**PLEASE SHOW CALCULATIONS**

A firm expects to sale 25,000 units of its product at $11 per unit. Pretax income is predicted to be $60,000. If the variable costs per unit are $6, total fixed costs must be:

Management anticipates fixed costs of $72,500 and variable costs equal to 40% of sales. What will pretax income equal if sales are $325,000?

Conan Company has total fixed costs of $112,000. Its product sells for $35 per unit and variable costs amount to $25 per unit. Next year Conan Company wishes to earn a pretax income that equals 10% of fixed costs. How many units must be sold to achieve this target income level?

A June sales forecast projects that 6,000 units are going to be sold at a price of $10.50 per unit. The desired ending inventory of units is 15% higher than the beginning inventory of 1,000 units. Total June sales are anticipated to be:

A product sells for $200 per unit, and its variable costs per unit are $130. The fixed costs are $420,000. If the firm wants to earn $35,000 pretax income, how many units must be sold?

Bentels Company desires a December 31 ending inventory of 2,840 units. Budgeted sales for December are 4,000 units. The November 30 inventory was 1,800 units. Budgeted purchases are:

Management anticipates fixed costs of $72,500 and variable costs equal to 40% of sales. What will pretax income equal if sales are $325,000?

During its most recent fiscal year, Simon Enterprises sold 200,000 electric screwdrivers at a price of $15 each. Fixed costs amounted to $400,000 and pretax income was $600,000. What amount should have been reported as variables costs in the company’s contribution margin income statement for the year in question?

Hartman Company has fixed costs of $36,000 and a contribution margin ratio of 24%. If expected sales are $200,000, what is the margin of safety as a percent of sales?

A firm expects to sell 25,000 units of its product at $11 per unit. Pretax income is predicted to be $60,000. If the variable costs per unit are $5, total fixed costs must be:

A department store has budgeted sales of 12,000 men’s suits in September. Management wants to have 6,000 suits in inventory at the end of the month to prepare for the winter season. Beginning inventory for September is expected to be 4,000 suits. What is the dollar amount of the purchase of suits? Each suit has a cost of $75.

Northern Company is preparing a cash budget for June. The company has $12,000 cash at the beginning of June and anticipates $30,000 in cash receipts and $34,500 in cash disbursements during June. Northern Company has an agreement with its bank to maintain a cash balance of at least $10,000. As of May 31, the company owes $15,000 to the bank. To maintain the $10,000 requires balance, during June the company must:

Julia’s Candy Company reports the following information from its sales account and sales budget:

Sales May ………………………………………………………………………… $105,000

 June ………………………………………………………………………… $93,000

Expected Sales July …………………………………………………………………………. $90,000

 August ………………………………………………………………….… $110,000

 September …………………………………………………………….. $ 120,000

Cash sales are normally 25% of total sales and all credit sales are expected to be collected in the month following the date of sale. The total amount of cash expected to be received from customers in September is: