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Solution: Income = Fixed Costs Variable
Costs Dividend = 20% per year 4,000
120,000 3,600 (a) Let N = no. of
equipment produced in break-even
Income = Total Cost = Fixed Cost =
120,000 + 3,600(N) Income = Total Cost
()

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Solution: Income = 4,000 per unit
Fixed Costs = 120,000 per month
Variable Costs = 3,600 per unit
Dividend = 20% per year
(a) Let N = no. of equipment produced in break-even
Income = $4,000(N)$
Total Cost = Fixed Cost +

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Variable Cost = 120,000 + 3,600(N)

Income = Total Cost () () (b) Dividend =

() () () Dividend = 33,333.33 per month

Let M = unhealthy point 4,000(M) =

120,000 + 3,600(M) + 33,333.33 M =

383.33 384 units er month (c) Units

produced = (0.6) (300) = 180 units

Income = Total ...

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