

**Exercise 10-13** (10 minutes)

Wyckam Manufacturing Inc.  
Planning Budget for Manufacturing Costs  
For the Month Ended June 30

Budgeted machine-hours (q).....	5,000
Direct materials (\$4.25q) .....	\$21,250
Direct labor (\$36,800) .....	36,800
Supplies (\$0.30q).....	1,500
Utilities (\$1,400 + \$0.05q).....	1,650
Depreciation (\$16,700).....	16,700
Insurance (\$12,700).....	<u>12,700</u>
Total manufacturing cost .....	<u>\$90,600</u>