|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 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 |  |  |  |  |

 |