

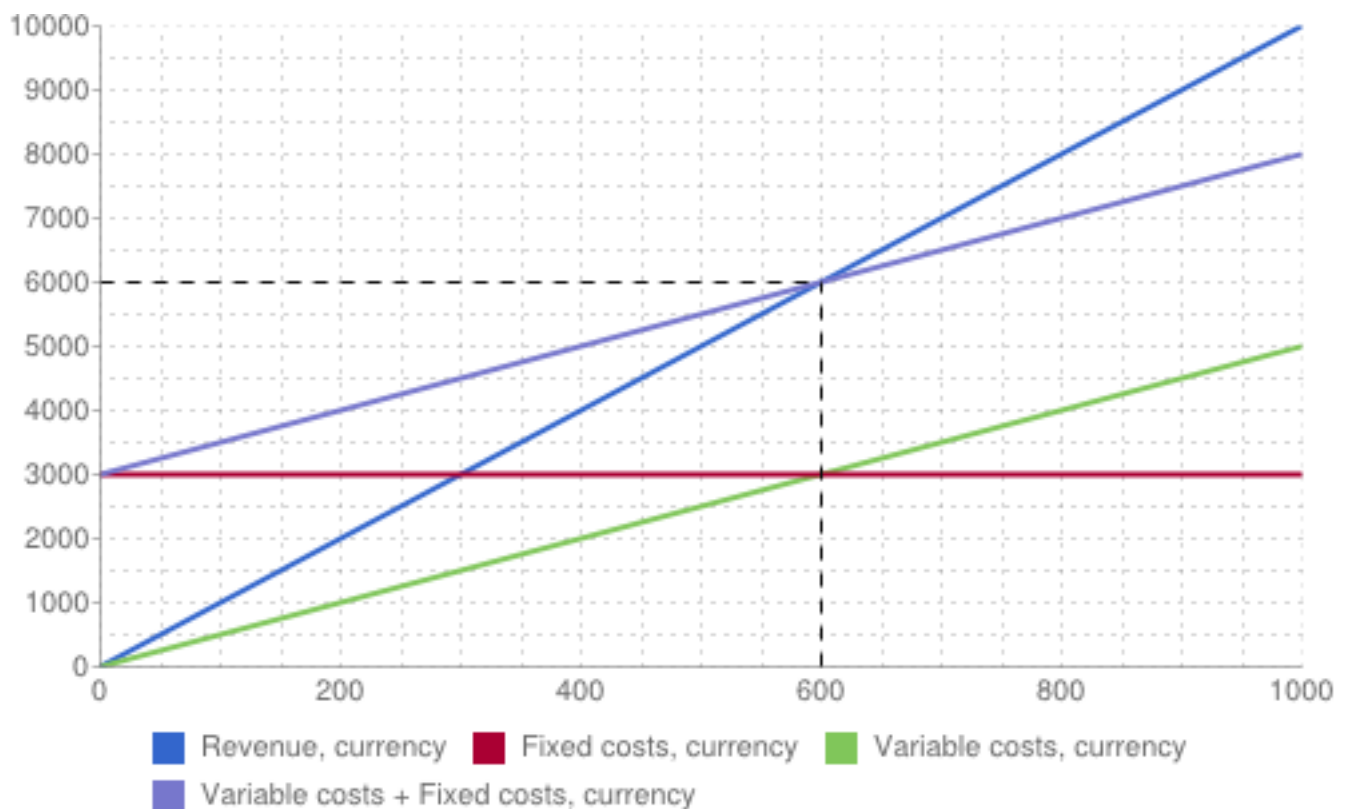
## Production analysis Break-even analysis

### Break-even Analysis table

Indicator	Value
Revenue, currency	10,000.00
Fixed costs, currency	3,000.00
Variable costs, currency	5,000.00
Total sales, units	1,000
Break-even point, units	600.00
Safety margin, units	400.00
Break-even point, currency	6,000.00
Profit, currency	4,000.00

### Break-even Analysis chart

	At the beginning of the period	At the end of the period
Total sales, units	0	1,000
Revenue, currency	0	10,000.00
Fixed costs, currency	3,000.00	3,000.00
Variable costs, currency	0	5,000.00
Variable costs + Fixed costs, currency	3,000.00	8,000.00



## Cost analysis

Indicator	Product 1	Product 2	Product 3	Product 4
Total unit cost change	500.00	119.95	-140.23	-124.01
including following changes:				
Volume of production	171.43	14.14	-295.16	-606.85
Fixed costs	28.57	205.81	54.92	488.84
Variable costs per unit	300.00	-100.00	100.00	-6.00

## Raw material analysis

Indicator, weight	Plan	Fact
Raw material weight	4,325	4,867
Stock of raw material		
Waste of raw material	205.50	275.40
Consumption of raw materials per unit of output	1.50	1.45
Volume of production	2,743.00	3,168.00

Indicator	Value
Volume of production total change	425.00
Raw material weight	361.33
Stock of raw material	4.67
Waste of raw material	-46.60
Consumption of raw materials per unit of output	105.60

## Wages fund analysis

Indicator	Plan	Fact
Number of employees	32	33
Number of working days per year	220	210
Working day average duration, hours	8.00	7.80
Average hourly rate, currency	50.00	52.00

Result	Value
Wage fund total change	-5,192.00
Number employees	88,000.00
Working days per year	-132,000.00
Average duration of working day	-69,300.00
Average wage per hour	108,108.00