

(66) Sales Budget

Details	First quarter (2)	Second quarter (3)	Third quarter (4)	Fourth quarter (3)	Total (12)
Sales quantity	$(600000 \times \frac{2}{12}) = 100000$	$(600000 \times \frac{3}{12}) = 150000$	$(600000 \times \frac{4}{12}) = 200000$	$(600000 \times \frac{3}{12}) = 150000$	600000
Area (A) 32%	$100000 \times 32\%$	$150000 \times 32\%$	$200000 \times 32\%$	$150000 \times 32\%$	192000
Sales quantity	= 32000	= 48000	= 64000	= 48000	192000
X sales price	X 75	X 75	X 75	X 75	75
Sales Revenue	2400000	3600000	4800000	3600000	14400000
Area (B) 20%	$100000 \times 20\%$	$150000 \times 20\%$	$200000 \times 20\%$	$150000 \times 20\%$	120000
Sales quantity	= 20000	= 30000	= 40000	= 30000	120000
X sales price	X 75	X 75	X 75	X 75	75
Sales Revenue	1500000	2250000	3000000	2250000	9000000
Area (C) 25%	$100000 \times 25\%$	$150000 \times 25\%$	$200000 \times 25\%$	$150000 \times 25\%$	150000
Sales quantity	= 25000	= 37500	= 50000	= 37500	150000
X sales price	X 75	X 75	X 75	X 75	X 75
Sales Revenue	1875000	2812500	3750000	2812500	11250000
Area (D) 23%	$100000 \times 23\%$	$150000 \times 23\%$	$200000 \times 23\%$	$150000 \times 23\%$	138000
Sales quantity	= 23000	= 34500	= 46000	= 34500	138000
X sales price	X 75	X 75	X 75	X 75	X 75

Sales Budget

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CSJH CASH 6-6

Details	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
Sales quantity	100,000	150,000	200,000	150,000	600,000
Area (A) 32%					
Sales quantity	32,000	48,000	64,000	48,000	192,000
* Sales Price	75	75	75	75	75
Sales Revenue	2,400,000	3,600,000	4,800,000	3,600,000	14,400,000
Area (B) 20%					
Sales quantity	20,000	30,000	40,000	30,000	120,000
Sales Price	75	75	75	75	75
Sales Revenue	1,500,000	2,250,000	3,000,000	2,250,000	9,000,000
Area (C) 25%					
Sales quantity	25,000	37,500	50,000	37,500	150,000
Sales Price	75	75	75	75	75
Sales Revenue	1,875,000	2,812,500	3,750,000	2,812,500	11,250,000
Area (D) 23%					
Sales quantity	23,000	34,500	46,000	34,500	138,000
Sales Price	75	75	75	75	75
Sales Revenue	1,725,000	2,587,500	3,450,000	2,587,500	10,350,000
Total quantity sales	100,000	150,000	200,000	150,000	600,000
Total Revenue sales	7,500,000	11,250,000	15,000,000	11,250,000	45,000,000

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« sales Budget »

Details	Product (A)	Product (B)
sales quantity	7500 unit	5000 unit
× Sales Price	\$75	\$120
= Sales Revenue	562500	600000

« production Budget »

Details	Product (A)	Product (B)
sales quantity	7500	5000
+ ending finish inv.	4000	2500
- Begging Finish inv. 1/1	(4500)	(2250)
= Total Production Quantity	7000	5250

مخزون إنتاج تمام أول الفترة + كمية الإنتاج - كمية المبيعات + مخزون إنتاج آخر الفترة

كمية الإنتاج - كمية المبيعات + مخزون تمام آخر الفترة - مخزون إنتاج أول الفترة

كمية المبيعات - كمية الإنتاج + مخزون أول الفترة - مخزون آخر الفترة

حل مسائل 6-8

موازنة الإنتاج النصف الثاني 2009

Req ① Production Budget Second half 2009

Details	July	Aug.	Sep.	Oct.	Nov.	Dec.	Total
The sales quantity	8000	7000	10000	13000	17000	19000	74000
+ ending finish good	2100	3000	3900	5100	5700	6000*	6000
- Begging finish good	(8000)	(2100)	(3000)	(3900)	(5100)	(5700)	(8000)
= Production quantity	2100	7900	10900	14200	17600	19300	72000