

Break Even Analysis

The screenshot shows the EssayPro website homepage. At the top, the logo 'ESSAYPRO' is on the left, and navigation links 'How To Order', 'Reviews', 'About Us', and 'Write My Essay' are in the center. On the right, there are links for 'DBA: EPRO', 'Log In', and a blue 'Sign Up' button. The main banner features a student sleeping at a desk with a cup of pens. Text on the banner includes 'WRITING SERVICE AT YOUR CONVENIENCE', 'You - Send us your homework We - Do it all for you', and 'Grab your original paper for just \$10 per page with a free plagiarism report included'. A 'Write My Essay!' button is present. A 'Calculate the price' calculator is overlaid on the right, showing options for 'Writing', 'Rewriting', and 'Editing', with 'Writing' selected. It also shows 'Essay (any type)', 'College', '2 weeks', '1 page / 275 words', 'Double spaces' selected, and a price of '\$11.4'. A 'Write My Paper' button is at the bottom of the calculator. Below the banner, there are three rating sections: 'EssayPro Reviews' with a 4.9 rating, 'ResellerRatings' with a 4.9 rating, and 'Sitejabber' with a 4.8 rating.

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Training guide to break even analysis.

What is breakeven analysis?

Break even analysis is a calculation to show at what point you are making no profit or loss, so it is when a businesses total revenue covers total costs so it is to show how much output you will have to produce to cover your [total](#) costs, within a business. Break even is usually shown in the form of a graph. To work out the break even point of a business you need 3 important components which are:

1. Fixed costs, which are not usually associated with production- these are costs that are at a set price and will not change if income is high or low e.g. [Rent](#) and insurance.
2. Variable costs- these are costs that change depending on amount of use and [output](#) of sales and the capacity of production e.g. Electricity, parts and materials.

The fixed costs and the variable costs amount to the total costs.

3. Selling price- The price at which they are going to sell their product or service.

When you have calculated break even and found the point at which it is you can then work out where your margin of safety is. Margin of safety is where a business can see at which point they will start making a loss, so on a break even graph the margin of safety would be at the break even point and above as if they went below the break even point they would start to make a loss.

Below there is a break even graph, this will help you to understand break even. As you can see the break even point is represented with the letter P and it is the total revenue line in the blue and the total costs line in the red that cross to give the break even point. If the business goes below the dotted break even line then they will be making a loss but if they are over the break even line they will be in profit. The straight line in the grey at the bottom represents the fixed costs.

www.tutor2u.net The site that the graph is from.

Break evens uses;

1. It can be used to show how much output the business will have to produce to cover the total costs.
2. It may be used to set production aims e.g. the business needs to increase production etc. It can be used to set aims and objectives to reach break even or to make a percentage of profit over break even in a certain amount of time and it can monitor these aims.

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