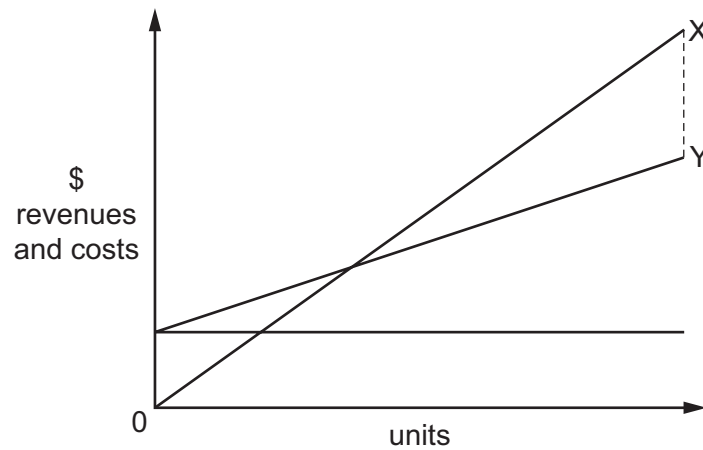


25 What does the line between points X and Y on the break-even chart represent?



- A total costs
- B total gross profit
- C total profit for the year
- D total variable costs

26 Extracts from the costing records of a builder who has completed two houses are shown.

	\$
building inspection fees	2 000
land (four plots)	100 000
labour	160 000
materials used	40 000

What is the cost of completing one house?

- A \$125 000      B \$126 000      C \$127 000      D \$151 000

27 Which item needs to be increased to make a break-even point fall?

- A budgeted sales
- B fixed costs
- C marginal costs
- D selling prices