Name: _____ Class: _____ Date: _____ ID: A

Break-Even Analysis

Numeric Response

1. **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 $233,757 in the production of the bears. The selling price of each bear is $19.34. The variable cost per bear is $15.57. What is the break-even point in number of bears? Round your answer to the nearest whole number.

2. **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 $11,293 in the production of the tool sets. The selling price of each set is $9.72. The variable cost per set is $3.79. What is the break-even point in number of sets? Round your answer to the nearest whole number.

3. **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 $14,533 in the production of the collars. The selling price of each collar is $8.70. The variable cost per set is $4.48. What is the break-even point in number of collars? Round your answer to the nearest whole number.

4. **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 $238,365 in the production of the bears. The selling price of each bear is $19.88. The variable cost per bear is $15.71. What is the break-even point in number of bears? Round your answer to the nearest whole number.

5. **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 $11,024 in the production of the tool sets. The selling price of each set is $9.09. The variable cost per set is $3.96. What is the break-even point in number of sets? Round your answer to the nearest whole number.

6. **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 $14,631 in the production of the collars. The selling price of each collar is $8.99. The variable cost per set is $4.47. What is the break-even point in number of collars? Round your answer to the nearest whole number.

7. **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 $235,479 in the production of the bears. The selling price of each bear is $19.93. The variable cost per bear is $15.97. What is the break-even point in number of bears? Round your answer to the nearest whole number.

8. **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 $11,950 in the production of the tool sets. The selling price of each set is $9.41. The variable cost per set is $3.91. What is the break-even point in number of sets? Round your answer to the nearest whole number.

Break-Even Analysis
Answer Section

NUMERIC RESPONSE

1. ANS: 62,005

   PTS: 1
2. ANS: 1,904

   PTS: 1
3. ANS: 3,444

   PTS: 1
4. ANS: 57,162

   PTS: 1
5. ANS: 2,149

   PTS: 1
6. ANS: 3,237

   PTS: 1
7. ANS: 59,464

   PTS: 1
8. ANS: 2,173

   PTS: 1