

Solution:

Total cost of high activity:	\$3,044,588 A
Total cost of low activity:	\$1,175,020 B
High activity units:	139,660 C
Low activity units:	53,900 D
DL cost/unit calculation:	\$1,869,568 E = A-B
	85,760 F = C - D
	<u>\$22</u> E / F