Spreadsheet X									
			fx						
	A		В		С		D		E
1									
2	Direct Materials Budget								
3									
4			January		February		Mar		
5	Scheduled production		10,0	00	12,000		15,0	00	
6									
7	Raw materials needed:								
8	Motors (1 per unit)								
9									
10									
11									
12	Fan blades needed								
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
Sal	es Production <i>Materials</i>	Labor	Factory O	verhead	Finished Goods	SG&A	Cash	Income	4 •