

Requirements:

- 1. Calculate the break-even point in units and dollars (chapter 4, text)
- 2. Plot a Break-Even Chart

	Total	Per Unit	Percentage
Sales (1000 units)	\$50,000	\$50	100%
Less: Variable costs	20,000	20	40%
Contribution Margin	30,000	30	60%
Less: Fixed costs	25,000		
Net Income	5,000		