

Notes:

Step 1

Debits Manufacturing						
Production Budget						
Requirements of January Employment						
	January	February	March	Quarter	April	May
Req. units	1,000	1,000	1,000	3,000	1,000	1,000
Plus: Desired ending inventory						
Less: Beginning inventory	0	0	0	0	0	0
Production	1,000	1,000	1,000	3,000	1,000	1,000
Less: Working hours	200	200	200	600	2,000	2,000
Direct labor	8,000	8,000	8,000	24,000	8,000	8,000

Step 2

Debits Manufacturing						
Direct Materials Budget						
Requirements of January Employment						
	January	February	March	Quarter	April	May
Units to be produced						
Materials requirements	1,000	1,000	1,000	3,000	1,000	1,000
Plus: to ending (less: beginning) inv.						
Materials to be purchased	1,000	1,000	1,000	3,000	1,000	1,000
Plus: Desired end inventory (materials)						
Less: Beginning inventory	0	0	0	0	0	0
Materials to be purchased	1,000	1,000	1,000	3,000	1,000	1,000
Less: Working hours (LHM)	200	200	200	600	2,000	2,000
Materials to be purchased	8,000	8,000	8,000	24,000	8,000	8,000
Plus: to ending (less: beginning) inv.						
Materials to be purchased	8,000	8,000	8,000	24,000	8,000	8,000

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