Segment Reporting

Finney Company's condensed income statement is presented below:

Revenues $1,900,000
Expenses
Cost of goods sold $400,000
Operating and administrative expenses 200,000
Depreciation expense 40,000 640,000
Income before taxes 260,000
Income tax expenses 78,000
Net income $ 182,000
Earnings per share (100,000 shares) $1.82

The following data is compiled relative to Finney's operating segments:
Percent Identified with Segment
 Hotels Grains candy
Revenues 42% 50% 8%
Cost of goods sold 48 49 3
Operating and administrative expense 35 50 15
Depreciation expense 46 42 12

Included in the amounts allocated to each segment on the above percentages are the following expenses which relate to general corporate activities:

Operating Segment Hotels Grains Candy Totals
Operating and administrative expense $12,000 $9,000 $3,000 $24,000
Depreciation expense 3,500 4,000 2,500 10,000

Instructions
(a) Prepare a schedule showing the amounts distributed to each segment.
(b) Based only on the above information, which segments must be reported and why?