

Spreadsheet										
	fx									
	A	B	C	D	E					
1										
2	Direct Labor Budget									
3										
4		January	February	March						
5	Estimated bicycles produced	11,000	14,000	12,500						
6	X Direct labor hours per bicycle	<u>3</u>	<u>3</u>	<u>3</u>						
7										
8										
9										
10										
	Sales	Production	Materials	Labor	Factory Overhead	Finished Goods	SG&A	Cash	Income	◀ ▶

Spreadsheet										
	fx									
	A	B	C	D	E					
1										
2	Factory Overhead Budget									
3										
4		January	February	March						
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
	Sales	Production	Materials	Labor	Factory Overhead	Finished Goods	SG&A	Cash	Income	◀ ▶