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Willig-Davis Cleaning Equipment began two jobs during March 2004. There was no beginning Inventory. The following information is available:

 Job 10 Job 15

Direct material $14,350 $23,530

Direct labor $7,231 $15,125

Machine hours 124 236

The company estimated manufacturing overhead for 2004 is $307,200, and the company estimates that 4,800 machine hours will be used during the year. Willig-Davis applies overhead to production based on machine hours.

Required:

a. Calculate the cost of Job 10.

b. Calculate the cost of Job 15.