

B-21.03

Scalia Systems manufactures rugged handheld computers for use in adverse working environments. Scalia tries to maintain inventory at 40% of the following month's expected unit sales. Scalia began the year with 8,000 units in stock, based on the following unit sales projections prepared by the sales manager:

January	20,000
February	25,000
March	18,000
April	22,000

Prepare a schedule of planned unit production budget for January through March.