

7/2/2009



WINDWARD

Manufacturing Overhead Budget

For the Year ended 12/31/2006

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Totals
Indirect Materials and Supplies	\$5,800	\$5,900	\$6,000	\$7,000	\$24,700
Indirect Labor	\$12,600	\$12,600	\$12,600	\$12,600	\$50,400
Employee Benefits	\$7,600	\$7,600	\$7,600	\$7,600	\$30,400
Manufacturing Supervision	\$15,000	\$15,000	\$15,000	\$15,000	\$60,000
Utilities Costs	\$2,900	\$2,900	\$2,900	\$2,900	\$11,600
Small Tools	\$1,200	\$1,200	\$1,200	\$1,200	\$4,800
Property Taxes	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000
Insurance	\$1,200	\$1,200	\$1,200	\$1,200	\$4,800
Depreciation, Machinery	\$3,100	\$3,100	\$3,100	\$3,100	\$12,400
Factory Rent	\$5,000	\$5,000	\$5,000	\$5,000	\$20,000
Repairs and Maintenance	\$3,300	\$3,300	\$3,300	\$3,300	\$13,200
Totals	\$58,700	\$58,800	\$58,900	\$59,900	\$236,300

Monthly Sales Projections

Units

Salesperson or Department

Windward SalesDate 07/02/09

	NEW BUSINESS			REORDERS			TOTAL		
	Goal	Actual	Variance	Goal	Actual	Variance	Goal	Actual	Variance
Jan	\$50,000	\$45,000	(\$5,000)	\$17,000	\$15,000	(\$2,000)	\$67,000	\$60,000	(\$7,000)
Feb	\$40,000	\$35,000	(\$5,000)	\$16,000	\$17,000	\$1,000	\$56,000	\$52,000	(\$4,000)
Mar	\$35,000	\$25,000	(\$10,000)	\$15,000	\$12,000	(\$3,000)	\$50,000	\$37,000	(\$13,000)
Apr	\$40,000	\$17,000	\$17,000	\$10,000	\$120,000	\$110,000	\$50,000	\$137,000	\$127,000
May	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Jun	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Jul	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Aug	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Oct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nov	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dec	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Year	\$165,000	\$122,000	(\$3,000)	\$58,000	\$0	\$106,000	\$223,000	\$326,000	\$103,000

Product Sales Goals

2000 Units

	TRAINS			PLANES			AUTOMOBILES			TOTAL		
	Last Yr	Goal	Change	Last Yr	Goal	Change	Last Yr	Goal	Change	Last Yr	Goal	Change
Jan	\$1,782	\$2,000	12%	\$325	\$350	8%	\$711	\$800	13%	\$2,818	\$3,150	33%
Feb	\$1,523	\$1,700	12%	\$158	\$200	27%	\$564	\$650	15%	\$2,245	\$2,550	54%
Mar	\$1,901	\$2,000	5%	\$168	\$200	19%	\$740	\$850	15%	\$2,809	\$3,050	39%
Apr	\$2,308	\$2,400	4%	\$365	\$400	10%	\$642	\$700	9%	\$3,315	\$3,500	23%
May	\$2,538	\$2,800	10%	\$402	\$450	12%	\$663	\$800	21%	\$3,603	\$4,050	43%
Jun	\$1,866	\$2,000	7%	\$217	\$250	15%	\$604	\$700	16%	\$2,687	\$2,950	38%
Jul	\$2,212	\$2,500	13%	\$264	\$300	14%	\$653	\$800	23%	\$3,129	\$3,600	50%
Aug	\$1,998	\$2,300	15%	\$267	\$300	12%	\$537	\$600	12%	\$2,802	\$3,200	39%
Sep	\$2,054	\$2,000	-3%	\$318	\$350	10%	\$741	\$900	21%	\$3,113	\$3,250	28%
Oct	\$2,117	\$2,400	13%	\$159	\$200	26%	\$554	\$650	17%	\$2,830	\$3,250	56%
Nov	\$1,430	\$1,600	12%	\$193	\$200	4%	\$657	\$800	22%	\$2,280	\$2,600	38%
Dec	\$1,859	\$2,100	13%	\$426	\$450	6%	\$732	\$850	16%	\$3,017	\$3,400	35%
Year	\$23,588	\$25,800	9%	\$3,262	\$2,650	12%	\$7,798	\$9,100	17%	\$34,648	\$37,550	38%