

4 Lottie is a trader. Her financial year end is 30 April. Lottie sells 3 different types of goods. Her inventory at 30 April 2024 is as follows.

Type	Number of units	Purchase price per unit \$	Net realisable value per unit \$	Carriage inwards per unit \$
A	60	14	20	1
B	85	17	24	0
C	30	21	22	2

**REQUIRED**

(d) Calculate the value of Lottie's inventory at 30 April 2024.

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..... [4]

Question	Answer				Marks																				
1(d)	<table border="1"> <thead> <tr> <th data-bbox="524 220 654 316">Item</th> <th data-bbox="654 220 1146 316">Valuation per unit \$</th> <th data-bbox="1146 220 1408 316">Number of items</th> <th data-bbox="1408 220 1749 316">Total valuation \$</th> </tr> </thead> <tbody> <tr> <td data-bbox="524 316 654 384">A</td> <td data-bbox="654 316 1146 384">(14 + 1 = ) 15</td> <td data-bbox="1146 316 1408 384">60</td> <td data-bbox="1408 316 1749 384">900 <b>(1)</b></td> </tr> <tr> <td data-bbox="524 384 654 453">B</td> <td data-bbox="654 384 1146 453">17</td> <td data-bbox="1146 384 1408 453">85</td> <td data-bbox="1408 384 1749 453">1 445 <b>(1)</b></td> </tr> <tr> <td data-bbox="524 453 654 521">C</td> <td data-bbox="654 453 1146 521">22</td> <td data-bbox="1146 453 1408 521">30</td> <td data-bbox="1408 453 1749 521">660 <b>(1)</b></td> </tr> <tr> <td data-bbox="524 521 654 580"></td> <td data-bbox="654 521 1146 580"></td> <td data-bbox="1146 521 1408 580"></td> <td data-bbox="1408 521 1749 580">3 005 <b>(1)OF</b></td> </tr> </tbody> </table>				Item	Valuation per unit \$	Number of items	Total valuation \$	A	(14 + 1 = ) 15	60	900 <b>(1)</b>	B	17	85	1 445 <b>(1)</b>	C	22	30	660 <b>(1)</b>				3 005 <b>(1)OF</b>	<b>4</b>
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