



10. The following data are available in a manufacturing company for a year ended 31-3-2021

Elements of cost	₹
Fixed Expenses	
Wages and Salaries	95,000
Rent, rates and taxes	66,000
Depreciation	74,000
Sundry administrative expenses	65,000
Semi – variable Expenses (at 50% capacity)	
Maintenance and repairs	35,000
Indirect labour	79,000
Sales department salaries	38,000
Sundry administrative Expenses	28,000
Variable Expenses (at 50% capacity)	
Materials	2,17,000
Labour	2,04,000
Other Expenses	79,000
	9,80,000

Assume that the fixed expenses remain constant for all levels of production, semi-variable expenses remain constant till 60% capacity. It will increase by 10% between 60% and 80% capacity and by 20% between 80% and 100 % capacity.