



① Valor de mercado =  $1,485,000$

$$\begin{array}{r} 475,000 \\ 460,000 \\ \hline 560,000 \\ 1,485,000 \end{array}$$

② Costo unitario =  $200,000 + 2,500 = 202,500$

③ Factor de costo conjunto unitario =

$$202,500 / 1,485,000 = 0.136$$