NASHRA GHAPPAR

C1- 832	
	1
Ex 20.1	1
a Break even point b. fixed Costs e-Relevant range de Contion margin e unit contribution margin f. Economies o	rebu
tion margin e unit contribution margin f. Economies o	6
secte scale. g. semirouriable costs h. Monc.	_
	N.
Ex 20.2	
alise	
Hegh poend 8,500 4311,500	
low point 4800 184, 200 Changes 2,700 \$ 126,900	100
Thus, the estimated variable element of Bussa Mfg. lo's manyfacturing overhead of \$47 per machine hour.	
meningereturing overhead of \$147 per machine hour.	
(2) Total manufacturing overhead at [1500 muchine-hour beed \$ 311,600	
5,500 mueline-hour buel \$ 311,600	
overhead at 5500 machine aous level \$ 258,800	
overhead at 5500 machine aour level \$ 258,800	
fire per fixed element of man. Orcealed \$ 53,000	
(b) Islanded manyfacturing overhead at activity level	
of 8,300 machine hours	
Variable Cost Names 9	
Variable Cost element \$ 35,000	
Total estimated manufalturing overhead & 302,100	
(c) Estemated manufacturing overhead: Fib Mas	
\$53,000 +0fester (\$47,x3200) 203,400	
Marche	
Artual manufacting over 1 4293,300	
1 Clera 974	BOOK
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\$ (20,60Q)

\$ 19,500

a. und contribution margin, \$20 - \$43 = \$27 b lates required to break even, \$405,000 = \$127 - 18,000 units c- (\$406,000 = \$130,000)-3 \$27 = 25,000 amits Ex 20.4.

(4) Contribution margin 12tro
Relative sales nut. Products Products 60%. 30%. 241. + 187. =424. Break-Even on Sales = traced Costs

Contribution Margin Ratio Break-Ricen in Sales = \$63,000 - 42% = \$150,000. (b) Contribution mergin ratio Product ? Product? 60% 307-× 26-1-× 26% Relative soiler mex 187, 2261. 237.6% Break-leven on Sales - Fred losts + Parget Operating Queome Contribution Margin Routes Break-Even on Sales = (\$63,000 + \$12,000) + 32-5 % = \$200,000. Ex 20.6:

It is never effected to be to one's employees. This type

therefore well only serve to promote an almosphere

of clistrust throughout the overpany.

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1) Contribution Margin Patro: puit sale Price _ Naciable Cost Re Unot = 828-87 = 989. 828 Preall Even Salu Volume : \$ 240,000 e \$ 320,000. July Molume = \$1240,000 + \$480,000 0 = 36 0) e \$920,000 \$1,120,000 galer rolune d) 3201000 lui Breut even gala volumb Margon of sugety at 40,000 units \$ 800,000 a) Operatous Renounce = Manghood a Constribution Mangin e 1809,000 x 0.35 = \$800,000 k 20-10. Contribution Margin = \$24-\$18 = 25% #24 Rateo Breuse even gales 2 \$240,000 = \$960,000 Voleene 0.25

