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| Benson, Inc. produces three separate products from a common process costing $100,000. Each of the products can be sold at the split-off point or can be processed further and then sold for a higher price. Shown below are cost and selling price data for a recent period.

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| --- | --- | --- | --- | --- |
|    |  | Sales Valueat Split-offPoint | Cost toProcessFurther | Sales ValueAfter FurtherProcessing |
|  | Product 12 | $50,000 |   | $100,000 |   | $190,000 |   |
|  | Product 14 | 10,000 |   | 30,000 |   | 35,000 |   |
|  | Product 16 | 60,000 |   | 150,000 |   | 220,000 |   |

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| Determine total net income if all products are sold at the split-off point. $

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| Determine total net income if all products are sold after further processing. $

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| Using incremental analysis, determine which products should be sold at the split-off point and which should be processed further.

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| --- | --- |
| Product 12 |  |
| Product 14 |  |
| Product 16 |  |

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| Determine total net income using the results from the previous part of the question. $ |

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