

(a)

Spreadsheet												
	A	B	C	D	E	F	G	H	I	J	K	L
1			Bidding		Setup		Production		Delivery		Unallocated	
2	Indirect material		5%		15%		75%		5%		0%	
3	Indirect labor		10%		20%		50%		20%		0%	
4	Shop depreciation		0%		15%		80%		5%		0%	
5	Shop maintenance		0%		40%		55%		5%		0%	
6	Other shop costs		0%		60%		40%		0%		0%	
7	Administrative salaries		20%		0%		25%		10%		45%	
8	Sales salaries		95%		5%		0%		0%		0%	
9	Transportation		30%		0%		0%		60%		10%	
10												
11												
12	Units											
13												
14	Per Unit											
15												

(b)