

The following forecast data is available for the year ended 30 June 2012.

[5]

- [5]

- [4]

The following details **per unit** are available for the quarter ended 30 April 2011.

Fixed production overhead is absorbed on forecast production of 40 cameras per month.

Actual production and sales (units)	February	March	April
Sales	30	40	45
Inventory at start of month	10	0	5
Inventory at end of month	0	5	10

REQUIRED

- (d)** Prepare an income statement to show the profit or loss in **each** month using marginal costing.

.....[8]

