

Dept	Driver	Var MOH	Usage of Cost Drivers by Contract		
			United Motors	Holden Motors	Leland Vehicle
Design	CAD	\$39,000	110	200	80
Engr	Engr. Hours	29,600	70	60	240
Prod.	Mach Hours	240,000	120	2,800	1,080
Total		\$308,600			

United Motors	Holden Motors	Leland Vehicle	Total
120	2,800	1,080	4,000

Var MOH	United Motors	Holden Motors	Leland Vehicle		
\$39,000	110	200	80		
29,600	70	60	240		
240,000	120	2,800	1,080		

Finally, let's look at the difference between the traditional allocation and the ABC allocation.

	United Motors	Holden Motors	Leland Vehicle	Total
Traditional				
ABC				
Difference				