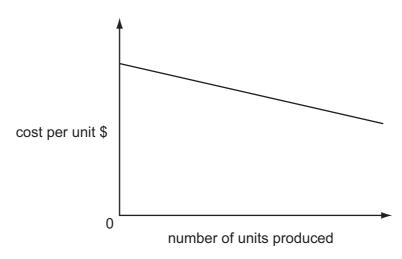
28 What does the diagram show?



- A Fixed costs per unit are less as production increases.
- **B** Total fixed costs are less as production increases.
- **C** Total variable costs are less as production increases.
- **D** Variable costs per unit are less as production increases.

29 The information relates to a product.

	\$
break even sales revenue	15 000
unit sales price	10
fixed costs	6 000

What are the variable unit costs?

- **A** \$2.00
- **B** \$2.50
- **C** \$4.00
- **D** \$6.00

**30** The table shows opening and closing balances for the Rent Receivable account.

	start of year \$	end of year \$
rent received in advance	4200	1600
rent due in arrears	2000	2400