

Total emissions = 5 + 3 + 15 + 2 + 10 + 1 + 2 + 12 = 50

Allocated to gas =
$$5*[30/(30+70)] + 3*[30/(30+70)] + 15 + 2 + 10 = 29.4$$

Allocated to oil = $5*[70/(30+70)] + 3*[70/(30+70)] + 1 + 2 + 12 = 20.6$

