

# Info Sheet

Clipboard			Font			Alignment			Number			Styles		
I22														
	A	B	C											
1	<b>Charlie and the Cracker Factory</b>													
2	<b>Budget Information Sheet - Crackers</b>													
3	<b>For the Year Ending 31 December 2019</b>													
4														
5														
6		<b>Peanut Butter Snacks</b>	<b>Cheese Snacks</b>											
7	<b>Budgeted Sales Price, 2019</b>	\$6.50	\$5.50											
8														
9	<b>Budgeted Annual Sales, Units (pkgs)</b>	900,000	100,000											
10														
11	<b>Budgeted Annual Production, Units (pkgs)</b>	860,667	99,538											
12														
13	<b>Product Specifications Per Unit:</b>													
14	<b>Direct materials:</b>													
15	Crackers	12	12											
16	Peanut Butter (teaspoons)	6												
17	Cheese (ounces)		3											
18	<b>Direct Labor (hours):</b>													
19	Mixing (MH)	0.3												
20	Melting		0.25											
21	Packaging	0.15	0.15											
22														

I22														
	A	B	C	D										
23	<b>Inventory Units</b>													
24	<b>Direct Materials:</b>	<b>Beg. Inv.</b>	<b>End. Inv.</b>	<b>Minimum</b>										
25	Crackers	500,000	250,000	200,000										
26	Peanut Butter, per teaspoon	62,500	35,000	50,000										
27	Cheese, per ounce	31,250	15,000	20,000										
28	<b>Finished Goods</b>													
29	Peanut Butter Snacks	58,333	19,000											
30	Cheese Snacks	38,462	38,000											
31														
32	<b>Cost Assumptions:</b>	2018	2019											
33	Crackers	\$0.07	\$0.05											
34	Cheese per ounce	\$0.25	\$0.20											
35	Peanut butter per teaspoon	\$0.15	\$0.10											
36	Mixing, per hour	\$10.00	\$11.00											
37	Melting, per hour	\$8.50	\$9.50											
38	Packaging, per hour	\$8.00	\$9.00											
39	Per unit cost of Peanut Butter Snack	\$6.00	\$5.89											
40	Per unit cost of Cheese Snack	\$5.00	\$4.96											
41														
42	<b>Non-Manufacturing Costs</b>	<b>Variable</b>	<b>Fixed</b>											
43	Administrative	0.002	\$750											
44	Marketing	0.0035	1,200											
45	Distribution	0.0025	2,500											

Ready

I22			
	A	B	C
42	<b>Non-Manufacturing Costs</b>	<b>Variable</b>	<b>Fixed</b>
43	Administrative	0.002	\$750
44	Marketing	0.0035	1,200
45	Distribution	0.0025	2,500
46	Customer Service	0.0015	3,000
47	R&D, Product Design	0.002	3,200
48	<b>Totals</b>	<b>0.0115</b>	<b>\$10,650</b>
49			
50	<b>Fixed Manufacturing Overhead:</b>	<b>Total</b>	<b>Allocation, per DMLH</b>
51	Depreciation	\$2,000	\$0.0047
52	Property Taxes	4,000	\$0.0094
53	Property Insurance	3,000	\$0.0070
54	Plant Supervision	5,000	\$0.0117
55	Miscellaneous	1,000	\$0.0023
56	<b>Total Fixed Mfg Overhead</b>	<b>\$15,000</b>	<b>\$0.0351</b>
57			
58	<b>Variable Manufacturing Overhead</b>	<b>Total</b>	<b>Allocation, per DMLH</b>
59	Supplies	\$5,000	\$0.0117
60	Indirect Labor	4,000	\$0.0094
61	Power & Energy	6,000	\$0.0140
62	Maintenance	3,000	\$0.0070
63	Miscellaneous	2,000	\$0.0047
64	<b>Total Variable Mfg Overhead</b>	<b>\$20,000</b>	<b>\$0.0468</b>
<div> <div>Info</div> <div>AnnualRev</div> <div>Revenue</div> <div>Revenue Chart</div> <div>AnnualProd</div> <div>ProductUnits2</div> <div>Prod Units Chart ...</div> </div>			

I22			
	A	B	C
58	<b>Variable Manufacturing Overhead</b>	<b>Total</b>	<b>Allocation, per DMLH</b>
59	Supplies	\$5,000	\$0.0117
60	Indirect Labor	4,000	\$0.0094
61	Power & Energy	6,000	\$0.0140
62	Maintenance	3,000	\$0.0070
63	Miscellaneous	2,000	\$0.0047
64	<b>Total Variable Mfg Overhead</b>	<b>\$20,000</b>	<b>\$0.0468</b>
65			
66	<b>Inventory Cost - Flow Method: FIFO.</b>		
67	Number of Full-time production employees: 218		
68	No overtime hours are allowed; 40 hour work week.		
69	Employees are entitled to two weeks' vacation; 50 - week year.		
70	Labor and materials costs are locked in through annual contracts.		
71	All units started in production must be completed; no WIP inventory allowed.		
72	Production is scheduled to peak one period prior to expected sales peaks.		
73	6 snacks per package, 2 crackers per snack		
74	Crackers = 6*number of packages*2		
75	Peanut Butter = 2 tsp per snack*6*number of packages		
76	Cheese = 2 per snack*6*number of packages (then convert to ounces)		
77			
78			
79			
80			
<div> <div>Info</div> <div>AnnualRev</div> <div>Revenue</div> <div>Revenue Chart</div> <div>AnnualProd</div> <div>ProductUnits2</div> <div>Prod Units Chart ...</div> </div>			

Peanut Butter Snacks				Cheese Snacks			
Sales Cycle		Production Cycle		Sales Cycle		Production Cycle	
Jan	0.015	Jan	0.015	Jan	0.09	Jan	0.09
Feb	0.015	Feb	0.020	Feb	0.09	Feb	0.07
Mar	0.020	Mar	0.015	Mar	0.07	Mar	0.07
Apr	0.015	Apr	0.015	Apr	0.07	Apr	0.03
May	0.015	May	0.010	May	0.03	May	0.01
June	0.010	June	0.015	June	0.01	June	0.01
July	0.015	July	0.240	July	0.01	July	0.18
Aug	0.240	Aug	0.230	Aug	0.18	Aug	0.20
Sept	0.230	Sept	0.225	Sept	0.20	Sept	0.17
Oct	0.225	Oct	0.150	Oct	0.17	Oct	0.05
Nov	0.150	Nov	0.015	Nov	0.05	Nov	0.03
Dec	0.050	Dec	0.050	Dec	0.03	Dec	0.090
Total	1.000	Total	1.000	Total	1.00	Total	1.000

