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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 45. | Prepare a flexible budget for 8,000, 9,000, and 10,000 units of output, given the following data:   |  |  |  |  | | --- | --- | --- | --- | | Variable costs: |  | Budgeted fixed overhead | $90,000 | | Direct materials | $5 |  |  | | Direct labor | 4 |  |  | | Overhead | 8 |  |  | | |
| Ans: |  | |  |  |  |  |  | | --- | --- | --- | --- | --- | | **Flexible Budget** | | | | | |  | **Variable Cost** | **Units Produced** | | | | **Category** | **per Unit** |  |  |  | | Variable costs: |  |  |  |  | | Direct materials |  |  |  |  | | Direct labor |  |  |  |  | | Overhead |  |  |  |  | | Total variable costs |  |  |  |  | | Fixed costs: |  |  |  |  | | Overhead |  |  |  |  | | Total costs |  |  |  |  | | |