



$$\text{Fixed costs} = \text{R}1\,000 + 2\,800 + 400 = \text{R}4\,200$$

$$\begin{aligned}\text{Variable cost per kite} &= \frac{\text{R}4\,500}{100} + 30 \\ &= \text{R}45 + 30 \\ &= \text{R}75\end{aligned}$$

$$\begin{aligned}\text{Contribution} &= \text{Selling price per unit} - \text{Variable cost per unit} \\ &= \text{R}195 - 75 \\ &= \text{R}120\end{aligned}$$

$$\begin{aligned}\text{Break-even point} &= \frac{\text{Fixed costs}}{\text{Contribution}} \\ &= \frac{\text{R}4\,200}{120} \\ &= 35 \text{ kites}\end{aligned}$$