

**29** A business manufactures 175 units of a product a month.

The following total information is available for the month:

	\$
sales income	580
variable costs	230
fixed overheads	90

What is the break-even point in units?

- A** 45 units      **B** 49 units      **C** 61 units      **D** 88 units

**30** A department makes radios. The production at the end of the month was 1000 units, of which 600 units were completed and 400 units were 50 % complete.

production costs for the month	\$
materials	60 000
labour	30 000
departmental overheads	10 000

What is the cost per unit?

- A** \$100      **B** \$112      **C** \$125      **D** \$150