|  |  |  |  |
| --- | --- | --- | --- |
|  |  | Season | |
|  |  | Dry | Wet |
| Fertilizers | Brand-A | 110 | 60 |
| Brand-B | 100 | 140 |
| Brand-C | 80 | 160 |

Business/Accounting/Management Accounting/Standard Cost, Cost Control, and Measuring Performance