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QUESTION

1. A company has a fixed cost of \$100,000 and a variable cost of \$5 per unit. The selling price is \$15 per unit. How many units must be sold to break even?

ANSWER

Let x be the number of units sold. The total cost is $100,000 + 5x$ and the total revenue is $15x$. The break-even point is where total cost equals total revenue:

$$100,000 + 5x = 15x$$
$$100,000 = 10x$$
$$x = 10,000$$

QUESTION

2. A company has a fixed cost of \$200,000 and a variable cost of \$10 per unit. The selling price is \$25 per unit. How many units must be sold to break even?

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