

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

Tao Wei



Solution For Waterways Continuing Problem 10:

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

In a time characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Solution For Waterways Continuing Problem 10**," a mesmerizing literary creation penned by way of a celebrated wordsmith, readers set about an enlightening odyssey, unraveling the intricate significance of language and its enduring impact on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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