costs of $11,823 in the production of the tool sets. The selling price of each set is $9.22. The variable cost per set is $3.76. What is the break-even point in number of sets? Round your answer to the nearest whole number.

Break Even Point in Units =
Total Fixed Costs / (Selling Price per Unit - Variable Costs per Unit)

The Doggie-Dog Company manufactures a dog collar. There are total fixed costs of $14,766 in the production of the collars. The selling price of each collar is $8.90. The variable cost per set is $3.63. What is the break-even point in number of collars? Round your answer to the nearest whole number.

Break Even Point in Units =
Total Fixed Costs / (Selling Price per Unit - Variable Costs per Unit)

Tommy Toy manufactures teddy bears. There are total fixed costs of $239,095 in the production of the bears. The selling price of each bear is $19.31. The variable cost per bear is $15.52. What is the break-even point in number of bears? Round your answer to the nearest whole number.

Break Even Point in Units =
Total Fixed Costs / (Selling Price per Unit - Variable Costs per Unit)

The Fantastic Plastic Company manufactures a garden tool set for cultivating. There are total fixed costs of $11,167 in the production of the tool sets. The selling price of each set is $9.53. The variable cost per set is $3.49. What is the break-even point in number of sets? Round your answer to the nearest whole number.