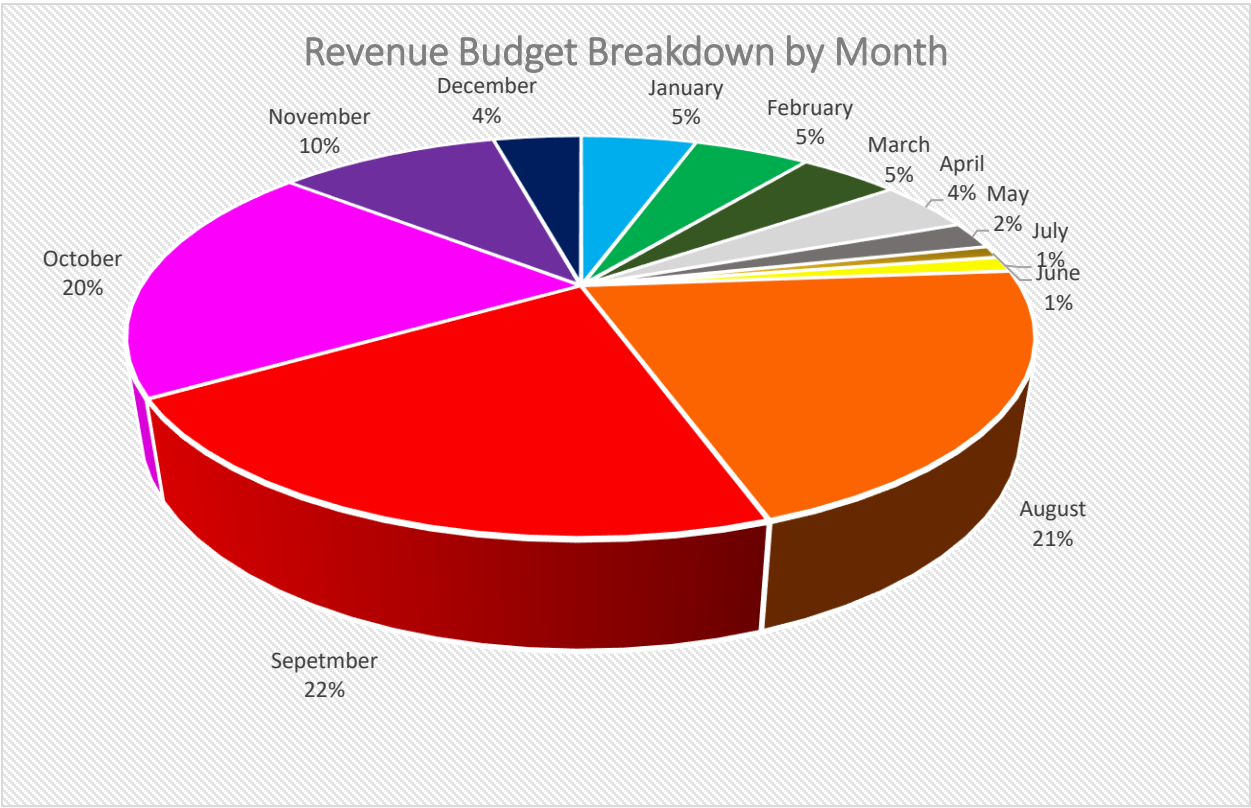
## Annual Revenue

H1				
	A	B	C	D
1	Charlie and the Cracker Factory			
2	Schedule 1: Annual Revenue Budget			
3	For the Year Ending 31 December 2019			
4				
5		Sales	Units	Total
6		Price	Sold	Revenues
7				
8	Peanut Butter Snacks	\$ 6.50	900,000	\$ 5,850,000
9	Cheese Snacks	\$ 5.50	100,000	\$ 550,000
10	Total Annual Revenue			<u>\$ 6,400,000</u>
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InfoAnnualRevRevenueRevenue ChartAnnualProdProductUn

# Revenue

L30																
1	Charlie and the Cracker Factory															
2	Revenue Budget Breakdown by Month															
3	For the Year Ending 31 December 2019															
4																
15	Percentage	0.09	0.09	0.07	0.07	0.03	0.01	0.01	0.18	0.20	0.17	0.05	0.03	1.000		
16																
17	Units to be sold	9,000	9,000	7,000	7,000	3,000	1,000	1,000	18,000	20,000	17,000	5,000	3,000	100,000		
18																
19	Cheese Snacks Revenue	\$ 49,500	\$ 49,500	\$ 38,500	\$ 38,500	\$ 16,500	\$ 5,500	\$ 5,500	\$ 99,000	\$ 110,000	\$ 93,500	\$ 27,500	\$ 16,500	\$ 550,000		
20																
21	Totals	January	February	March	April	May	June	July	August	September	October	November	December	Total		
22																
23	Percentage	0.105	0.105	0.09	0.085	0.045	0.02	0.025	0.42	0.43	0.395	0.2	0.08	2		
24																
25	Units to be sold	22,500	22,500	25,000	20,500	16,500	10,000	14,500	234,000	227,000	219,500	140,000	48,000	1,000,000		
26																
27	Total Revenue	\$ 137,250	\$ 137,250	\$ 155,500	\$ 126,250	\$ 104,250	\$ 64,000	\$ 93,250	\$ 1,503,000	\$ 1,455,500	\$ 1,409,750	\$ 905,000	\$ 309,000	6,400,000		
28																
29																
30																
31																
32																



# Annual Production

K16				
	A	B	C	D
1	<b>Charlie and the Cracker Factory</b>			
2	<b>Schedule 2: Annual Production Budget (In Units)</b>			
3	<b>For the Year Ending 31 December 2019</b>			
4				
5		<b>Peanut Butter Snacks</b>		<b>Cheese Snacks</b>
6	Budgeted Units Sales	900,000		100,000
7	Add Target Ending Finished Good Inventory	19,000		38,000
8	Total Requirments	919,000		138,000
9	Deduct Beginning Finsihed Goods Inventory	58,333		38,462
10	Units To Be Produced	860,667		99,538
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Info
AnnualRev
Revenue
Revenue Chart
AnnualProd
ProductUnits2
Prod Units Chart ...

Ready

# Product Units 2

O17

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Charlie and the Cracker Factory													
2	Production Units Budget Breakdown by Month													
3	For the Year Ending 31 December 2019													
4														
5	Peanut Butter Snacks													
6		January	February	March	April	May	June	July	August	September	October	November	December	Total
7	Percentage	0.015	0.020	0.015	0.015	0.010	0.015	0.240	0.230	0.225	0.150	0.015	0.050	1.000
8														
9	Peanut Butter Snacks Production - Units	12,910	17,213	12,910	12,910	8,607	12,910	206,560	197,953	193,650	129,100	12,910	43,033	860,667
10														
11	Cheese Snacks													
12		January	February	March	April	May	June	July	August	September	October	November	December	Total
13	Percentage	0.09	0.07	0.07	0.03	0.01	0.01	0.18	0.20	0.17	0.05	0.03	0.09	1.00
14														
15	Cheese Snacks Production - Units	8,958	6,968	6,968	2,986	995	995	17,917	19,908	16,921	4,977	2,986	8,958	99,538
16														
17														
18														
19														
20														
21														
22														

