

Production Center	Depreciation	Tooling Expenses	Space	Utilities	Indirect Labor	Tooling Services	Engineering	Management	Total Overhead
Light Machining	\$ 39,000.00	\$ 195,000.00	\$ 31,875.00	\$ 66,181.45	\$ 106,353.59	\$ 127,718.58	\$ 174,033.15	\$ 202,000.12	\$ 1,554,661.89
Heavy Machining	\$ 72,000.00	\$ 105,000.00	\$ 50,089.29	\$ 169,696.02	\$ 31,906.08	\$ 327,483.55	\$ 52,209.94	\$ 158,252.66	\$ 1,446,487.54
Other Machinery	\$ 35,000.00	\$ 39,000.00	\$ 173,035.71	\$ 49,122.53	\$ 136,740.33	\$ 94,797.87	\$ 223,756.91	\$ 489,747.22	\$ 2,726,200.57
Basis for Allocation	directly assigned	directly assigned	shop area	HP hours	DL Hours	HP hours	DL hours	DL \$	
Total	\$ 146,000.00	\$ 339,000.00	\$ 255,000.00	\$ 285,000.00	\$ 275,000.00	\$ 550,000.00	\$ 450,000.00	\$ 850,000.00	\$ 5,727,350.00

Production Center	Total Overhead	Budgeted Hours	Machine Hour Cost Rate, \$/hr	Gross Hourly Wages, \$/hr	Productive Hour Cost rate, \$/hr
Light Machining	\$ 1,554,661.89	35,000	\$ 49.35	\$ 17.50	\$ 66.85
Heavy Machining	\$ 1,446,487.54	10,500	\$ 172.20	\$ 45.70	\$ 217.90
Other Machinery	\$ 2,726,200.57	45,000	\$ 63.77	\$ 33.00	\$ 96.77
Total	\$ 5,727,350.00	90,500			