



$$\begin{aligned} & \text{Variable cost per unit} \\ & = \frac{\text{R1 900} + \text{1 000} + \text{60}}{200} \\ & = \text{R14,80} \end{aligned}$$

$$\begin{aligned} & \text{Contribution per unit} \\ & = \text{R25} - \text{14,8} \\ & = \text{R10,20} \end{aligned}$$

$$\begin{aligned} & \text{Break-even point} \\ & = \frac{\text{300} + \text{120} + \text{90}}{\text{10,20}} \\ & = \text{50 packets of rusks} \end{aligned}$$