

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)

$$\text{Cost price} = \frac{\text{Total Costs}}{n^{\circ} \text{ ud produced}}$$

$$\text{Cost price} = \text{_____} =$$

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

$$\text{Selling price} = \text{cost price} + \text{margin}$$

$$\text{Selling price} = \text{_____} + (\text{_____} \times \text{_____}) = \text{_____}$$

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

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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)

$$Uvc = \frac{\text{total variable costs}}{n^{\circ} \text{ ud. produced}} = \text{_____} = \text{_____}$$

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

$$BEP = \frac{\text{Fixed costs}}{\text{Selling price} - Uvc} = \text{_____} - = \text{_____}$$