**Summary of Sales Variances for Bevo Energy Drink Inc. (all numbers are in terms of contribution margin)**

Actual Flexible Static/Master

Results Budget No Name 1 No Name 2 Budget

Market Market

Level 4 Share Size

Variance Variance

$58,800 U $64,680 F

Level 3 Sales Mix Sales Quantity

Variance Variance

$17,640 U $5,880 F

Level 2 Flexible Budget Sales Volume

Variance Variance

$7,200 U $11,760 U

Level 1 Static/Master Budget Variance

$18,960U

Variance $ Amount Percentage

Flexible Budget Variance $7,200 U <38%>

Sales Mix Variance $17,640 U <93%>

Market Share Variance $58,800 U <310%>

Market Size Variance $64,680 F 341%

Total $18,960 U <100%>