

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 \$238,425 in the production of the bears. The selling price of each bear is \$19.31. The variable cost per bear is \$15.31. 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 \$11,287 in the production of the tool sets. The selling price of each set is \$9.33. The variable cost per set is \$3.70. 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 \$14,813 in the production of the collars. The selling price of each collar is \$8.87. The variable cost per set is \$3.95. 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 \$237,067 in the production of the bears. The selling price of each bear is \$19.85. The variable cost per bear is \$15.37. 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 \$11,216 in the production of the tool sets. The selling price of each set is \$9.26. The variable cost per set is \$3.85. 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 \$14,976 in the production of the collars. The selling price of each collar is \$8.65. The variable cost per set is \$3.53. 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 \$238,451 in the production of the bears. The selling price of each bear is \$19.52. The variable cost per bear is \$15.91. 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 \$11,100 in the production of the tool sets. The selling price of each set is \$9.36. The variable cost per set is \$3.85. 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: 59,606

PTS: 1

2. ANS: 2,005

PTS: 1

3. ANS: 3,011

PTS: 1

4. ANS: 52,917

PTS: 1

5. ANS: 2,073

PTS: 1

6. ANS: 2,925

PTS: 1

7. ANS: 66,053

PTS: 1

8. ANS: 2,015

PTS: 1

