

Manufacturing Costs Incurred

Factory labour: \$76,000, plus \$4,000 of employer payroll taxes

Manufacturing overhead exclusive of indirect materials and indirect labour: \$59,800

Assignment of Costs

Direct materials: Job No. A16, \$27,000; Job No. B17, \$21,000

Indirect materials: \$3,000

Direct labour: Job No. A16, \$52,000; Job No. B17, \$26,000

Indirect labour: \$2,000

Manufacturing overhead rate: 80% of direct labour costs

Job A16 was completed and sold on account for \$150,000. Job B17 was only partially completed.

Journalize the February transactions indicating the flow of costs.

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Terry C. Jones



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