

Example Budgeted Hourly Cost Rates Analysis Prepared By Profectus Printing Industry Business Consultants

<b>Schedule G - Budgeted Hourly Cost Rates</b>													
		Schedule	Fuji flatbed scanner	Mac Workstations (3)	HP 5500 Inkjet Dylux Proof	Platemaker, Processor, Rip	HP Indigo 5500	Heidelberg CD74 4C	Heidelberg CD102 6C	Polar Cutter	Stahl Folder	Heidelberg Stitchmaster	
<b>Maximum Production Hours</b>		Sched C - N	2,008	6,024	2,008	2,008	2,008	4,016	4,016	4,016	2,008	2,008	
<b>Direct Manufacturing Costs</b>													
<b>Fixed Costs</b>													
	Depreciation	Sched C - E	\$6,388	\$7,467	\$6,465	\$54,313	\$85,488	\$202,648	\$322,143	\$26,196	\$13,458	\$21,546	
	Occupancy Costs	Sched C - I	\$128	\$3,192	\$399	\$4,389	\$7,126	\$9,495	\$13,166	\$4,740	\$1,293	\$7,852	
<b>Variable Costs</b>													
	Direct Labor	Sched E	\$6,769	\$118,096	\$17,678	\$21,817	\$100,948	\$157,989	\$146,895	\$68,250	\$81,559	\$88,530	
	Repairs and Maintenance	Sched C - F				\$3,600		\$25,000	\$35,000	\$6,500	\$500	\$5,000	
	Direct Supplies	Sched C - G		\$9,000	\$17,000	\$15,300	\$20,400	\$29,000	\$40,000	\$3,000		\$3,089	
<b>Total DM Costs</b>			<b>\$13,285</b>	<b>\$137,754</b>	<b>\$41,542</b>	<b>\$99,418</b>	<b>\$213,962</b>	<b>\$424,133</b>	<b>\$557,204</b>	<b>\$108,686</b>	<b>\$96,810</b>	<b>\$126,017</b>	
<b>Sales &amp; Administration (OH) Costs</b>			Sched C - P	\$9,258	\$27,932	\$33,908	\$110,262	\$160,577	\$378,154	\$582,994	\$57,454	\$21,669	\$53,264
<b>Total All Inclusive Costs</b>			<b>\$22,543</b>	<b>\$165,687</b>	<b>\$75,449</b>	<b>\$209,680</b>	<b>\$374,539</b>	<b>\$802,287</b>	<b>\$1,140,198</b>	<b>\$166,139</b>	<b>\$118,479</b>	<b>\$179,281</b>	
<b>Direct Manufacturing Cost Budgeted Hourly Cost Rates</b>													
90%	Productivity		\$7.35	\$25.41	\$22.99	\$55.01	\$118.39	\$117.35	\$154.16	\$30.07	\$53.57	\$69.73	
85%	Productivity		\$7.78	\$26.90	\$24.34	\$58.25	\$125.36	\$124.25	\$163.23	\$31.84	\$56.72	\$73.83	
80%	Productivity		\$8.27	\$28.58	\$25.86	\$61.89	\$133.19	\$132.01	\$173.43	\$33.83	\$60.26	\$78.45	
75%	Productivity		\$8.82	\$30.49	\$27.58	\$66.01	\$142.07	\$140.81	\$184.99	\$36.08	\$64.28	\$83.68	
70%	Productivity		\$9.45	\$32.67	\$29.55	\$70.73	\$152.22	\$150.87	\$198.21	\$38.66	\$68.87	\$89.65	
65%	Productivity		\$10.18	\$35.18	\$31.83	\$76.17	\$163.93	\$162.48	\$213.46	\$41.64	\$74.17	\$96.55	
60%	Productivity		\$11.03	\$38.11	\$34.48	\$82.52	\$177.59	\$176.02	\$231.24	\$45.11	\$80.35	\$104.60	
<b>All Inclusive Costs Budgeted Hourly Cost Rates</b>													
90%	Productivity		\$12.47	\$30.56	\$41.75	\$116.02	\$207.25	\$221.97	\$315.46	\$45.97	\$65.56	\$99.20	
85%	Productivity		\$13.21	\$32.36	\$44.20	\$122.85	\$219.44	\$235.03	\$334.02	\$48.67	\$69.42	\$105.04	
80%	Productivity		\$14.03	\$34.38	\$46.97	\$130.53	\$233.15	\$249.72	\$354.89	\$51.71	\$73.75	\$111.60	
75%	Productivity		\$14.97	\$36.67	\$50.10	\$139.23	\$248.70	\$266.36	\$378.55	\$55.16	\$78.67	\$119.04	
70%	Productivity		\$16.04	\$39.29	\$53.68	\$149.17	\$266.46	\$285.39	\$405.59	\$59.10	\$84.29	\$127.55	
65%	Productivity		\$17.27	\$42.31	\$57.81	\$160.65	\$286.96	\$307.34	\$436.79	\$63.65	\$90.77	\$137.36	
60%	Productivity		\$18.71	\$45.84	\$62.62	\$174.04	\$310.87	\$332.95	\$473.19	\$68.95	\$98.34	\$148.81	