5) 
$$\frac{295}{15} - \frac{100}{4}$$
 $\frac{295}{295} - \frac{125}{2}$ 
 $\frac{1}{15} \times 8 = 4 \times \frac{1}{2}$ 
 $\frac{1}{15} \times 8 = 180$ 
 $\frac{1}{15} \times 8 = 180$ 

$$\begin{array}{c} CP=100 \\ Ps=16.5 \times \\ SP=16.5 \times 4 466 \\ \hline 82.5 \times 4 330 \\ \hline Loss=19.5 \end{array}$$

30) 
$$CP=100$$
  $Comodity=12$   
 $(4\times15)+(3\times20)+(5\times24)=240$   
 $\times5(240)=62$   
 $\times5(240)=62$