

## Separation of a Semi-Variable Cost

	Period 1	Period 2	Difference
Cost (£)	800	960	
Units	100	180	

Variable cost per unit =  $\frac{\text{Difference in cost}}{\text{Difference in units}}$  = \_\_\_\_\_ =

Total cost for Period 1	£
Variable cost for Period 1	£ _____
Fixed cost (difference)	£ _____

Calculate cost for **150** units

Variable cost	£
Fixed cost	£ _____
Total cost	£

Calculate cost for **180** units

Variable cost	£
Fixed cost	£ _____
Total cost	£