

To monitor the actuals against the budgeted cost of manufacturing
and selling finished goods taking into account the cost of raw materials involved
(Manufacturing)



ABC Company

Manufacturing Profits - Budget Vs Actuals

Budgeted Consumption

Finished Good	Budget Qty (100 gm containers)	Raw Material 1 (gms)	Raw Material 2 (gms)	Raw Material 3 (gms)	Raw Material 4 (gms)	Mfg Cost	Unit Mfg Rate	Unit Sale Price
Shampoo	1000	100	20	10		4235	4.24	8.00
Talcum Powder	1000	80	15		15	3176	3.18	6.00

Actual Consumption

Finished Good	Consumed Qty (100 ml Cups)	Raw Material 1 (gms)	Raw Material 2 (gms)	Raw Material 3 (gms)	Raw Material 4 (gms)	Mfg Cost	Unit Mfg Rate	Total Sales
Shampoo	1200	120	30	15		5632	4.69	9600
Talcum Powder	1000	98	20		17	4219	4.22	6000

Profitability

Finished Good	Consumed Qty	Sales	Profit	Profit %	Budgeted Unit Cost	Budgeted Unit Profit	Actual Unit Profit	Profit Variance %
Shampoo	1200	9600	3968	70.45%	4.24	3.76	3.31	-12.06%
Talcum Powder	1000	6000	1781	42.21%	3.18	2.82	1.78	-36.84%

