Break-Even Calculator

OF-XLS-BE01 v1.0 - Harbour & Pine Trading Ltd

Purpose

Find how many units you must sell (or how much revenue you need) to cover all costs.

How to use

- Go to Setup: enter your currency label.
- On the Calculator sheet, enter fixed costs, variable cost per unit, and price per unit (white cells).
- Grey cells calculate break-even units, break-even revenue, and margin of safety.
- Use the Scenarios sheet to compare up to 3 products or price points side by side.
- Replace the illustrative example with your own figures.

What this is NOT

This is a planning aid, not financial advice. It assumes costs behave linearly and ignores tax, timing, and s

Settings

Currency label	GBP

Break-Even Calculator - Harbour & Pine Trading Ltd

Illustrative example - replace with your own figures.

Selling price per unit	25.00
Variable cost per unit	10.00
Total fixed costs (per period)	9,000.00
Expected sales (units, optional)	1,000
RESULTS	
Contribution margin per unit	15.00
Contribution margin ratio	60.0%
Break-even (units)	600
Break-even (revenue)	15,000.00
Margin of safety (units)	400
Margin of safety (%)	40.0%

Reading the results: break-even units = fixed costs ÷ contribution per unit.

Scenario Comparison (up to 3 products or price points)

Input	Scenario A	Scenario B	Scenario C
Selling price per unit	25.00	30.00	20.00
Variable cost per unit	10.00	12.00	9.00
Fixed costs	9,000.00	9,000.00	12,000.00
Break-even units	600	500	1,091
Break-even revenue	15,000.00	15,000.00	21,818.18