

Month 1

Absorption Costing (Traditional Income Statement)

Sales	\$250,000 ^a
Cost of goods sold	<u>110,000^b</u>
Gross margin	\$140,000
Selling and administrative costs	<u>50,000^c</u>
Operating profit	<u>\$ 90,000</u>

Variable Costing (Contribution Margin Income Statement)

Sales	\$250,000 ^a
Variable costs	
Cost of goods sold	\$70,000 ^c
Selling and administrative costs	<u>30,000^d</u>
Total variable costs	<u>100,000</u>
Contribution margin	\$150,000
Fixed costs	
Cost of goods sold	\$40,000 ^f
Selling and administrative costs	<u>20,000^g</u>
Total fixed costs	<u>60,000</u>
Operating profit	<u>\$ 90,000</u>

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