

COMPREHENSIVE PROBLEM 5

THE GILSTER COMPANY

The Gilster Company, a machine tooling firm, has several plants. One plant, located in St. Cloud, Minnesota, uses a job-order costing system for its batch production processes. The St. Cloud plant has two departments through which most jobs pass. Plant-wide overhead, which includes the plant manager's salary, accounting personnel, cafeteria, and human resources, is budgeted at \$250,000. During the past year, actual plantwide overhead was \$240,000. Each department's overhead consists primarily of depreciation and other machine-related expenses. Selected budgeted and actual data from the St. Cloud plant for the past year are as follows.

	Department A	Department B
Budgeted department overhead (excludes plantwide overhead)	\$150,000	\$600,000
Actual department overhead	160,000	620,000
Expected total activity:		
Direct labor hours	35,000	15,000
Machine-hours	10,000	40,000
Actual activity:		
Direct labor hours	51,000	9,000
Machine-hours	10,500	42,000

For the coming year, the accountants at the St. Cloud plant are in the process of helping the sales force create bids for several jobs.

Projected data pertaining only to job no. 110 are as follows.

Direct materials	\$25,000
Direct labor cost:	
Department A (2,200 hr)	45,000
Department B (500 hr)	10,000
Machine-hours projected:	
Department A	200
Department B	1,200
Units produced	10,000

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