The study on the break – even point of 31 types of vegetables and fruits canned preserve food product of the Northern Food Co., Ltd. based on the main purposes of finding out the optimum quantities of product, setting the powerful and capacity of policy and providing the business budget including administrative strength.The business information can be applied for the others' to plan to invest. This case study uses primary and secondary business data during 1998 – 2000. The data are collected to analyze by using 2 formulas of break-even point.

The results indicated that of all 31 types, only 18 types obtained a break – even point in those three years, some have the break – even point for only one year and some never reached the break – even point at all. When comparing 3 years of payback of all products, in 1998 the company manufactures they received a very good payback on their vegetables and fruits. There were nine types of the products that had a payback of more than 4 percent, three types had the average level of the payback from 2.01 to 4, and the rest had a lower than 2 percent payback. In the year 1999, seven types of the products had a very good payback, four types had an average level of payback, and the rest had a low level of payback. In the year 2000, six types of products had a very good level of the payback, three types had an average level of payback, and the rest had a low level of payback.

Suggestions for the improvement of business' strategies is that the manufacturer should be supported by the government in assisting farmers who grow vegetables and fruits that are important raw materials for factory. They both should jointly provide good seeds, train farmers about plant nursery, develop technology and manpower for increasing high quality product, and find ways to reduce the costs of production by planning, managing the factory system and marketing at the same time, regularly and consistently.