The Trashmen Company manufactures a beautiful armoire that enjoys widespread popularity. The company has a backlog of orders that is large enough to keep production going indefinitely at the plant's full capacity of 3,800 armoires per year. Annual cost data at full capacity follow:

Direct materials used (wood and glass)	\$ 426,000
Administrative office salaries	\$ 110,000
Factory supervision	\$ 73,000
Sales commissions	5 64,000
Depreciation, factory building	\$ 105,000
Depreciation, administrative office equipment	\$ 2,000
Indirect materials, factory	\$ 19,000
Factory labor (cutting and as sembly)	\$ 89,000
Advertising	\$ 100,000
Insurance, factory	\$ 6,000
Administrative office supplies (billing)	\$ 5,000
Property taxes, factory	\$ 17,000
Utilities, factory	\$ 43,000

Required:

Enter the dollar amount of each cost item under the appropriate headings. Note that each cost
item is classified in two ways: first, as either variable or fixed with respect to the number of units
produced and sold; and second, as either a selling and administrative cost or a product cost. (If
the item is a product cost, it should also be classified as either direct or indirect.) (Leave no cells
blank - be certain to enter "0" wherever required. Omit the "5" sign in your response.)

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