

	<i>Product or Period</i>	<i>Direct Material Direct Labor Factory Overhead</i>
Depreciation of machinery used in factory	Product	Factory Overhead
Commissions paid to sales force		
Annual inspection of factory fire extinguishers		
Plastic used to mold phones		
Maureen's salary		
Reprogramming of automated assembly line		
Salary of phone touchscreen installers		
Depreciation of office computers		
Computer chips installed in phones		
Pads used to buff and shine touchscreens		
Rental of mold for newest model phone		
Landscape service for corporate office		
Salary of quality control inspectors		
Shipping costs for units sold		