

**28** A business had the following results in April and May.

	April	May
units produced and sold	1000	1200
total revenue	\$50 000	?
total contribution	\$22 000	?
total profit	\$8 000	\$10 500

The selling price per unit remained constant.

What was the change in the variable cost per unit?

- A** decrease \$0.75
- B** decrease \$1.59
- C** increase \$0.75
- D** increase \$1.59

**29** A company has the following budget.

	\$
revenue	1 000 000
contribution	550 000
fixed production costs	275 000
fixed non-production costs	55 000

What is its budgeted break-even revenue?

- A** \$220 000      **B** \$275 000      **C** \$500 000      **D** \$600 000

**30** Which item will **not** appear in a cash budget?

- A** bad debt written off
- B** loan interest
- C** repayment of bank loan
- D** utility expenses