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FINDING NUMBER OF FURNACES THROUGH BREAK-EVEN ANALYSIS IN SMALL-SCALE MANUFACTURING UNIT

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ABSTRACT

In this paper the break-even analysis tool applied for product insulating sleeve in small-scale manufacturing units. In manufacturing operations time in furnace section taken highly time as compared to another sections. The break-even quantity (BEQ) and break- even point (BEP) are obtained when increasing the number of furnace. The calculations are shown in break-even chart. When applying three furnaces that are sufficient to reduced the operations time in furnace sections.

KEYWORDS: Break-Even Point, Break-Even Quantity, Manufacturing Operation Time