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Let s = selling price per unit
 v = variable cost per unit
 FC = fixed cost per period
 Q = volume of production
The total sales revenue (S) of the firm is given by the following formula: $S = s Q$
The total cost of the firm for a given production volume is given as $TC = \text{Total variable cost} + \text{Fixed cost} = v Q + FC$.

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Cost Estimation and Engineering Economics

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these is relevant in different situations, and most often used by engineers or project managers. For example, engineering economic analysis helps a company not only determine the difference between fixed and incremental costs of certain operations, but also calculates that cost, depending upon a number of variables.

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Engineering economics - Wikipedia

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