|  |  |  |  |
| --- | --- | --- | --- |
| Departments | Pre-Allocation  Costs | Number  of Employees | Machine  Hours |
| Cafeteria | $43,200 | 5 | 100 |
| Repairs | 60,000 | 12 | 12,000 |
| Planting | 350,000 | 20 | 40,000 |
| Harvesting | 700,000 | 40 | 20,000 |