**3 CVP Analysis: Profit calculation**

Q1) Profit-$1,620; New Profit-$2,999.20

Q2) Profit-$2,510; New Profit-$4,350

Q3) Profit-$26,385; New Profit-$14,030

Q4) A Profit-$3,720; B Profit-($29,404)

Q5) Profit-$3,409

Q6) D, D

Q7) $2,881

Q8) Selling price-$14

Q9) Selling price-$162

Q10) Selling price-$3.90

Q11) Selling price-$297

**4 CVP: Break-even analysis**

Q1) Breakeven (units)-26 toy trains; Breakeven ($)-$1,534 per week; New breakeven (units)-59 toy trains

Q2) Breakeven (units)-229 coffee mugs; Breakeven ($)-$2,977 per month; New breakeven (units)-651 coffee mugs

Q3) Breakeven (units)-11,353 cartons of apple juice; Breakeven ($)-$35,194.30 per month; New breakeven (units)-39,353 cartons of apple juice

Q4) Current sales volume-1,492 tables; Breakeven (units)-1,430 tables; New Profit-$17,120

Q5) Current sales volume-8,400 shirts; New Profit-$26,010; Breakeven (units)-4,905 shirts; A

Q6) Existing breakeven point-55 beds; Beds sold-90 beds; New breakeven (units)-53 beds; New profit-$4,545

Q7) Breakeven (units)-17 lounge suites; Profit-$49,300

Q8) Breakeven (units)-24 students

Q9) Number of jobs-30 jobs per week

Q10) (a) 34 jobs per week (b) 20 jobs per week

Q12) Breakeven point (units)-1,393 units

Q13) Breakeven point (units)-15,400 units

Q14) Breakeven point (units)-3,140 units

Q15) Breakeven point (units)-780 passengers

Q16) New breakeven point (units)-1,585 units; New profit-$21,600

Q17) New breakeven point (units)-1,864 units; New profit-$64,950

Q18) New breakeven point (units)-1,843 units; New profit-$249,200

Q19) Margin of safety ($)-$29,100/30%

Q20) Margin of safety ($)-$740,600/46%

**5 CVP Analysis: Capacity constraints**

Q2) Chairs-400; Tables-290

Q3) Dresses-510; Shirts-805

Q4) Stoves-272; Refrigrators-269

Q5) Staplers-900; Hole Punches-410

Q6) Microwave Owens-610; Bread makers-255; Rice cookers-250

**6 CVP: Other Business decisions**

Q1) Contribution margin-$540; Net contribution margin-$400

Q2) Contribution margin-$811; Net contribution margin-($149)

Q3) Contribution margin-$600; Net contribution margin-($1,000)

Q4) Contribution margin-$11,000

Q5) Contribution margin-$11,500

Q6) Cost of making-$70 per unit; Cost of buying-$72 per unit

Q7) Cost of making-$267 per unit; Cost of buying-$319 per unit

Q8) Cost of making-$16.91 per unit; Cost of buying-$18.10 per unit