

The following revised budget reflects only 45,000 (90% of the volume included in the original plan) units:

Spreadsheet				
	A	B	C	D
1				
2	Selling, General, and Administrative Budget			
3	For the Year Ending December 31, 20X5			
4				
5	Estimated units sold			
6	X Per unit variable SG&A			
7	Total variable SG&A			
8	Fixed SG&A			
9	Salaries			
10	Office			
11	Advertising			
12	Other			
13	Total fixed SG&A			
14	Total budgeted SG&A			
15				
	Sales	Production	Materials	Labor
		Factory Overhead	Finished Goods	SG&A
			Cash	Income