

30 The following figures are given for a factory's overheads and machine hours worked.

	machine hours	total overhead costs	overhead absorption rate
budgeted	122 000	\$268 400	\$2.20
actual	116 000	\$261 000	\$2.25

What was the under- or over-absorption of overhead for the quarter?

- A** \$5800 over-absorbed
- B** \$5800 under-absorbed
- C** \$7400 over-absorbed
- D** \$7400 under-absorbed