

Notes:

Step 1

Debits Manufacturing						
Production Budget						
Requirements of January Employment						
	January	February	March	Quarter	April	May
Req. units	1,000	1,000	1,000	3,000	1,000	1,000
Plus: Desired ending inventory						
Less: Beginning inventory	0	0	0	0	0	0
Production	1,000	1,000	1,000	3,000	1,000	1,000
Less: Working hours	200	200	200	600	2,000	2,000
Direct labor	8,000	8,000	8,000	24,000	8,000	8,000

Step 2

Debits Manufacturing						
Direct Materials Budget						
Requirements of January Employment						
	January	February	March	Quarter	April	May
Units to be produced						
Materials requirements	1,000	1,000	1,000	3,000	1,000	1,000
Plus: In inventory (at end of December)						
Less: In inventory (at beginning of January)	0	0	0	0	0	0
Materials to be purchased	1,000	1,000	1,000	3,000	1,000	1,000
Plus: Desired end inventory (at end of January)						
Less: Quantity needed	10,000	10,000	10,000	30,000	10,000	10,000
Less: Working hours (at end)	20,000	20,000	20,000	60,000	20,000	20,000
Materials to be purchased	10,000	10,000	10,000	30,000	10,000	10,000
Quantity to be purchased	2,000	2,000	2,000	6,000	2,000	2,000
Materials to be purchased	18,000	18,000	18,000	54,000	18,000	18,000

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Mark Steyvers



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