

ASSIGNMENT 1: PERFORM BREAK-EVEN ANALYSIS OF YOUR STARTUP

	Per month	Per month	Per month
	Optimistic	Realistic	Pessimistic
Fixed Costs, €			
Rent			
Salaries			
Utilities			
Insurance			
Taxes			
...			
...			
Total Fixed Costs (TFC), €			
Variable costs, €			
Advertising			
Wages (e.g. for freelancer job)			
Raw materials			
Supplies			
Other Variable costs			
Total Variable Costs (TVC), €			
Selling price (SP), ...€			
Number of units (U) to sell for break-even = (TFC + TVC)/SP			
Sales price at a given unit volume for break-even = (TVC + TFC)/U			