

## BREAK EVEN

### Exercise 3

The following shows the costs and revenues at various levels of output.

You are required to calculate the missing figures (indicated by the letters A-L)

Units	Fixed Costs	Variable Costs	Total Costs	Revenue
0	350	0	A=350	0
50	B=350	150	C=500	D=650
100	350	E=300	650	950
150	F=350	450	G=800	H=1350
200	I=350	J=600	K=950	L=1550