The income statement for ABC’s 2012 fiscal year is presented below. ABC manufactures one type of street lamp used on municipal roads.

|  |  |
| --- | --- |
| Sales | 2,400,000 |
| Variable cost of goods sold | 1,680,000 |
| Variable sales commissions | 120,000 |
| Contribution margin | 600,000 |
| Selling expense | 105,000 |
| Sales commissions expense | 48,000 |
| Administrative expense | 212,000 |
| Net income | 235,000 |
| Variable costs per unit are £6. |  |

**Complete the following:**

**Please note:** Round all answers to two decimal places.

1. Calculate break-even in pounds.
2. Calculate break-even in units.
3. Calculate break-even in pounds if the sales price increases by 10% and fixed costs increase by £12,000.
4. Calculate break-even in pounds if total sales increases by 10% and fixed costs increase by 10%.
5. Calculate sales (in pounds) to achieve £600,000 after tax. (**Note:** Thetax rate is 40%.)