

Waterways Continuing Problem

(This is a continuation of the Waterways Problem from Chapters 1 through 8.)

WCP9 Waterways Corporation is preparing its budget for the coming year, 2014. The first step is to plan for the first quarter of that coming year. Waterways gathered the following information from the managers.

Sales

Unit sales for November 2013	112,500
Unit sales for December 2013	102,100
Expected unit sales for January 2014	113,000
Expected unit sales for February 2014	112,500
Expected unit sales for March 2014	116,000
Expected unit sales for April 2014	125,000
Expected unit sales for May 2014	137,500
Unit selling price	\$12

Waterways likes to keep 10% of the next month's unit sales in ending inventory. All sales are on account. 85% of the Accounts Receivable are collected in the month of sale, and 15% of the Accounts Receivable are collected in the month after sale. Accounts receivable on December 31, 2013, totaled \$183,780.

Direct Materials

Item	Amount Used per Unit	Inventory, Dec. 31
Metal	1 lb @ 58¢ per lb.	5,177.5 lbs
Plastic	12 oz @ 6¢ per oz	3,883.125 lbs
Rubber	4 oz @ 5¢ per oz	1,294.375 lbs
	<u>2 lbs per unit</u>	<u>10,355.0 lbs</u>

Metal, plastic, and rubber together are 75¢ per pound per unit.

Waterways likes to keep 5% of the materials needed for the next month in its ending inventory. Payment for materials is made within 15 days. 50% is paid in the month of purchase, and 50% is paid in the month after purchase. Accounts Payable on December 31, 2013, totaled \$120,595. Raw Materials on December 31, 2013, totaled 11,295 pounds.

Direct Labor

Labor requires 12 minutes per unit for completion and is paid at a rate of \$8 per hour.

Manufacturing Overhead

Indirect materials	30¢ per labor hour
Indirect labor	50¢ per labor hour
Utilities	45¢ per labor hour
Maintenance	25¢ per labor hour
Salaries	\$42,000 per month
Depreciation	\$16,800 per month
Property taxes	\$ 2,675 per month
Insurance	\$ 1,200 per month
Janitorial	\$ 1,300 per month

Selling and Administrative

Variable selling and administrative cost per unit is \$1.60.

Advertising	\$15,000 a month
Insurance	\$ 1,400 a month
Salaries	\$72,000 a month
Depreciation	\$ 2,500 a month
Other fixed costs	\$ 3,000 a month

Solution For Waterways Continuing Problem 10

M Tight



Solution For Waterways Continuing Problem 10:

Decoding **Solution For Waterways Continuing Problem 10**: Revealing the Captivating Potential of Verbal Expression

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Table of Contents Solution For Waterways Continuing Problem 10

1. Understanding the eBook Solution For Waterways Continuing Problem 10
 - The Rise of Digital Reading Solution For Waterways Continuing Problem 10
 - Advantages of eBooks Over Traditional Books
2. Identifying Solution For Waterways Continuing Problem 10
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Solution For Waterways Continuing Problem 10
 - User-Friendly Interface
4. Exploring eBook Recommendations from Solution For Waterways Continuing Problem 10
 - Personalized Recommendations
 - Solution For Waterways Continuing Problem 10 User Reviews and Ratings
 - Solution For Waterways Continuing Problem 10 and Bestseller Lists

5. Accessing Solution For Waterways Continuing Problem 10 Free and Paid eBooks
 - Solution For Waterways Continuing Problem 10 Public Domain eBooks
 - Solution For Waterways Continuing Problem 10 eBook Subscription Services
 - Solution For Waterways Continuing Problem 10 Budget-Friendly Options
6. Navigating Solution For Waterways Continuing Problem 10 eBook Formats
 - ePub, PDF, MOBI, and More
 - Solution For Waterways Continuing Problem 10 Compatibility with Devices
 - Solution For Waterways Continuing Problem 10 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Solution For Waterways Continuing Problem 10
 - Highlighting and Note-Taking Solution For Waterways Continuing Problem 10
 - Interactive Elements Solution For Waterways Continuing Problem 10
8. Staying Engaged with Solution For Waterways Continuing Problem 10
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Solution For Waterways Continuing Problem 10
9. Balancing eBooks and Physical Books Solution For Waterways Continuing Problem 10
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Solution For Waterways Continuing Problem 10
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Solution For Waterways Continuing Problem 10
 - Setting Reading Goals Solution For Waterways Continuing Problem 10
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Solution For Waterways Continuing Problem 10
 - Fact-Checking eBook Content of Solution For Waterways Continuing Problem 10
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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