

Number of units	Variable costs	Fixed costs	Total manufacturing cost	Unit cost
10	R100	R400	R500	R50
20	R200	R400	R600	R30
50	R500	R400	R900	R18
* 100	R1 000	R400	R1 400	R14

$$\begin{aligned}\text{Total manufacturing costs} &= \text{Variable costs} + \text{Fixed costs} \\ &= (\text{R}10 \times n) + \text{R}400\end{aligned}$$

$$\begin{aligned}\text{Total manufacturing costs} &= \text{Unit cost} \times \text{Number of units} \\ &= \text{R}14 \times n \\ \therefore 10n + 400 &= 14n \\ \therefore 4n &= 400 \\ \therefore n &= 100\end{aligned}$$