

**26** The table shows costs at three activity levels.

activity levels	65 units	90 units	100 units
	\$	\$	\$
fixed cost	?	?	?
variable cost	?	?	?
total cost	15 600	19 600	21 200

What is the fixed cost?

- A** \$1600      **B** \$4000      **C** \$5200      **D** \$5600

**27** A customer places an order for 20 000 bricks.

Which costing method will the supplier use to price the order?

- A** batch  
**B** job  
**C** marginal  
**D** unit

**28** A company has total production costs of \$6000 to make 10 000 units, and \$13 000 to make 24 000 units.

What is its total cost to make 20 000 units?

- A** \$1000      **B** \$10 000      **C** \$11 000      **D** \$12 000

**29** A business makes wedding dresses. Each machinist is paid \$30 a day and each supervisor \$40 a day. Each supervisor can work with up to 10 machinists and each machinist can produce one wedding dress a day.

If 95 wedding dresses a day are produced, what is the daily labour cost?

- A** \$2850      **B** \$3210      **C** \$3230      **D** \$3250