#### Module Six Problem Set

# Question 1 of 13

The management team at Windsor Corporation is capitalizing on the trend for live-edge cedar fireplace mantels—beautiful, simple, organic. In fact, sales are so strong they are running out of inventory. This means that budgeting for next year will be extremely important, to ensure sure that Windsor can source enough cedar.

With budgeted sales as the starting point for the entire process, the management team agrees that the following levels present the most likely scenario for the first five months of the upcoming year.

	January	February	March	April	Mary
Budgeted number of mantels to be sold	410	410	430	440	470

In addition to sales volume, many other specifics are required in order to complete the company's operating budgets. Key details associated with prices, costs, and usage are as follows.

- Budgeted selling price is \$500 per mantel. Each mantel measures 3 inches × 12 inches × 4 feet.
- Target ending inventory of finished mantels is 20% of next month's budgeted sales. However, beginning inventory on January
  1 is expected to be only 41 units.
- Windsor' primary DM, rough-out coder, is purchased from the supplier already at the desired height and depth (3 inches high, 12 inches deep). Windsor outs the coder planks to the desired 4-foot lengths. Each rough-out board costs Windsor \$50 per foot.
- Target ending DM inventory (rough-cut codar) is 50% of next month's production needs.
- DL to sand, stain, and treat the rough-cut cedar costs \$20 per hour. Each mantel requires one hour of labor time.
- MOH resources include variable costs budgeted to be \$10/board foot, plus budgeted monthly Fixed MOH costs of \$4,600.
   Depreciation of \$1,800 is included in that monthly fixed cost.
- SGS:A costs are also broken down into their variable and fixed components; budgeted variable SGS:A costs are \$50\u00e4unit sold, while budgeted fixed monthly SGS:A costs are \$58,000, which includes \$7,500 of depreciation.
- All sales are made on account, with 25% paying in the month of sale and 70% paying in the month following the sale. The
  remainder is considered uncollectible. December sales in the prior year were budgeted to be \$234,000.
- Beginning finished goods inventory was held at a cost of \$270/unit from the prior year.

(a1)

Prepare the Sales forecast (and corresponding schedule of cash receipts) for Windsor Corp.

# **Solutions Manual Module 6**

**Camilla Rothe** 

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