

**PROBLEM 20-5A**

- (a) \$7,600     ( $\$16,850 + \$7,975 - \$17,225$ ).
- (b) \$36,000     [ $\$9,750 + \$15,000 + (75\% \times \$15,000)$ ]. (Given in other data).
- (c) \$13,950     ( $\$16,850 - \$2,900$ ).
- (d) \$6,300     ( $\$8,400 \times 75\%$ ).
- (e) \$12,200     [Given in other data— $\$3,800 + \$4,800 + (75\% \times \$4,800)$ ].
- (f) \$52,450     ( $\$36,000 + \$13,950 + \$8,400 + \$6,300 - \$12,200$ ).
- (g) \$5,000     (Given in other data).
- (h) \$52,450     (See (f) above).
- (i) \$53,450     ( $\$5,000 + \$52,450 - \$4,000$ ).
- (j) \$4,000     (Given in other data).
- (k) \$12,025     (Equal to factory labor incurred).
- (l) \$3,625     ( $\$12,025 - \$8,400$ ).
- (m) \$6,300     ( $\$7,770^* - \$1,470$ ) or (Same as (d)).

$$*\$2,900 + \$3,625 + \$1,245$$