

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

**SPREADSHEET
TOOL:**

**Column/Row
headings**

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