

GENERAL JOURNAL				
Date	Accounts		Debit	Credit
A				
	<i>To record costs and apply overhead at the predetermined rate (\$212,500 X 40% = \$85,000)</i>			
B				
	<i>To record costs and apply overhead at the predetermined rate (\$200,000 X 40% = \$80,000)</i>			
B				
C				
	<i>To record costs and apply overhead at the predetermined rate (\$225,000 X 40% = \$90,000)</i>			
C				