

**TABLE B.1:** Transportation Cost for the Initial Shipping Allocation Using the Northwest Corner Rule

FROM	TO	UNITS SHIPPED	COST PER UNIT	TOTAL COST
Denver	Los Angeles	1,000	\$4	\$4,000
Milwaukee	Los Angeles	2,000	\$7	\$14,000
Milwaukee	Cleveland	1,000	\$3	\$3,000
Columbia	Cleveland	1,000	\$6	\$6,000
Columbia	Chicago	2,000	\$4	\$8,000
Total				\$35,000