



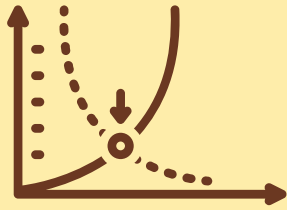
DAIRY BOX BIZTALK MANUALS

CUSTOMER SERVICE

*Dairy*codemy

DAIRY BOX BIZTALK MANUALS

The Dairy Box Biztalk Manuals corresponds with the Business Talks organized by the Philippine Carabao Center spearheaded by the Business Development and Commercialization Unit (BDCU)



breakeven point

The level of production or amount of sales where expenses and sales revenue meets.

$$\text{Breakeven Volume} = \frac{\text{Total Fixed Cost}}{\text{Variable Contribution Margin per Unit (VCMU)}}$$

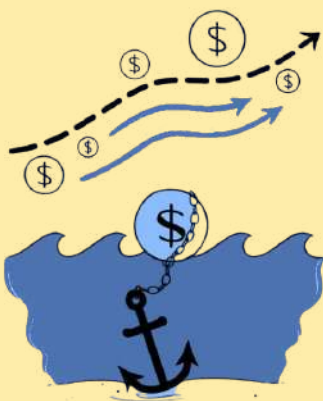
$$\text{Breakeven Peso Sales} = \frac{\text{Total Fixed Cost}}{\text{Variable Contribution Margin Rate (\% (VCMR))}}$$

Variable Cost

Costs that vary based on level of production.

Example:

- Direct Materials
- Indirect Materials
- Supplies
- Water/Electricity/Gas



Fixed Cost

Costs that are fixed at any level of production

Example:

- Direct Labor/Salaries/Wages
- Indirect Labor
- Depreciation
- Rent



ESPASOL PRODUCTION SCHEDULE

Batch Size	14	Units
Qty/Unit	Variable Cost	Amount (₱)
2L	Milk	110.00
1KI	Glutinous Rice	60.00
900g	Sugar	43.20
700g	Skim Milk	133.00
1 pack	Cheese	43.00
14pcs	Packaging	70.00
	Gas	5.00
	Water	3.00
	Electricity	10.00
	Miscellaneous	10.00
Total Variable Cost		487.20
Variable Cost Per Unit (TVC/BS)		34.80

Breakeven Point

BREAKEVEN INCOME STATEMENT

For The Year XXXX

Sales		785,962.51
Less:		
Production Cost Schedule at	11,067.96	
Milk	86,962.51	
Gluti	47,434.09	
Sugar	34,152.55	
S. Milk	105,145.58	
Cheese	33,994.43	
Packaging	55,339.78	
Gas	3,952.84	
Water	2,371.70	
Electricity	7,905.68	
Miscellaneous	7,905.68	
Total Variable Costs		385,164.84
Fixed Costs		
Direct Labor	171,600.00	
Indirect Labor	60,000.00	
Depreciation Expense	169,059.98	
Total Fixed Costs		400,639.98
Net Income		-

DAIRY BOX

BIZTALK MANUALS

Sales Volume	Peso Sales	Fixed Cost	Variable Costs	Total Costs	Net Income/(Loss)
-	-	400,659.98	-	400,659.98	(400,659.98)
1,000.00	71,000.00	400,659.98	34,800.00	435,459.98	(364,459.98)
2,000.00	142,000.00	400,659.98	69,600.00	470,259.98	(328,259.98)
3,000.00	213,000.00	400,659.98	104,400.00	505,059.98	(292,059.98)
4,000.00	284,000.00	400,659.98	139,200.00	539,859.98	(255,859.98)
5,000.00	355,000.00	400,659.98	174,000.00	574,659.98	(219,659.98)
6,000.00	426,000.00	400,659.98	208,800.00	609,459.98	(183,459.98)
7,000.00	497,000.00	400,659.98	243,600.00	644,259.98	(147,259.98)
8,000.00	568,000.00	400,659.98	278,400.00	679,059.98	(111,059.98)
9,000.00	639,000.00	400,659.98	313,200.00	713,859.98	(74,859.98)
10,000.00	710,000.00	400,659.98	348,000.00	748,659.98	(38,659.98)
11,000.00	781,000.00	400,659.98	382,800.00	783,459.98	(2,459.98)
12,000.00	852,000.00	400,659.98	417,600.00	818,259.98	33,740.02
13,000.00	923,000.00	400,659.98	452,400.00	853,059.98	69,940.02
14,000.00	994,000.00	400,659.98	487,200.00	887,859.98	106,140.02
15,000.00	1,065,000.00	400,659.98	522,000.00	922,659.98	142,340.02
16,000.00	1,136,000.00	400,659.98	556,800.00	957,459.98	178,540.02
17,000.00	1,207,000.00	400,659.98	591,600.00	992,259.98	214,740.02
18,000.00	1,278,000.00	400,659.98	626,400.00	1,027,059.98	250,940.02
19,000.00	1,349,000.00	400,659.98	661,200.00	1,061,859.98	287,140.02
20,000.00	1,420,000.00	400,659.98	696,000.00	1,096,659.98	323,340.02