

Spreadsheet				
		fx		
	A	B	C	D
1				
2	Direct Materials Budget			
3				
4		January	February	March
5	Scheduled production	10,000	12,000	15,000
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				