

Capítulo 12 Flexible Budgets

Exercise 9-1 (10 minutes)

Puget Sound Divers
Flexible Budget
For the Month Ended May 31

Actual diving-hours	105
Revenue (\$365.00q).....	<u>\$38,325</u>
Expenses:	
Wages and salaries (\$8,000 + \$125.00q)	21,125
Supplies (\$3.00q)	315
Equipment rental (\$1,800 + \$32.00q)	5,160
Insurance (\$3,400).....	3,400
Miscellaneous (\$630 + \$1.80q).....	<u>819</u>
Total expense	<u>30,819</u>
Net operating income.....	<u>\$ 7,506</u>

Exercise 9-2 (15 minutes)

Quilcene Oysteria
Revenue and Spending Variances
For the Month Ended August 31

	<i>Actual Results</i>	<i>Flexible Budget</i>	<i>Revenue and Spending Variances</i>	
Pounds.....	8,000	8,000		
Revenue (\$4.00q).....	<u>\$35,200</u>	<u>\$32,000</u>	<u>\$3,200</u>	F
Expenses:				
Packing supplies (\$0.50q)	4,200	4,000	200	U
Oyster bed maintenance (\$3,200)	3,100	3,200	100	F
Wages and salaries (\$2,900 + \$0.30q)	5,640	5,300	340	U
Shipping (\$0.80q).....	6,950	6,400	550	U
Utilities (\$830)	810	830	20	F
Other (\$450 + \$0.05q).....	<u>980</u>	<u>850</u>	<u>130</u>	U
Total expense	<u>21,680</u>	<u>20,580</u>	<u>1,100</u>	U
Net operating income.....	<u>\$13,520</u>	<u>\$11,420</u>	<u>\$2,100</u>	F

Exercise 9-3 (15 minutes)

Alyeski Tours
Flexible Budget
For the Month Ended July 31

Actual cruises (q_1).....	24
Actual passengers (q_2)	1,400
Revenue ($\$25.00q_2$)	<u>\$35,000</u>
Expenses:	
Vessel operating costs ($\$5,200 + \$480.00q_1 + \$2.00q_2$)	19,520
Advertising ($\$1,700$)	1,700
Administrative costs ($\$4,300 + \$24.00q_1 + \$1.00q_2$).....	6,276
Insurance ($\$2,900$).....	<u>2,900</u>
Total expense	<u>30,396</u>
Net operating income.....	<u>\$ 4,604</u>

Exercise 9-7 (15 minutes)

Lavage Rapide
Planning Budget
For the Month Ended August 31

Budgeted cars washed (q).....	9,000
Revenue ($\$4.90q$).....	<u>\$44,100</u>
Expenses:	
Cleaning supplies ($\$0.80q$).....	7,200
Electricity ($\$1,200 + \$0.15q$)	2,550
Maintenance ($\$0.20q$)	1,800
Wages and salaries ($\$5,000 + \$0.30q$)	7,700
Depreciation ($\$6,000$)	6,000
Rent ($\$8,000$).....	8,000
Administrative expenses ($\$4,000 + \$0.10q$)	<u>4,900</u>
Total expense	<u>38,150</u>
Net operating income.....	<u>\$ 5,950</u>

Exercise 9-9 (20 minutes)

Lavage Rapide
Revenue and Spending Variances
For the Month Ended August 31

	<i>Actual Results</i>	<i>Flexible Budget</i>	<i>Revenue and Spending Variances</i>	
Cars washed (q)	8,800	8,800		
Revenue (\$4.90q).....	<u>\$43,080</u>	<u>\$43,120</u>	<u>\$ 40</u>	U
Expenses:				
Cleaning supplies (\$0.80q).....	7,560	7,040	520	U
Electricity (\$1,200 + \$0.15q)	2,670	2,520	150	U
Maintenance (\$0.20q)	2,260	1,760	500	U
Wages and salaries (\$5,000 + \$0.30q).....	8,500	7,640	860	U
Depreciation (\$6,000)	6,000	6,000	0	
Rent (\$8,000).....	8,000	8,000	0	
Administrative expenses (\$4,000 + \$0.10q)	<u>4,950</u>	<u>4,880</u>	<u>70</u>	U
Total expense	<u>39,940</u>	<u>37,840</u>	<u>2,100</u>	U
Net operating income.....	<u>\$ 3,140</u>	<u>\$ 5,280</u>	<u>\$2,140</u>	U