Info

AnnualRev

Revenue

Revenue Chart

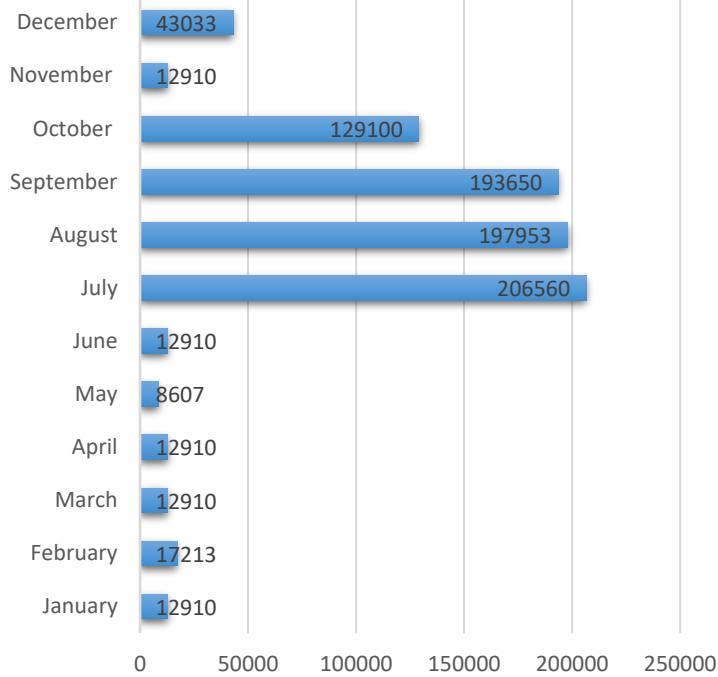
AnnualProd

ProductUnits2

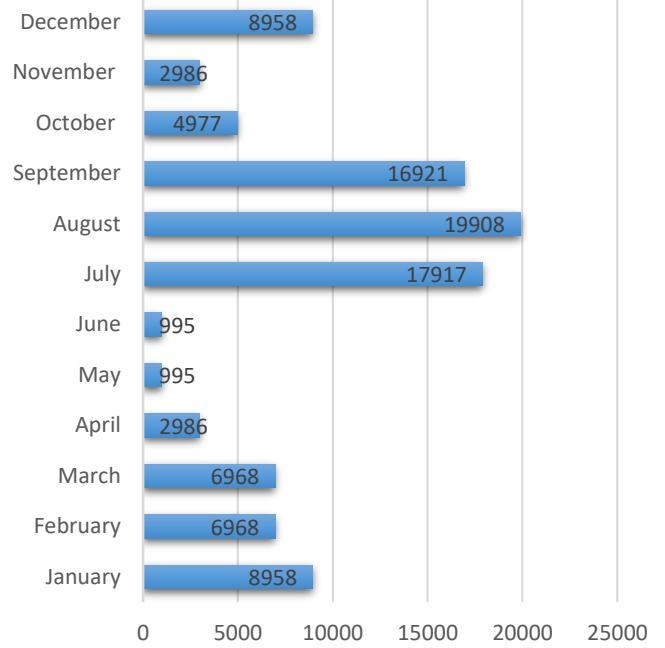
Prod Units Chart ...

Ready

**Peanut Butter Snacks**  
Production Units Budget Breakdown by Month



**Cheese Snacks**  
Production Units Budget Breakdown by Month



## Annual Direct Materials Usage

K20

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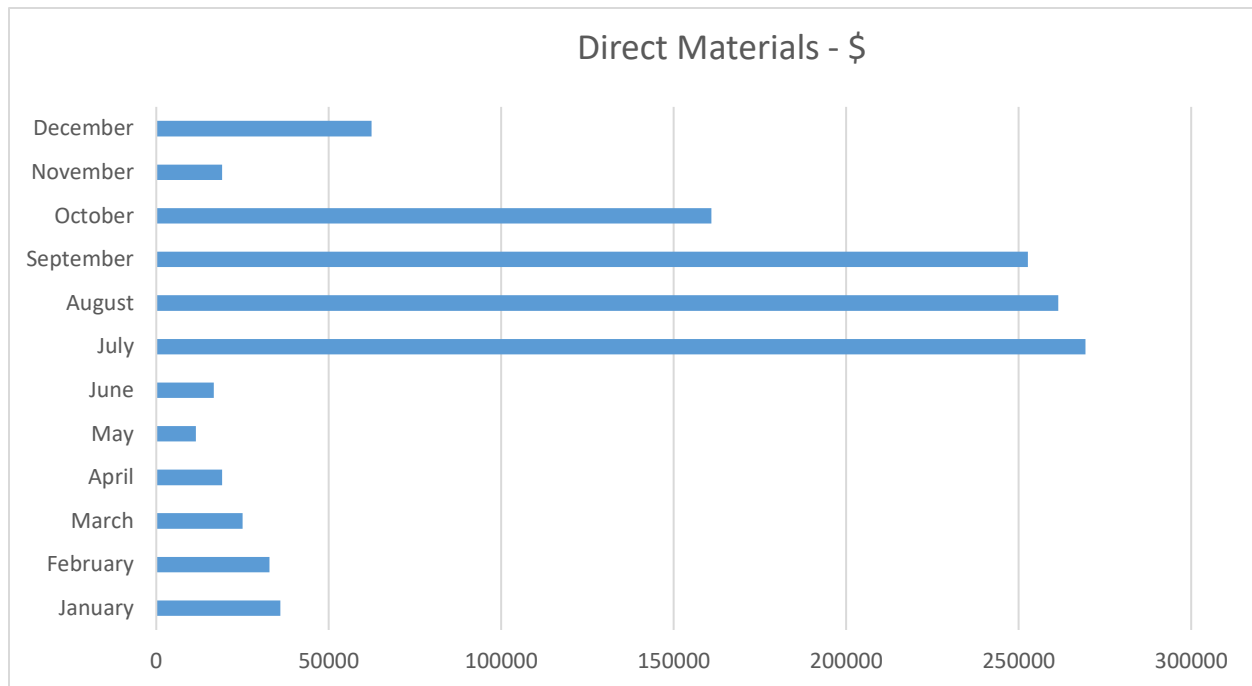
## Direct Materials Usage

	A	B	C	D	E	F	G	H
1	<b>Charlie and the Cracker Factory</b>							
2	<b>Direct Materials Usage Budget Breakdown by Month</b>							
3	<b>For the Year Ending 31 December 2019</b>							
4								
5	<b>Peanut Butter Snacks</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>
6	<b>Physical Units:</b>							
7	Crackers	154,920	206,560	154,920	154,920	103,280	154,920	2,478,721
8	Peanut Butter (in teaspoons)	77,460	103,280	77,460	77,460	51,640	77,460	1,239,360
9								
10	<b>Cost of DM used</b>							
11	<b>From Beginning Inventory:</b>							
12	Crackers	\$ 10,844	\$6,656	\$0	\$0	\$0	\$0	\$0
13	Peanut Butter	\$ 9,375	\$0	\$0	\$0	\$0	\$0	\$0
14								
15	<b>To be Used from Purchases</b>							
16	Crackers	\$0	\$5,574	\$7,746	\$7,746	\$5,164	\$7,746	\$123,936
17	Peanut Butter	\$ 1,496	\$10,328	\$7,746	\$7,746	\$5,164	\$7,746	\$123,936
18								
19	<b>Totals</b>	<b>\$21,715</b>	<b>\$22,558</b>	<b>\$15,492</b>	<b>\$15,492</b>	<b>\$10,328</b>	<b>\$15,492</b>	<b>\$247,872</b>
20								