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Colons and found of
anot ver suit - A mo, 000 for the clause
tored losts - cont Margin & Break - Even to derök.
Court Margar ?
\$140,000 + (SP - \$26) = 10,000 ands.
- (SP - 920) = 101000
10,000 30 - \$1 260,000 = \$1,000 000
the said to the said of the sa
Sp 2 & 40 ber emit.
Fig. 1
(20.15
(\$ 380,000 - 4252,800) - (19200 - 8/21300)
39700/000 = 3/1.
A 900 000 - 400 H. Grand of (838 x 19, 200 DLA)
\$180,000 = Monthy lixed of (835 x 19, 200 DLH) losts
M.f.C = \$9801000 - \$16921000 = \$1308,000
Total 3 Month lost = (\$308,000 x 3 moutls) + (\$36
rotal 3 Mouth lost
e \$ 924,000 t \$1 780,000 = \$ 2,684,000.
4 - 1009,000.
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Ex 20.8,			1	
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Balen Vas.	Contr	VILLE -	quedo	
Cost	Mary	Ports	281000	4000
1) \$ 200,000 100,000	20	531000		5000
1) 180,000 (05,000	15	451000	30,000 70,000	8000
25)	30	180,000	1000	
600,000 360,000			1000	
14		4	Open	
b) guler lew.	Country has	Cont	Guan	
Cord	na Rate	85,0200	96,000	0
1) 907500 12000	201.	165,000	COLD BY CASE OF CASE	
600,600 760,60	2	90,000	6010	300
3) 800,500 250,000) //-		and the same	
		328	at year	
Ex 20.8:		The state of the s	是 一 一	
		11		
N) Projected open	aling smove	e williams	le 250	0,000
other overet	ment?		The March	and the latest the lat
		A Section of the sect	Al Campergo	Ordingen.
			Ad Campay.	1,200,000
Projected sul	a received	8	0.25	0,30
e Con	ratio		0. 6. 1850	3601000
psal	on		315/650	
Mun	fixed cos	ATRICIANT	(100, an)	(100,000)
no. 1. e	Justine	to the same of	218 1000	260,000
Bushig		+		
010				
DE L'ANDRES DE				
b) Por ad ga	mp.	1	4/5	
9.1. 6	everne &	26%. 2 8	560,000	
561	4 Reven	u = \$1,	1401 000	
Penent. Int	read c	\$ 1,440000	- 81,2007 000	eroy,
perlus. In	1 1010			

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De	ite
F., 109	
Ex 209.	
	0.35 23
(2) Contribution margin pur mere	
(a) Contribution margin pur ment buit sale proces	\$ 1.75
him: Var lost for eurl	1028
un: var løst pu eurl ON pu mit	10-50
	were's conference
6) Margin of sayety at Jules: Duly revenue	nacate miles in
Pala revenue	\$ 78,780
len: July rev. at break-ever	70,000
Margon of safety	108780
	and an
c) Estenated operating loss at sales level	A AND AND AND AND AND AND AND AND AND AN
Sales revenul	1, 00
lin: Vai. lors.	42,500
trend losts.	20,000
Operating Quenone.	67 8020
Operating Income	6180
	[000]
d) i unit cost at production buch	19 / 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 /
Var. Cost hu unot.	
Ver. Cost su unet. Pared Oast	Q1-28
A A	0.50
Notal and book	1025
5) third post of production week	
Var. Coit pu unit	1.25
Detal east per emit	0.40
Potal emit lost	1.65
	100

			12
-	CE	6	60

Date_	
Ex 20.4	The same
	W 11
Naciable managacturing costs per mit van scellory of admin. Dosh can per unit	# 16
waliable manigacturing costs per mit	(8)
lan cellory of admin only	(4)
car per unit	\$ 4
0.	The state of the s
Commission costs	150,000
selling and adour costs	380,000
Fored manufacturing costs Fored selling and adour costs Total pixed out;	800,000
Total fixed costs	8001000
Drurded by CM per emit	100 10 = 4 Y
Mondbely break-even on units	625,000
b) Contribution Margon Latto	287.
	FF 20.17:
& Total fixed corts	\$500,000
larget mouthly snows	100,000
De el 10	6001000
discred by CM ratio	+. 28%
Salu reneme required	2,400,000
end rators	800 000
Loca Pacto 6	25%
Monthly break even seen ver.	\$ 21800000
The state of the s	1300
May that a book areas the	B 1800,000
we the state of the same	(21000,000)
Monthly break-even sale revenue Margon of safety.	1,800,000
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hotel ray	ope inwent	quar	
the howest tord proce botal ran out fu	out b:		
Drivers		A A	4 9
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Direct Labor	Plant retails	# Share to It	8
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CM range = CM = 3	111 in D.		
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and selling price	\$ 120 8	100 480	
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of cent only Price	12 19	A 70)
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and the second of the second o	30%	1. 804	
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surs	507. × 20;	1. = 10%	
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org. con valo	The state of the s	317	-
4004			
\$ 341,000 - 391/0	\$ 1, 900, 000		

