

Question 5

Study the scenario and complete the question that follow:

Walker Manufacturers

The following information relates to Walker Manufacturers which produces walking sticks for the elderly:

- Actual information for the year ended 31 October 2021:

1. Sales for the year amounted to 15 000 walking sticks at R70 per walking stick.
2. 13 600 walking sticks were manufactured during the year.
3. Direct material consumed was 6 500 kg at R2,50 per kg.
4. Direct labour amounted to 3 500 hours at R12 per hour.
5. Manufacturing overheads were R7 100.
6. Closing inventory at 31 October 2021:

Direct material - 2 600 kg

Finished products - 2 500 walking sticks

- Budgeted information for the year ending 31 October 2022:

1. Expected increase during the year:

Sales (walking sticks) - 5%

Selling price per walking stick - 8%

2. Direct material will be consumed in the same ratio as for 2020 / 2021 year with a 35% increase in the price per kg.
3. According to a new labour agreement direct labour will be R15 per hour whereas the number of hours required to manufacture one walking stick will be 20% less than in the previous year.
4. The manufacturing overheads of the walking sticks will be in the same ratio as in the 2020 / 2021 year.
5. Closing inventory at 31 October 2022:

Direct material - 3 400kg

Finished products - 3 900 walking sticks

Required

Prepare the following budgets for Walker Manufacturers for the year ending 31 October 2022:

- | | |
|--|-----------|
| 5.1 Sales budget (value) | (3 Marks) |
| 5.2 Direct material usage budget (quantity) | (6 Marks) |
| 5.3 Direct material purchases budget (value) | (5 Marks) |
| 5.4 Direct labour budget (value) | (6 Marks) |

Section 5 study Guide Answers

K Payea



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Adopting the Beat of Expression: An Emotional Symphony within **Section 5study Guide Answers**

In some sort of used by screens and the ceaseless chatter of quick communication, the melodic elegance and psychological symphony created by the written term often diminish in to the back ground, eclipsed by the relentless sound and disturbances that permeate our lives. But, nestled within the pages of **Section 5study Guide Answers** a wonderful fictional value overflowing with raw feelings, lies an immersive symphony waiting to be embraced. Crafted by a masterful composer of language, that interesting masterpiece conducts readers on a mental trip, well unraveling the hidden melodies and profound influence resonating within each carefully constructed phrase. Within the depths of the moving assessment, we will examine the book is central harmonies, analyze its enthralling publishing model, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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