

Gardner: Use Practice Exam – Chapter 3

From these pages, answer each of the following questions, explaining your answers or showing your work, as appropriate, and then compare your solutions to those provided at the end of the presentation.

1. An analysis of all past purchased parts indicates that purchased parts, on average, cost \$1.50 per machine hour of activity. Activity levels of 50,000 machine hours and 10,000 machine hours resulted in activity costs of \$75,000 and \$15,000, respectively. Assuming that this relationship holds, the estimated cost of the anticipated purchased cost of the coming 8-month 75,000 machine hour period will be:

2. The Chart for Two provided the following costs for 100,000 and various volumes of production:

Production	Total
Volume	Machine Hours
100,000	10,000
200,000	20,000
300,000	30,000

Required: a scattergraph to estimate the cost function for variable costs.

3. Company X Company used \$10,000 to ship 1,000 pounds and \$17,500 to ship 3,000 pounds. If the company ships 2,000 pounds, what is the total shipping expense?

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