

29 A company manufactures and sells 10 000 units. Details of the revenues and costs are as follows.

	total \$
sales revenue	200 000
variable costs	80 000
fixed costs	90 000
profit	30 000

What is the break-even point in units?

- A** 2500 **B** 4500 **C** 7500 **D** 10 000

30 The data in the table relates to a business.

	\$
sales	6000
variable costs	4500
fixed costs	<u>900</u>
profit for the year	<u>600</u>

What is the contribution to sales ratio?

- A** 10% **B** 25% **C** 33.33% **D** 75%