TARGET BEP (BREAK EVEN POINT)

Live your adventure is a company dedicated to active tourism activities, created on January 1st 2011. Total services provided are 1.800. Selling Price includes a 35% margin over cost. If all costs are variables except depreciation and salaries, calculate BEP.

CONCEPT	COLLECTION	PAYMENT	INCOME	EXPENSE	PRODUCT	COST
Materials		218.000€		298.000€		298.000€
Salaries		216.200€		215.200€		215.200€
Financial Interest		3.000€		3.000€		3.000€
Marketing		15.000€		15.000€		15.000€
Corporate capital cost						400€
Legal depreciation				7.450€		7.450€
Over the law depreciation						1.862,50€

1º) Calculate cost price (fill in the formula and calculate)

$$Cost\ price = \frac{Total\ Costs}{n^{\underline{o}}\ ud\ produced}$$

$$Cost\ price = \frac{\qquad\qquad}{\qquad\qquad} =$$

2º) Calculate selling price (fill in the formula and calculate)

$$Selling\ price = \ cost\ price + margin$$

$$Selling\ price = \ _____ + (____ \times _____) = \ _____$$

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3º) Classify costs between fixed and variable (drag from the table) and calculate totals

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Over the law depreciation						1.862,50€

CONCEPT	FIXED COSTS	VARIABLE COSTS
Materials		
Salaries		
Financial Interest		
Marketing		
Corporate capital cost		
Legal depreciation		
Over the law depreciation		

4º) Calculate unitary variable cost (fill in the formula and calculate)

$$Uvc = \frac{total\ variable\ costs}{nº\ ud.produced} = \underline{\qquad\qquad} = \underline{\qquad\qquad}$$

5º) Calculate BEP (fill in the formula and calculate)

$$BEP = \frac{Fixed\ costs}{Selling\ price - Uvc} = \frac{\qquad\qquad}{-} = \underline{\qquad\qquad}$$

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