

29 A business provided the following information about its total costs.

	\$
direct material and direct labour	84 200
factory expenses (variable)	15 700
factory overheads (fixed)	16 800
selling and distribution expenses (variable)	18 100
selling and distribution overheads (fixed)	<u>9 400</u>
	<u>144 200</u>

1000 units had been manufactured and sold for \$200 each.

What was the contribution per unit?

- A** \$55.80 **B** \$82.00 **C** \$100.10 **D** \$115.80

30 Which items are included in the marginal cost of a unit of production?

- A** direct labour, direct materials, fixed production costs and variable production overheads
B direct labour, direct materials, fixed costs and variable production overheads
C direct labour, direct materials and variable production overheads only
D direct labour and direct materials only