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Formula for Break Even Analysis. The formula for break even analysis is as follows: Break even quantity = Fixed costs / (Sales price per unit - Variable cost per unit) Where: Fixed costs are costs that do not change with varying output (e.g., salary, rent, building machinery). Sales price per unit is the selling price (unit selling price) per unit.

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A break-even analysis can also be used to calculate the Payback Period, or the amount of time required to break even. Our Break-Even Analysis Calculator is a simple spreadsheet that contains 3 separate worksheets to solve for either (1) Break-Even Units, (2) Break-Even Price, or (3) Payback Period. All of these scenarios are just different ways of manipulating the basic breakeven equation, explained in detail below.

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