

**28** A business has the following total overheads for two different output levels.

total overheads \$	output (units)
200 000	20 000
216 000	30 000

What is the total fixed overheads cost?

- A** \$16 000      **B** \$48 000      **C** \$168 000      **D** \$216 000

**29** The data relates to the production of three products.

	product X \$	product Y \$	product Z \$
contribution per unit	160	175	190
fixed overhead per unit	125	130	160
labour hours per unit	1	1.25	0.75

The company is experiencing a shortage of labour.

In which order should the products be ranked to maximise profit?

	1	2	3
<b>A</b>	X	Y	Z
<b>B</b>	Y	X	Z
<b>C</b>	Z	X	Y
<b>D</b>	Z	Y	X

**30** Sybil owns a vehicle which on 1 August 2014 will be shown at a cost of \$10 000 with accumulated depreciation of \$6000.

On that date she expects to trade it in against a new vehicle with a cost of \$15 000, receiving a trade-in allowance of \$3500.

Which figure will appear in Sybil's cash budget for August 2014?

- A** \$5000      **B** \$11 000      **C** \$11 500      **D** \$15 000