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Business metrics at a glance

Use one period, consistent definitions and your own verified inputs.
Examples below are hypothetical. They are not industry benchmarks.

Contribution per sale

Price - variable cost per sale

$100 price - $60 variable cost = $40 contribution.

Contribution margin

Contribution / revenue x 100

$40 contribution / $100 revenue = 40%. Not net profit.

Break-even volume

Fixed cost / positive contribution per sale; round up

$1,000 / $40 = 25 sales. Zero or negative contribution: unavailable.

Customer churn

Lost opening customers / opening customers x 100

10 lost from 200 opening customers = 5%. Exclude new customers.

Customer retention

Remaining opening customers / opening customers x 100

190 remaining from 200 = 95%. Define what counts as active.

Simple payback

Setup cost / positive monthly net benefit

$1,000 / $250 = 4 months. Ignores discounting and changing benefits.

Horizon ROI

(Total benefit - total cost) / total cost x 100

$6,000 benefit and $4,000 cost = 50%. State the planning horizon.

Before comparing two numbers

Check the denominator, time window, included costs and missing observations.
Saved time is not automatically cash profit. A calculation is not a measured outcome.
Use an appropriate study design before claiming that a change caused a result.

Definitions and examples: https://bizoryn.com/library/reference

Version 1.0.0 | September 14, 2026 | Reuse permitted; attribution optional.