

**27** A business produces one product.

The following details are available for the budgeted production of 150 000 units.

	\$
selling price per unit	1.20
variable cost per unit	0.70
fixed cost per unit	0.20

What is the break-even point in sales value?

- A** \$30 000      **B** \$60 000      **C** \$72 000      **D** \$180 000

**28** A business provides the following information.

month	number of machine hours	overheads \$
April	34 000	493 000
May	67 000	625 000

The variable overhead rate per machine hour was \$4.

What was the monthly fixed overhead cost?

- A** \$132 000      **B** \$136 000      **C** \$268 000      **D** \$357 000

**29** Which business would use a job costing system of accounting?

- A** a chocolate factory  
**B** a dairy milk farmer  
**C** a house builder  
**D** an oil refinery