Charlie and the Cracker Factory Direct Materials Usage Budget Breakdown by Month For the Year Ending 31 December 2019						
	August	September	October	November	December	Total
Peanut Butter Snacks	2,375,441	2,323,801	1,549,201	154,920	516,400	10,328,004
Physical Units:						
Crackers	1,187,720	1,161,900	774,600	77,460	258,200	5,164,002
Peanut Butter (in teaspoons)						
Cost of DM used						
From Beginning Inventory:						
Crackers	\$0	\$0	\$0	\$0	\$0	\$ 17,500
Peanut Butter	\$0	\$0	\$0	\$0	\$0	\$ 9,375
To be Used from Purchases						
Crackers	\$118,772	\$116,190	\$77,460	\$7,746	\$25,820	\$ 503,900
Peanut Butter	\$118,772	\$116,190	\$77,460	\$7,746	\$25,820	\$ 510,150
Totals	\$237,544	\$232,380	\$154,920	\$15,492	\$51,640	\$ 1,040,925



Charlie and the Cracker Factory						
Direct Materials Usage Budget Breakdown by Month						
For the Year Ending 31 December 2019						
	August	September	October	November	December	Total
<b>Totals</b>						
<b>Physical Units:</b>						
Crackers	2,614,332	2,526,858	1,608,923	190,754	623,901	11,522,460
Peanut Butter (in teaspoons)	1,187,720	1,161,900	774,600	77,460	258,200	5,164,002
Cheese	59,723	50,764	14,931	8,958	26,875	298,614
<b>Cost of DM used</b>						
<b>From Beginning Inventory:</b>						
Crackers	\$0	\$0	\$0	\$0	\$0	\$ 35,000
Peanut Butter	\$0	\$0	\$0	\$0	\$0	\$ 9,375
Cheese	\$0	\$0	\$0	\$0	\$0	\$ 7,813
<b>To be Used from Purchases</b>						
Crackers	\$130,717	\$126,343	\$80,446	\$9,538	\$31,195	\$551,123
Peanut Butter	\$ 118,772	\$ 116,190	\$ 77,460	\$ 7,746	\$ 25,820	\$ 510,150
Cheese	11,945	10,153	2,986	1,792	5,375	53,473
<b>Totals</b>	\$ 261,433	\$ 252,686	\$ 160,892	\$ 19,075	\$ 62,390	\$ 1,166,934



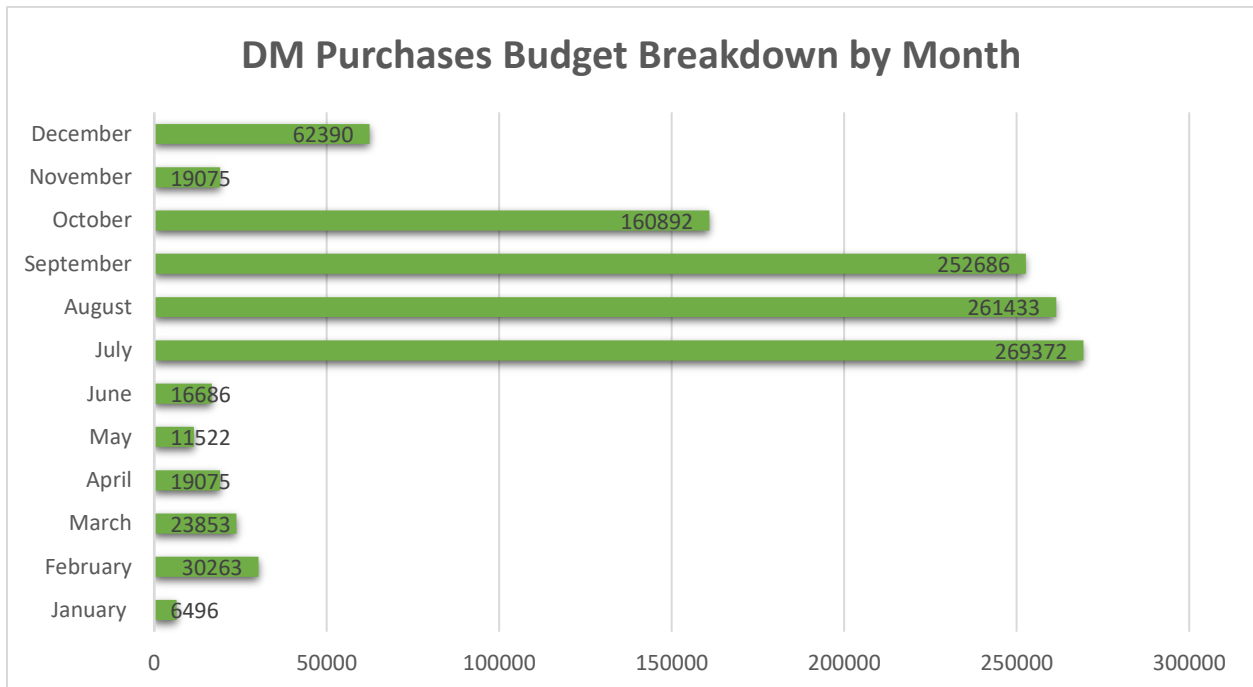
## Annual Purchases

D11	=D9-D10				
	A	B	C	D	E
1	<b>Charlie and the Cracker Factory</b>				
2	<b>Schedule 3B: Annual Direct Materials Purchases Budget</b>				
3					
4					
5		<b>Crackers</b>	<b>Peanut Butter</b>	<b>Cheese</b>	<b>Total</b>
6	<b>Physical Units Budget</b>				
7	Production Usage	11,522,460	5,164,002	298,614	
8	Add Target Ending Inventory	250,000	35,000	15,000	
9	<b>Total Requirements</b>	11,772,460	5,199,002	313,614	
10	Deduct Beginning Inventory	500,000	62,500	31,250	
11	<b>Purchases</b>	11,272,460	5,136,502	282,364	
12					
13	<b>Cost Budget</b>				
14	Crackers	\$563,623			
15	Peanut Butter		\$513,650		
16	Cheese			\$56,473	
17					
18	<b>Purchases</b>	\$563,623	\$513,650	\$56,473	\$1,133,746
19					
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22					

Ready

# Direct Materials Purchases

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Charlie and the Cracker Factory													
2	Direct Materials Purchase Budget Breakdown by Month													
3	For the Year Ending 31 December 2019													
4														
5		January	February	March	April	May	June	July	August	September	October	November	December	Total
6	Physical Units:													
7	Crackers	0	252,593	238,532	190,754	115,225	166,865	2,693,723	2,614,332	2,526,858	1,608,923	190,754	673,901	11,272,460
8	Peanut Butter	64,960	103,280	77,460	77,460	51,640	77,460	1,239,360	1,187,720	1,161,900	774,600	77,460	243,200	5,136,502
9	Cheese	0	36,528	20,903	8,958	2,986	2,986	53,751	59,723	50,764	14,931	8,958	21,875	282,364
10														
11	Costs:													
12	Crackers	\$0	\$12,630	\$11,927	\$9,538	\$5,761	\$8,343	\$134,686	\$130,717	\$126,343	\$80,446	\$9,538	\$33,695	\$563,623
13	Peanut Butter	\$6,496	\$10,328	\$7,746	\$7,746	\$5,164	\$7,746	\$123,936	\$118,772	\$116,190	\$77,460	\$7,746	\$24,320	\$513,650
14	Cheese	\$0	\$7,306	\$4,181	\$1,792	\$597	\$597	\$10,750	\$11,945	\$10,153	\$2,986	\$1,792	\$4,375	\$56,473
15														
16	Total Cost	\$6,496	\$30,263	\$23,853	\$19,075	\$11,522	\$16,686	\$269,372	\$261,433	\$252,686	\$160,892	\$19,075	\$62,390	\$1,133,746
17														
18														
19														
20														
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22														