Set A

20.1	Date
Required Contribution Mengon per muit Budgeted Operating bosonne Pred lock: Total required empressed.	
Budgeted Obersham ber unit	
bried lark prairie	11 31
Potal Cembra	\$ 260,000
No of unit to be produced	2 (40,000
No of unit to be produced by	idd. 800,000
Controbuler margu pu	uind 1
Regained controbution margue pur (\$ \$00,000 -500000 units)	b 11/2
Required sale by	\$ 16
Required sals price pre mot:	N IN HER PERSON
Men. conts margin pur muit Neur. costs hy expenses pur u Potal reg. unit and	Al lb
Polal or explines pre u	neit 81 lb
Potal reg. unit galu pro	u g wo
ib. Breakeren Salu Volume & DOYC	E FAME
	0,000 = 33,750 mils
\$1	rle.
es Margin of ougety at 50,000 ands	
Enter Vol. at 50,000 mits &	
len: Breud - even	y, (,000,000
	9,376,000
Margin of Supely	4 11625,000
Openhig Income as 19000 much	- /M39
Marga of supery	
Morego of supery Oour. margo ratio	\$ 1.625,000
Openty how	A 1/10
1	\$ 160,000
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103	-			9	
		10	7	и	pe
- 7	9	w		30	

20.2	
a) Salu price per mit;	11 2,250 00
Budgeted lasts	\$ 2,250,000
Oild: Andgeted operating sulous.	
pudgeled sulu revenul.	-\$1 3,150,000
Juli proce pre most	105
	*
1) 2. gotal pried wish	A Mar
Many, overhead	\$ 840100
suleg by adem lep.	480,000
total pre	91,020,000
2. Vacrable with by exprin pri unt?	
Direct materal	Q 21
proced labor	16
Man overhead	6
suley by adm eap.	
Stoken you Cersi	441_
3. Unit bout. Margin:	
Sales price for out	4 121
em : Var lost:	41
Merit Cout.	1 80
	+5,7,400
4. No. of units reg. to break even:	
fixed losts	A 1, 600000
Cont v margi	8ª
	1 12110
alo of mids reg.	- 1
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\$ 1000 Brenk eve 500 Total cost Filed st 14500 1000 1000 500 Operating denta: Revenue per parking-space hour 50 cents war able with her parting spale hour & cents superisons salary 81 24,000 Wagn (\$300x8215) 781000 Rent on bet (\$ 7,250 x 12) 87,000 board maintenance by other expense 36,000 Total forced Cost. B-215,00 Capacity e 800 spaces x c500 hours = 2000,000 pulling space Revenue at just espacity: 2,000,000 x \$0.50=\$1,000,000 Signature. UNIQUE No ..

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208	Leave de la company	1
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of cost before is.	A NEW YORK BOOK	1 60
of direct labour labor, los	1. 0/ 1/20	500
sucreme in air.	ult.	\$ 63
Increme en der labor, las Van lost ey experm apt	and entitle	11
21.2 + 0	60	4105
thew such proce, \$163 + 00. Some price begore increases Required increase is 5.9		100
Inter price beyond increases		\$ 5
Required incream is sor		
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unid boutribution margin gala proce pur anit. len : you cost for	Let .	
len 2 year cost por	11.	63
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		d/ 928 1782
- 1 margin	9740,000	\$1 725,000
potal cont. margin	3901000	530,000
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4290,000 + additioning, 9 year on new machinery, 9 (204. 0) 4200,000).	. 1 .	at the second
(10). 0)		
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Total recenue	400,000	8001000
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Van Cort	SALE FOR	
Eggs.	5,000	9.500
reeding,	28,750	180,000
Water theory	35,000	[DOI 600]
Heat & lighting	14,000	20,000
Total, Vour. Costs.	\$ 133,250	8229,000
Potal Cout. Margin.	2661350	2 20,800
stred losts:	90,000	801000
Operating Income.	186,980	140,800
The most lap, factor are surrel	rate i and	the
The most tup, factor ove surved	ger.	
Operating meome with new bother	juaterial:	
	Clownjosh	Angelyrch
Number of Salatole figh	120,000	60,000
s Enle price.	4	10
Number of salabels figh s gale proce.	490,000	600 (500
Var. Cost e	11 11 11 11	
rgg.	5500	9500
peedings	84,000	160,000
Water changer.	38 0000	80,000
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	THE RESERVE OF THE PARTY OF THE	
	pentony of lighting	14000 20,000
	potal tar lost	138,860 239,600
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8 80	Operating income	22000
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	Tiked with ey exp.	378,000
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	Brull evan	245,000
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00	org. cont. may ratio	217.
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