

ABC Co has a manufacturing capacity of 10,000 units.

The flexed production cost budget of the company is as follows:

Capacity	60%	100%
Total production costs	\$11,280	\$15,120

**What is the budgeted total production cost if it operates at 85% capacity?**

- A. \$13,680
- B. \$12,852
- C. \$14,025
- D. \$12,340