28 A company makes two products.

	product	
	X	Y
	$	$
selling price	10	12
variable costs per unit	4	8
maximum sales (units)	4 000	14 000

Fixed costs are $48 000.

4000 units of X are sold.

How many units of Y must be sold to break even?

A 2000 **B** 3000 **C** 6000 **D** 12 000

29 A hospital budgets for overheads totalling $11 500 000 for a financial year. It expects to treat 25 000 patients in the year. Each patient stays an average of 10 days and the hospital absorbs overheads on a patient/day basis. Its direct costs for the year are budgeted at $25 000 000.

What is its overhead absorption rate?

A $46 per patient day

B $100 per patient day

C $146 per patient day

D $460 per patient day

30 A video cassette has a selling price of $10.

cost per video cassette	$
direct materials	1.20
direct labour	0.80
factory overhead (fixed)	1.40
royalty payment	1.00
administration overhead (fixed)	0.60