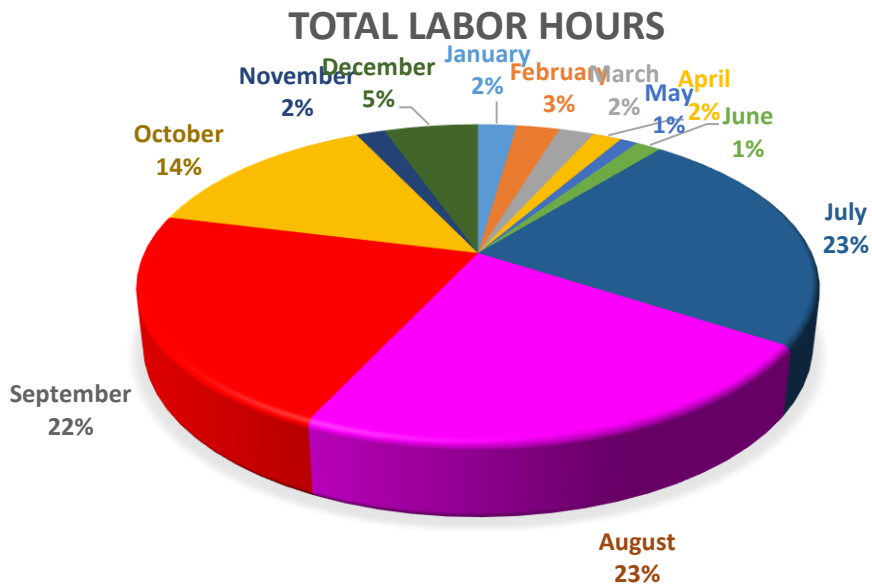
## Annual Labor

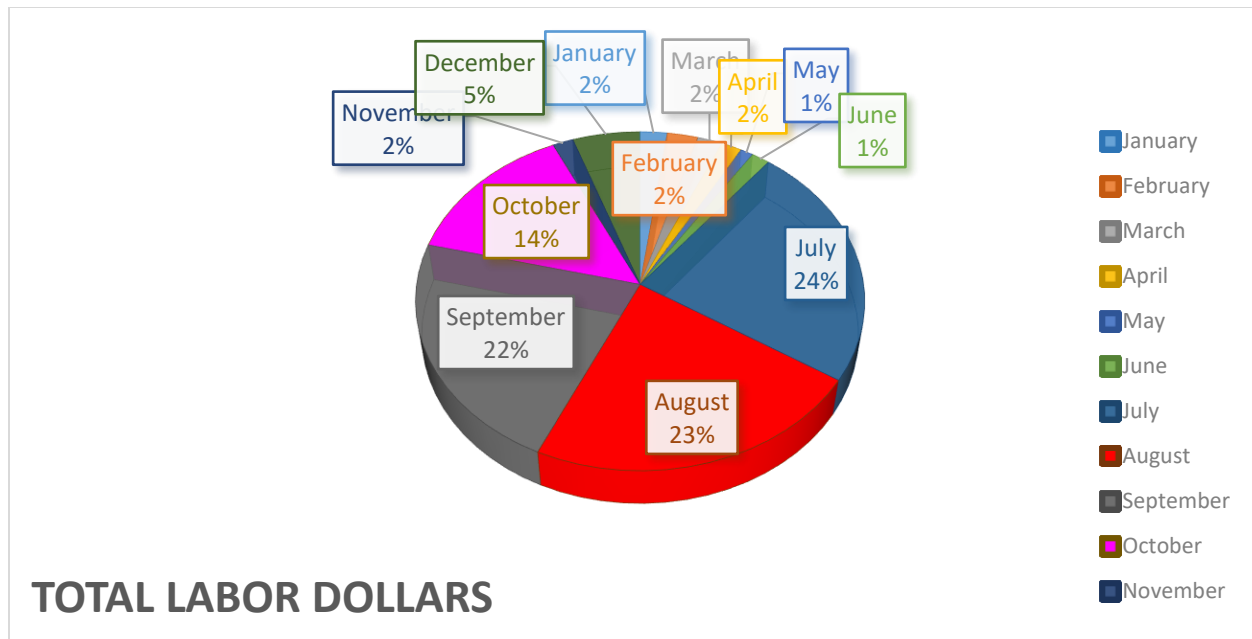
	A	B	C	D	E	F
1	Charlie and the Cracker Factory					
2	Schedule 4: Annual Direct Manufacturing Labor Budget					
3	For the Year Ending 31 December 2019					
4						
5		Peanut Butter Snacks	Total	Cheese Snacks	Total	Total
6	Labor Hours Budget					
7	Mixing Labor Hours	258,200				258,200
8	Melting Labor Hours			24,885		24,885
9	Packaging Labor Hours	129,100		14,931		144,031
10	Total Hours		387,300		39,815	427,115
11						
12	Labor Cost Budget					
13	Mixing Labor Cost	\$2,840,201				\$2,840,201
14	Melting Labor Hours			\$236,403		236,403
15	Packaging Labor Hours	1,161,900		134,376		1,296,277
16	Total Cost		\$4,002,102		\$370,779	\$4,372,881
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18						
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## Labor

[illegible]

J29														
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Charlie and the Cracker Factory													
2	Direct Manufacturing Labor Budget Breakdown by Month													
3	For the Year Ending 31 December 2019													
4														
15	Total Labor Hours	9,393	10,533	8,597	7,004	4,271	6,208	100,119	97,042	93,911	60,086	7,004	22,948	427,115
16														
17	Cost:	January	February	March	April	May	June	July	August	September	October	November	December	Total
18	Mixing	\$ 42,603	\$ 56,804	\$ 42,603	\$ 42,603	\$ 28,402	\$ 42,603	\$ 681,648	\$ 653,246	\$ 639,045	\$ 426,030	\$ 42,603	\$ 142,010	\$ 2,840,201
19	Packaging	\$ 17,429	\$ 23,238	\$ 17,429	\$ 17,429	\$ 11,619	\$ 17,429	\$ 278,856	\$ 267,237	\$ 261,428	\$ 174,285	\$ 17,429	\$ 58,095	\$ 1,161,900
20	Total cost for peanut butter snack	\$ 60,032	\$ 80,042	\$ 60,032	\$ 60,032	\$ 40,021	\$ 60,032	\$ 960,504	\$ 920,483	\$ 900,473	\$ 600,315	\$ 60,032	\$ 200,105	\$ 4,002,102
21														
22	Melting	\$ 21,276	\$ 16,548	\$ 16,548	\$ 7,092	\$ 2,364	\$ 2,364	\$ 42,552	\$ 47,281	\$ 40,188	\$ 11,820	\$ 7,092	\$ 21,276	\$ 236,403
23	Packaging	\$ 12,094	\$ 9,406	\$ 9,406	\$ 4,031	\$ 1,344	\$ 1,344	\$ 24,188	\$ 26,875	\$ 22,844	\$ 6,719	\$ 4,031	\$ 12,094	\$ 134,376
24	Total cost for cheese snacks	\$ 33,370	\$ 25,955	\$ 25,955	\$ 11,123	\$ 3,708	\$ 3,708	\$ 66,740	\$ 74,156	\$ 63,032	\$ 18,539	\$ 11,123	\$ 33,370	\$ 370,779
25														
26	Total	\$ 93,402	\$ 105,997	\$ 85,986	\$ 71,155	\$ 43,729	\$ 63,739	\$ 1,027,245	\$ 994,639	\$ 963,505	\$ 618,854	\$ 71,155	\$ 233,475	\$ 4,372,881
27														





