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Calculation of net

profit. Sales = 3 366 ü

+ 1 188 ü = 4 554 ü

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Cost of sales = 1 250 x  
22 = 2 750  
Gross profit = 4 554 – 2  
750 = 1 804.

Overhead expenses =  
80 + 66 + 176 =  
R322.

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7 7 7 Life Skills •

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fields cover a broad  
spectrum of  
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