

A company manufactures two products, C and D, for which the following information is available:

	Product C	Product D	Total
Budgeted production (units)	1,000	4,000	5,000
Labour hours per unit/in total	8	10	48,000
Number of production runs required	13	15	28
Number of inspections during production	5	3	8

Total production set up costs \$140,000

Total inspection costs \$80,000

Other overhead costs \$96,000

Other overhead costs are absorbed on a labour hour basis.

Using activity-based costing, what is the budgeted overhead cost per unit of Product D?

A \$43.84

B \$46.25

C \$131.00

D \$140.64