## Annual Manufacturing Overhead

J16							
	A	B	C	D	E	F	G
1	Charlie and the Cracker Factory						
2	Schedule 5: Annual Manufacturing Overhead Budget						
3	For the Year Ending 31 December 2019						
4	Variable Manufacturing Overhead Costs	Totals		Peanut Butter		Cheese	
5	Supplies						
6	Indirect Manufacturing Labor	\$5,000		\$4,534		\$466	
7	Power and Energy	4,000		3,627		373	
8	Maintenance	6,000		5,441		559	
9	Miscellaneous	3,000		2,720		280	
10	Total Variable Manufacturing Overhead	2,000		1,814		186	
11			\$20,000		\$18,136		\$1,864
12	Fixed Manufacturing Overhead Costs:						
13	Depreciation						
14	Property Taxes	\$2,000		\$1,814		\$186	
15	Property Insurance	4,000		3,627		373	
16	Plant Supervision	3,000		2,720		280	
17	Miscellaneous	5,000		4,534		466	
18	Total Fixed Manufacturing Overhead	1,000		907		93	
19			\$15,000		\$13,602		\$1,398
20	Total Manufacturing Overhead Costs						
21			\$35,000		\$31,737		\$3,263
22							

Ready

## Manufacturing Overhead

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Charlie and the Cracker Factory													
2	Manufacturing Overhead Budget Breakdown by Month													
3	For the Year Ending 31 December 2019													
4		January	February	March	April	May	June	July	August	September	October	November	December	Total
5	Variable MOH Costs:													
6	Indirect Supplies	\$68	\$91	\$68	\$68	\$45	\$68	\$1,088	\$1,043	\$1,020	\$680	\$68	\$227	\$4,534
7	Indirect Mfg Labor	\$54	\$73	\$54	\$54	\$36	\$54	\$871	\$834	\$816	\$544	\$54	\$181	\$3,627
8	Power and Energy	\$82	\$109	\$82	\$82	\$54	\$82	\$1,306	\$1,251	\$1,224	\$816	\$82	\$272	\$5,441
9	Mfg. Maintenance	\$41	\$54	\$41	\$41	\$27	\$41	\$653	\$626	\$612	\$408	\$41	\$136	\$2,720
10	Miscellaneous	\$27	\$36	\$27	\$27	\$18	\$27	\$435	\$417	\$408	\$272	\$27	\$91	\$1,814
11	Total Variable MOH	\$272	\$363	\$272	\$272	\$181	\$272	\$4,353	\$4,171	\$4,081	\$2,720	\$272	\$907	\$18,136
12	Fixed MOH Costs:													
13	Depreciation	\$27	\$36	\$27	\$27	\$18	\$27	\$435	\$417	\$408	\$272	\$27	\$91	\$1,814
14	Property Taxes	\$54	\$73	\$54	\$54	\$36	\$54	\$871	\$834	\$816	\$544	\$54	\$181	\$3,627
15	Property Insurance	\$41	\$54	\$41	\$41	\$27	\$41	\$653	\$626	\$612	\$408	\$41	\$136	\$2,720
16	Plant Supervision	\$68	\$91	\$68	\$68	\$45	\$68	\$1,088	\$1,043	\$1,020	\$680	\$68	\$227	\$4,534
17	Miscellaneous	\$14	\$18	\$14	\$14	\$9	\$14	\$218	\$209	\$204	\$136	\$14	\$45	\$907
18	Total Fixed MOH	\$204	\$272	\$204	\$204	\$136	\$204	\$3,264	\$3,128	\$3,060	\$2,040	\$204	\$680	\$13,602
19	Total Peanut Butter MOH Costs	\$476	\$635	\$476	\$476	\$317	\$476	\$7,617	\$7,300	\$7,141	\$4,761	\$476	\$1,587	\$31,737

[illegible]

B24														
A														
1 Charlie and the Cracker Factory														
2 Manufacturing Overhead Budget Breakdown by Month														
3 For the Year Ending 31 December 2019														
44														
45 Totals														
46 Variable MOH Costs:														
47 Indirect Supplies														
48 Indirect Mfg Labor														
49 Power and Energy														
50 Mfg. Maintenance														
51 Miscellaneous														
52 Total Variable MOH														
53														
54 Fixed MOH Costs:														
55 Depreciation														
56 Property Taxes														
57 Property Insurance														
58 Plant Supervision														
59 Miscellaneous														
60 Total Fixed MOH														
61														
62 Total MOH Costs														
Ready														

	B	C	D	E	F	G	H	I	J	K	L	M	N
	January	February	March	April	May	June	July	August	September	October	November	December	Total
						</							

## Unit Cost

	A	B	C	D	E	F	G	H	I
1	<b>Charlie and the Cracker Factory</b>								
2	<b>Schedule 6A: Unit Costs of Edning Inventory of Finished Goods</b>								
3	<b>For the Year Ending 31 December 2019</b>								
4		Peanut Butter Snacks			Cheese Snacks				
5		Cost per Unit of	Input	Cost per Unit of	Total	Cost per Unit of	Input	Cost per	Total
6		Input		of Output		Input		Unit	
7								of Output	
8	Direct Materials:								
9	Crackers	\$0.05	12	\$0.60		\$0.05	12	\$0.60	
10	Peanut Butter (teaspoons)	\$0.10	6	\$0.60					
11	Cheese (ounces)					\$0.20	3	\$0.60	
12	Total Direct Materials				\$1.20				\$1.20
13	Direct Manufacturing Labor:								
14	Mixing Labor	\$11.00	0.3	\$3.30					
15	Melting Labor					\$9.50	0.25	\$2.38	
16	Packaging Labor	\$9.00	0.15	\$1.35		\$9.00	0.15	\$1.35	
17	Total Direct Mfg Labor				\$4.65				\$3.73
18									
19	Manufacturing Overhead	\$0.08	0.45	\$0.04	\$0.04	\$0.08	0.4	\$0.03	\$0.03
20									
21	Total Cost Per Unit				\$5.89				\$4.96

