

Mark-Up Pricing Analysis

Product or Service	Variable cost per unit	Fixed costs	Expected unit sales	Desired mark-up %	Cost per unit	Price	Contribution Margin	Contribution Margin %
RomanQuest	\$6.00	\$3.50	350,000	85%	\$6.00	\$40.00	\$34.00	85.00%
War 2112	\$5.00	\$3.00	375,000	88%	\$5.00	\$41.67	\$36.67	88.00%
Global Challenge	\$7.00	\$3.50	283,000	82%	\$7.00	\$38.89	\$31.89	82.00%
Galaxy Termionator	\$5.00	\$3.75	415,000	86%	\$5.00	\$35.71	\$30.71	86.00%