Break-Even Units

The break-even units for a business are the number of units the business needs to sell to arrive at the break-even point (where there is neither profit nor loss).

\[
\text{Operating Expenses} \div \text{Gross Profit per Unit} = \text{Break-Even Units}
\]

For Example

\[
\frac{\$3,000}{\$4} = 750
\]