

1. a. **Unit cost of coffee:**  
Number of units per tin =  $500 \text{ g} \div 5 \text{ g}$   
= 100 units  
Cost per unit =  $\text{R}60,00 \div 100$   
= R0,60 (or 60 cents)
  - b. **Unit cost of sugar:**  
Number of units per bag =  $2\,500 \text{ g} \div 10 \text{ g}$   
= 250 units  
Cost per unit =  $\text{R}12,50 \div 250$   
= R0,05 (or 5 cents)
  - c. **Unit cost of milk:**  
Number of units per bottle =  $2\,000 \text{ ml} \div 25 \text{ ml}$   
= 80 units  
Cost per unit =  $\text{R}12,00 \div 80$   
= R0,15 (or 15 cents)
  - d. **Unit cost of a cup:**  
Number of units per box = 50 units  
Cost per unit =  $\text{R}10,00 \div 50$   
= R0,20 (or 20 cents)
2. Total cost per cup of coffee  
=  $\text{R}0,60 + 0,05 + 0,15 + 0,20$   
= R1,00
  3. Gross profit per cup of coffee  
=  $\text{R}4,00 - 1,00$   
= R3,00
  4. Number of cups to be sold to cover the cost of the kettle  
=  $\text{R}300 \div 3$   
= 100 cups