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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 + 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 per month (c) Units produced = (0.6) (300) = 180 units
Income = Total ...

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