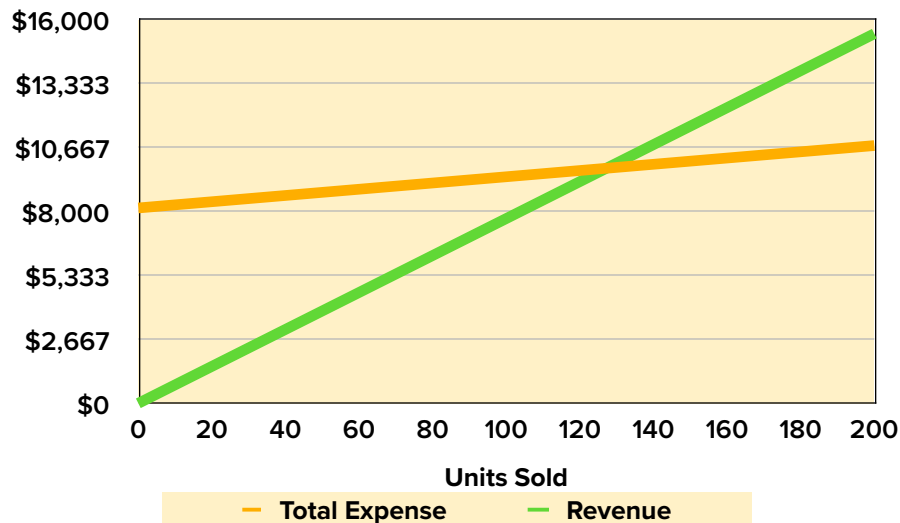


Break-Even Analysis: Company 1

The break-even point for a product: the number of units you need to sell for (Revenue) to equal (Expense).

| | |
|-------------------------------|------------|
| Expense (Fixed) | \$8,140 |
| Expense (Variable per Unit) | \$13 |
| Revenue (per Unit) | \$77 |
| Unit Increment | 10 |
| Break-Even Units | 127 |

Total Expense & Revenue



| Units Sold | Sales | Total Costs | Profit/Loss |
|------------|----------|-------------|-------------|
| 0 | \$0 | \$8,140 | -\$8,140 |
| 10 | \$770 | \$8,270 | -\$7,500 |
| 20 | \$1,540 | \$8,400 | -\$6,860 |
| 30 | \$2,310 | \$8,530 | -\$6,220 |
| 40 | \$3,080 | \$8,660 | -\$5,580 |
| 50 | \$3,850 | \$8,790 | -\$4,940 |
| 60 | \$4,620 | \$8,920 | -\$4,300 |
| 70 | \$5,390 | \$9,050 | -\$3,660 |
| 80 | \$6,160 | \$9,180 | -\$3,020 |
| 90 | \$6,930 | \$9,310 | -\$2,380 |
| 100 | \$7,700 | \$9,440 | -\$1,740 |
| 110 | \$8,470 | \$9,570 | -\$1,100 |
| 120 | \$9,240 | \$9,700 | -\$460 |
| 130 | \$10,010 | \$9,830 | \$180 |
| 140 | \$10,780 | \$9,960 | \$820 |
| 150 | \$11,550 | \$10,090 | \$1,460 |
| 160 | \$12,320 | \$10,220 | \$2,100 |
| 170 | \$13,090 | \$10,350 | \$2,740 |
| 180 | \$13,860 | \$10,480 | \$3,380 |
| 190 | \$14,630 | \$10,610 | \$4,020 |
| 200 | \$15,400 | \$10,740 | \$4,660 |