



1. Total manufacturing cost = R20 000 + 5 000 = R25 000
2. Unit cost = $\frac{\text{R}25\,000}{500} = \text{R}50$
3. Variable cost per unit = $\frac{\text{R}20\,000}{500} = \text{R}40$
4. Fixed cost per unit = $\frac{\text{R}5\,000}{500} = \text{R}10$
5. Total manufacturing cost = (R40 × 2 500) + 5 000 = R105 000
6. Unit cost = $\frac{\text{R}105\,000}{2\,500} = \text{R}42$
7. Variable cost per unit = R40 (remains constant)
8. Fixed cost per unit = $\frac{\text{R}5\,000}{2\,500} = \text{R}2$