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[illegible]

	January	February	March
Unit sales			
Beginning inventory	0	100	100
Production	1,000	1,200	1,500
Sales	1,000	1,200	1,500
Variable costs			
Manufacturing cost per unit produced	\$ 100	\$ 100	\$ 100
Operating (marketing) cost per unit sold	\$ 70	\$ 70	\$ 70
Fixed costs			
Manufacturing costs	\$ 400,000	\$ 400,000	\$ 400,000
Operating (marketing) costs	\$ 700,000	\$ 840,000	\$ 1,050,000

100

10

Myaccountinglab Homework Answer Key

**Walter T. Harrison, Jr., Charles T.
Horngren, C. William Thomas, Wendy
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