## Annual Ending Inventory

	A	B	C	D	E
1	<b>Charlie and the Cracker Factory</b>				
2	<b>Schedule 6B: Ending Inventories Budget</b>				
3	<b>For the Year Ending 31 December 2019</b>				
4					
5		<b>Cost Per</b>	<b>Units</b>		<b>Total</b>
6		<b>Unit</b>			
7	<b>Direct Materials:</b>				
8	<b>Crackers</b>	\$0.05	250,000	\$12,500.00	
9	<b>Peanut Butter (teaspoons)</b>	\$0.10	35000	\$3,500.00	
10	<b>Cheese (ounces)</b>	\$0.20	15,000	\$3,000.00	\$19,000.00
11					
12	<b>Finished Goods:</b>				
13	<b>Peanut Butter Snacks</b>	\$5.89	19,000	\$111,850.63	
14	<b>Cheese Snacks</b>	\$4.96	38,000	\$188,395.57	\$300,246.20
15					
16	<b>Total Ending Inventories</b>				<b>\$319,246.20</b>
17					
18					
19					
20					
21					
22					

◀ ▶ ...
Labor Hours Chart
Labor \$ Chart
AnnualMOH
MfgOH
UnitCost
**AnnualEndInv**

# Inventory

[illegible]

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>Charlie and the Cracker Factory</b>														
2	<b>Inventories Budget Breakdown by Month - Units</b>														
3	<b>For the Year Ending 31 December 2019</b>														
4															
20	Beginning	31,250	4,375	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000		
21	Add Purchases	0	36,528	20,903	8,958	2,986	2,986	53,751	59,723	50,764	14,931	8,958	21,875	282,364	
22	Deduct Usage	26,875	20,903	20,903	8,958	2,986	2,986	53,751	59,723	50,764	14,931	8,958	26,875	298,614	
23	Balance	4,375	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	15,000		
24															
25	<b>Finished Goods:</b>														
26	<b>Peanut Butter Snacks:</b>														
27	Beginning														
28	Add Completions	58,333	57,743	61,456	56,366	55,776	50,883	54,793	247,853	229,807	216,457	143,057	20,967		
29	Deduct Units Sold	12,910	17,213	12,910	12,910	8,607	12,910	206,560	197,953	193,650	129,100	12,910	43,033	860,667	
30	Balance	13,500	13,500	18,000	13,500	13,500	9,000	13,500	216,000	207,000	202,500	135,000	45,000	900,000	
31		57,743	61,456	56,366	55,776	50,883	54,793	247,853	229,807	216,457	143,057	20,967	19,000		
32	<b>Cheese Snacks:</b>														
33	Beginning														
34	Add Completions	38,462	38,420	36,388	36,356	32,342	30,337	30,333	47,249	49,157	46,079	34,055	32,042		
35	Deduct Units Sold	8,958	6,968	6,968	2,986	995	995	17,917	19,908	16,921	4,977	2,986	8,958	99,538	
36	Balance	9,000	9,000	7,000	7,000	3,000	1,000	1,000	18,000	20,000	17,000	5,000	3,000	100,000	
37		38,420	36,388	36,356	32,342	30,337	30,333	47,249	49,157	46,079	34,055	32,042	38,000		

# Annual Cost of Goods Sold

G24				
	A	B	C	D
1	<b>Charlie and the Cracker Factory</b>			
2	<b>Schedule 7: Annual Cost of Goods Sold Budget</b>			
3	<b>For the Year Ending 31 December 2019</b>			
4				
5	Peanut Butter Snacks			
6	Beginning Finished Goods Inventory			
7	January 1, 2019			\$ 349,998
8	Direct Materials Used	\$1,040,925		
9	Direct Mfg Labor	\$4,002,102		
10	Mfg Overhead	\$ 31,737		
11	Cost of Goods Manufactured			\$5,074,764
12	Costs of Goods Available for Sale			\$ 5,424,762
13	Deduct Ending Finished Goods Inventory			
14	December 31, 2019			\$111,851
15	Cost of Goods Sold			<u>\$ 5,312,912</u>
16				

16				
17	Cheese Snacks			
18	Beginning Finished Goods Inventory			
19	January 1, 2019			\$192,310
20	Direct Materials Used	\$126,008		
21	Direct Mfg Labor	\$370,779		
22	Mfg Overhead	\$ 3,263		
23	Cost of Goods Manufactured			\$500,050
24	Costs of Goods Available for Sale			\$692,360
25	Deduct Ending Finished Goods Inventory			
26	December 31, 2019			\$188,396
27	Cost of Goods Sold			<u>\$503,964</u>
28				

G24				
	A	B	C	D
25	Deduct Ending Finished Goods Inventory			
26	December 31, 2019			\$188,396
27	Cost of Goods Sold			<u>\$503,964</u>
28				
29	Total			
30	Beginning Finished Goods Inventory			
31	January 1, 2019			\$ 542,308
32	Direct Materials Used	\$1,166,934		
33	Direct Mfg Labor	\$4,372,881		
34	Mfg Overhead	\$ 35,000		
35	Cost of Goods Manufactured			\$5,574,814
36	Costs of Goods Available for Sale			\$ 6,117,122
37	Deduct Ending Finished Goods Inventory			
38	December 31, 2019			\$300,246
39	Cost of Goods Sold			<u>\$ 5,816,876</u>
40				

## Cost of Goods Sold

	A	B	C	D	E	F	G	H	I	J	K
1	<b>Charlie and the Cracker Factory</b>										
2	<b>Cost of Goods Sold Budget Breakdown by Month</b>										
3	<b>For the Year Ending 31 December 2019</b>										
4											
5	<b>Peanut Butter Snacks</b>										
6		<b>January</b>		<b>February</b>		<b>March</b>		<b>April</b>		<b>May</b>	
7	<b>Beginning FG Inventory</b>		\$349,998		\$344,998		\$343,050		\$331,822		\$328,348
8	<b>Direct Materials Used</b>	\$21,715		\$22,558		\$15,492		\$15,492		\$10,328	
9	<b>Direct Mfg Labor</b>	\$60,032		\$80,042		\$60,032		\$60,032		\$40,021	
10	<b>Mfg Overhead</b>	\$476		\$635		\$476		\$476		\$317	
11	<b>Cost of Goods Manufactured</b>		\$82,223		\$103,234		\$76,000		\$76,000		\$50,666
12	<b>Cost of Goods Available for Sale</b>		\$432,221		\$448,232		\$419,050		\$407,821		\$379,015
13	<b>Ending FG Inventory</b>		\$344,998		\$ 343,050		\$331,822		\$328,348		\$299,542
14	<b>Cost of Goods Sold</b>		\$87,223		\$105,182		\$87,228		\$79,473		\$79,473

	A	L	M	N	O	P	Q	R	S	T	U
1	Charlie and the Cracker Factory										
2	Cost of Goods Sold Budget Breakdown by Month										
3	For the Year Ending 31 December 2019										
4											
5	Peanut Butter Snacks										
6		June	July	August	September	October					
7	Beginning FG Inventory	\$299,542	\$322,560	\$1,459,080	\$1,352,842	\$1,274,253					
8	Direct Materials Used	\$15,492	\$247,872	\$237,544	\$232,380	\$154,920					
9	Direct Mfg Labor	60032	\$ 960,504	920483	900473	600315					
10	Mfg Overhead	\$476	\$7,617	\$7,300	\$7,141	\$4,761					
11	Cost of Goods Manufactured	\$76,000	\$1,215,993	\$1,165,327	\$1,139,994	\$759,996					
12	Cost of Goods Available for Sale	\$375,542	\$1,538,553	\$2,624,407	\$2,492,836	\$2,034,249					
13	Ending FG Inventory	\$322,560	\$1,459,080	\$1,352,842	\$1,274,253	\$842,157					
14	Cost of Goods Sold	\$52,982	\$79,473	\$1,271,565	\$1,218,583	\$1,192,092					

