

Flexible Budget

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Cost Item	Variable Cost Per Unit	Unit Levels of Activity		
		5,000	10,000	20,000
Direct Materials	\$5.00	\$25,000	\$50,000	\$100,000
Direct Labor	\$8.00	\$40,000	\$80,000	\$160,000
Variable Factory Overhead				
Indirect Materials	\$1.00	\$5,000	\$10,000	\$20,000
Indirect Labor	\$2.00	\$10,000	\$20,000	\$40,000
Utilities	\$0.50	\$2,500	\$5,000	\$10,000
Other	\$0.50	\$2,500	\$5,000	\$10,000
Total Variable Costs	\$17.00	\$85,000	\$170,000	\$340,000
Fixed Factory Overhead				
Supervisory Salaries		\$60,000	\$60,000	\$60,000
Depreciation		\$20,000	\$20,000	\$20,000
Utilities		\$50,000	\$50,000	\$50,000
Other		\$2,500	\$2,500	\$2,500
Total Fixed Costs		\$132,500	\$132,500	\$132,500
Total Costs		\$217,500	\$302,500	\$472,500
Per Unit Cost		\$44	\$30	\$24
Unit Selling Price		\$50	\$50	\$50
Profit Per Unit		\$7	\$20	\$26