|  |  |  |  |
| --- | --- | --- | --- |
| Departments | Pre-AllocationCosts  | Numberof Employees | MachineHours |
| Cafeteria | $43,200 |  5 | 100 |
| Repairs | 60,000 | 12 | 12,000 |
| Planting  | 350,000 | 20 | 40,000 |
| Harvesting |  700,000 |  40 | 20,000 |