

(a)

(b)

	<u>Sawing</u>	<u>Polishing</u>	<u>Total</u>
Direct labor	\$ -	\$ -	\$ -
Direct materials	\$ -	\$ -	\$ -
Factory overhead (126 X \$5.50)	\$ -	\$ -	\$ -
Factory overhead (130 X \$3.00)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

(c)

	<u>Sawing</u>	<u>Polishing</u>	<u>Total</u>
Actual factory overhead	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Direct labor hours			
Sawing machine hours			
Applied overhead rate	<u>\$ -</u>	<u>\$ -</u>	
Applied overhead	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Under- or overapplied overhead	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>