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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Complete the following chart by placing an “X” under the applicable column headings. Classify each cost as a fixed cost or a variable cost and as either a direct or indirect product cost or a period cost.   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Item** | **Cost Behavior** | | **Product Costs** | | **Period Cost** | |  | **Fixed** | **Variable** | **Direct** | **Indirect** |  | | Glue used in furniture |  |  |  |  |  | | Cost of workers sanding a product |  |  |  |  |  | | Wages of factory custodian |  |  |  |  |  | | Grapes used in jelly |  |  |  |  |  | | Rent of factory equipment |  |  |  |  |  | | Factory insurance |  |  |  |  |  | | Controller's salary |  |  |  |  |  | | Factory washroom supplies |  |  |  |  |  | | Sugar in candy products |  |  |  |  |  | | Wages of a machinist |  |  |  |  |  | | Office supplies used |  |  |  |  |  | |