**Question 1:** By allocating all of the budgeted overhead based on direct labor hours, calculate the unit manufacturing cost and unit sales price for each of the three systems manufactured at Happily Green.

**Question 2:** Prepare an analysis for Happily Green using the appropriate cost driver(s) determined by Casper Oil for manufacturing overhead. Calculate the unit manufacturing cost and unit sales price for each of the three systems.

**Questions 3:** Based on your calculations in questions 1 and 2, prepare a recommendation for the CEO of Happily Green to increase the firm's profitability.