

**24** A job cost sheet showed the following estimates.

	\$
materials	680
labour at \$20 per hour	200
overheads at \$10 per labour hour	100
profit	280
price of job	1260

The job actually took 25% more labour hours than were estimated.

What was the actual profit?

- A** \$205                      **B** \$230                      **C** \$330                      **D** \$355

**25** What is the most suitable basis to apportion power costs between two production centres?

- A** capital cost of machinery  
**B** maintenance cost of machinery  
**C** number of employees  
**D** number of units produced

**26** A manufacturing business makes a single type of product. It has two production departments, machining and assembly. A maintenance department provides services to the production departments.

Budgeted figures for these departments are shown.

	machining	assembly	maintenance
overheads	\$800 000	\$400 000	\$300 000
production units	200 000	50 000	

The business uses a cost per unit rate to absorb overheads. Maintenance department overheads are transferred to production departments in proportion to output.

Which figures are correct for the machining department?

	overheads \$	cost per unit \$
<b>A</b>	950 000	4.75
<b>B</b>	1 000 000	5.00
<b>C</b>	1 040 000	4.16
<b>D</b>	1 040 000	5.20