[illegible]

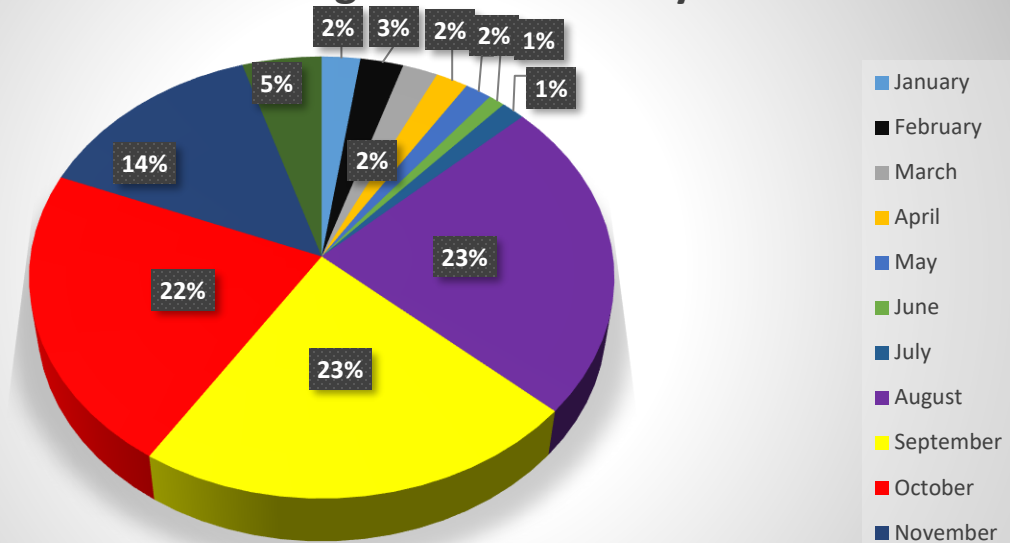
[illegible]

V	W	X	Y	Z	AA
<b>November</b>		<b>December</b>		<b>Total</b>	
	\$ 168,839		\$ 158,855	\$ 192,310	
\$3,583		\$10,750		\$ 126,008	
\$ 11,123		\$ 33,370		\$ 370,779	
\$ 98		\$ 294		\$ 3,263	
	\$14,805		\$44,414	\$ 500,050	
	\$183,644		\$203,269	\$ 692,360	
	\$ 158,855		\$ 188,396	\$ 188,396	
	\$24,789		\$14,873	\$ 503,964	
<b>November</b>		<b>December</b>		<b>Total</b>	
	\$1,010,996		\$282,283	\$ 542,308	
\$19,075		\$62,390		\$ 1,166,934	
\$71,155		\$233,475		\$ 4,372,881	
\$574		\$1,881		\$ 35,000	
	\$90,804		\$297,746	\$5,574,814	

[illegible]

V	W	X	Y	Z
<b>November</b>		<b>December</b>		<b>Total</b>
	\$1,010,996		\$282,283	\$ 542,308
\$19,075		\$62,390		\$ 1,166,934
\$71,155		\$233,475		\$ 4,372,881
\$574		\$1,881		\$ 35,000
	\$90,804		\$297,746	\$5,574,814
	\$1,101,800		\$580,029	\$6,117,122
	\$282,283		\$300,246	\$300,246
	\$819,517		\$279,783	\$5,816,876

## COGS Budget Breakdown By Month



## Annual Nonmanufacturing

B9	=Info!\$B\$44*AnnualRev!\$D\$10			
	A	B	C	D
1	Charlie and the Cracker Factory			
2	Schedule 8: Nonmanufacturing Costs Budget			
3	For the Year Ending 31 December 2019			
4				
5		Variable Costs	Fixed Costs	Total Costs
6	Value - Chain Function:			
7				
8	R&D/ Product Design	\$12,800	\$3,200	\$16,000
9	Marketing	22,400	1,200	23,600
10	Distribution	16,000	2,500	18,500
11	Customer Service	9,600	3,000	12,600
12	Administrative	12,800	\$750	13,550
13	Totals	\$73,600	\$10,650	\$84,250
14				

## Nonmanufacturing

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## Annual Income

	A	B	C
1	Charlie and the Cracker Factory		
2	Schedule 9: Budgeted Income Statement		
3	For the Year Ending 31 December 2019		
4			
5	Revenues		\$6,400,000
6	Cost of Good Sold		5,816,876
7	Gross Margin		\$583,124
8	Non-Manufacturing Costs:		
9	R&D/Product Design	\$16,000	
10	Marketing Costs	23,600	
11	Distribution Costs	18,500	
12	Customer Service Costs	12,600	
13	Administrative Costs	13,550	\$84,250
14	Operating Income		\$498,874
15			

## Income

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Charlie and the Cracker Factory													
2	Budgeted Income Statement Breakdown by Month													
3	For the Year Ending 31 December 2019													
4														
5		January	February	March	April	May	June	July	August	September	October	November	December	Total
6	Revenues	\$137,250	\$137,250	\$155,500	\$126,250	\$104,250	\$64,000	\$93,250	\$1,503,000	\$1,455,500	\$1,409,750	\$905,000	\$309,000	\$6,400,000
7	Cost of Goods Sold	135,717	152,073	123,974	114,177	94,346	57,940	84,431	1,360,805	1,317,739	1,276,374	819,517	279,783	\$5,816,876
8	Gross Margin	\$1,533	-\$14,823	\$31,526	\$12,073	\$9,904	\$6,060	\$8,819	\$142,195	\$137,761	\$133,376	\$85,483	\$29,217	\$583,124
9	Non-Manufacturing Costs													
10	R&D, Design	\$ 541	\$ 541	\$ 578	\$ 519	\$ 475	\$ 395	\$ 453	\$ 3,273	\$ 3,178	\$ 3,086	\$ 2,077	\$ 885	\$ 16,000
11	Marketing	580	580	644	542	465	324	426	5,361	5,194	5,034	3,268	1,182	23,600
12	Distribution	551	551	597	524	469	368	441	3,966	3,847	3,733	2,471	981	18,500
13	Customer Service	456	456	483	439	406	346	390	2,505	2,433	2,365	1,608	714	12,600
14	Administrative	337	337	374	315	271	191	249	3,069	2,974	2,882	1,873	681	13,550
15	Total Operating Costs	\$ 2,466	\$ 2,466	\$ 2,676	\$ 2,339	\$ 2,086	\$ 1,624	\$ 1,960	\$ 18,172	\$ 17,626	\$ 17,100	\$ 11,295	\$ 4,441	\$ 84,250
16	Operating Income	-\$933	-\$17,288	\$28,850	\$9,733	\$7,817	\$4,437	\$6,860	\$124,023	\$120,136	\$116,276	\$74,188	\$24,776	\$498,874
17														

### Operating Income by Month

