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The relevant range for the total fixed costs is from 0 to 100 tons; 101 to 200 tons; 201 to 300 tons, and so on. Within these ranges, the total fixed costs do not change in total. 3. The unit cost for 220 tons mined per day is \$211.82, while for 180 tons it is only \$196.67.

CHAPTER 2 AN INTRODUCTION TO COST TERMS AND PURPOSES

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A major change in this edition is the reorganization of Chapters 12 and 13. Chapter 13 in the 14th edition, Strategy, Balanced Scorecard, and Strategic Profitability Analysis, has been moved to Chapter 12 and Chapter 12 in the 14th edition, Pricing Decisions and Cost Management, has been moved to Chapter 13.

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