



$$\text{Fixed costs} = R1\,700 + 500 + 200 = R2\,400$$

$$\text{Variable cost (per person)} = R35 + 5 = R40$$

$$\begin{aligned}\text{Contribution} &= \text{Selling price per ticket} - \text{Variable cost per person} \\ &= R100 - 40 \\ &= R60\end{aligned}$$

$$\begin{aligned}\text{Break-even point} &= \frac{\text{Fixed costs}}{\text{Contribution}} \\ &= \frac{R2\,400}{60} \\ &= 40 \text{ tickets}\end{aligned}$$

Notes:

- Income generated from the sale of 40 tickets = $R100 \times 40 = R4\,000$
- Total cost of dance for 40 people = $R2\,400 + (R40 \times 40) = R4\,000$

Therefore, the income will be exactly equal to the costs if 40 tickets are sold.