Renton Co. has two operating (production) departments supported by a number of service departments. The following information was collected for a recent period:

 Direct Costs

 Machining Assembly Indirect

 Department Department Costs

Salaries $122,400 $ 85,700 $36,700

Insurance 20,200 11,000 5,500

Utilities 23,900 13,900 2,000

Depreciation 20,700 11,500 13,800

Maintenance 7,000 4,700 29,400

Office expenses 0 0 71,000

Cost of goods sold 327,600 121,200

Indirect costs are allocated as follows: salaries on the basis of sales, office expenses on the basis of the number of employees, and all other costs on the basis of square footage. Additional information about the production departments follows:

 Square Number of

 Footage Employees

Machining 14,535 78

Assembly 4,845 52

Sales for the Machining Department are $724,404 and sales for the Assembly Department are $356,796.

Determine the departmental contribution to overhead and the departmental net income for each production department. Show how you computed your answer.