Break even sales target

Estimate units required to cover fixed business expenses.

Three steps

1. Calculate contribution per unit
2. Divide fixed costs by contribution
3. Round up

A worked example

Fixed costs	300
Price per unit	15
Variable cost	5
Contribution	10
Units	30

300 divided by 10 means 30 units to break even.

Assumes stable costs and positive contribution.

Break even sales target

Use one row per item or decision. Start with what you know.

Fixed costs	Price per unit	Variable cost	Contribution	Units

My next action / when