

F2 – LECTURE EXAMPLE 2

	Production Depts.		Service Centres	
	Mixing	Stirring	Stores	Canteen
	\$	\$	\$	\$
Allocated and apportioned overheads	108,200	39,400	90,800	23,600

Estimated work done by the service centres for other departments:

Stores	50%	30%	-	20%
Canteen	45%	40%	15%	-

Required

After the apportionment of the service departments to the production department, the total overhead costs for the production departments using the different methods.