

OB Model's Data Detail

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Assumptions

3" X 4" X 1" Box (Both custom and regular)		
18" x 16" x 12" Case size		
240 boxes to a case		
Total cases shipped 68750		
Average Cost Per Case \$43.63		

Sales Data

Description	Units (M)	\$ Amount	Ave Sell Price
Standard			
Tong	7192	56097	7.80
Snap	1345	8838	6.57
Clip	1988	14015	7.05
Total Standard	10525	78950	7.50
Custom			
Engraved	2818	23353	8.29
Embossed	652	6324	9.70
Decorated	2505	26673	10.65
Total Custom	5975	56350	9.43
Total	16,500	135300	8.20

Sales by Demand Area/Region (units)

Areas and Regions	Tong	Snap	Clip	Engraved	Embossed	Decorated	Total
Domestic Wholesale							
East Region	1295	310	78	103	11	11	1808
Midwest Region	2331	213	154	101	5	24	2828
West Region	1554	365	791	95	7	6	2818
Far East							
Beijing	127	70		772	105	633	1707
Tokyo	85	71		493	106	423	1178
Europe							
Rome	369	76	397	306	52	319	1519
London	63	55	460	225	76	138	1017
Domestic Specialty							
East Region				265	75	214	554
Midwest Region				220	74	354	648
West Region				104		175	279
Fulfillment							
Los Angeles	601	81	52				734
Dallas	678	84	56				818
Middle East							
Dubai	89	20		134	142	208	593
Total	7192	1345	1988	2818	653	2505	16501

Sales by Demand Area/Region (\$)

Areas and Regions	Tong	Snap	Clip	Engraved	Embossed	Decorated	Total
Domestic Wholesale							
East Region	9972	1983	685	813	101	119	13673
Midwest Region	17949	1365	893	799	43	259	21308
West Region	11966	2335	5378	750	65	65	20559
Far East							
Beijing	1105	508		6235	1055	7279	16182
Tokyo	739	507		4012	1055	4865	11178
Europe							
Rome	3284	524	2938	2723	512	3667	13648
London	561	380	3404	2003	733	1587	8668
Domestic Specialty							
East Region				2146	705	1901	4752
Midwest Region				1781	681	3143	5605
West Region				843	0	1554	2397
Fulfillment							0
Los Angeles	4568	535	363				5466
Dallas	5152	554	393				6099
Middle East							
Dubai	792	148		1246	1363	2268	5817
Total	56088	8839	14054	23351	6313	26707	135352

Average Selling Price

Areas and Regions	Tong	Snap	Clip	Engraved	Embossed	Decorated
Domestic Wholesale						
East Region	7.70	6.40	8.78	7.89	9.18	10.82
Midwest Region	7.70	6.41	5.80	7.91	8.60	10.79
West Region	7.70	6.40	6.80	7.89	9.29	10.83
Far East						
Beijing	8.70	7.26		8.08	10.05	11.50
Tokyo	8.69	7.14		8.14	9.95	11.50
Europe						
Rome	8.90	6.89	7.40	8.90	9.85	11.50
London	8.90	6.91	7.40	8.90	9.64	11.50
Domestic Specialty						
East Region				8.10	9.40	8.88
Midwest Region				8.10	9.20	8.88
West Region				8.11		8.88
Fulfillment						
Los Angeles	7.60	6.60	6.98			
Dallas	7.60	6.60	7.02			
Middle East						
Dubai	8.90	7.40		9.30	9.60	10.90

Cost of Goods Sold

Description	# of Units (M)	Cost	Cost of Goods
Standard			
Tong	7192	4.09	29415
Snap	1345	3.67	4936
Clip	1988	4.52	8986
Total Standard	10525	4.12	43337
Custom			
Engraved	2818	5.38	15161
Embossed	652	5.91	3853
Decorated	2505	6.6	16533
Total Custom	5975	5.95	35547
Cost of Goods Sold	16,500	4.78	78884

Production Data

<u>Description</u>	<u>\$ Amount</u>	<u># Units</u>	<u>BOM</u>	<u>% Fixed</u>	<u>Var Cost/Unit</u>	<u>Capacity</u>	<u>Incremental Fixed Costs</u>
DIRECT MATERIAL							
Direct Material Regular	44,347	18325	1	0	\$2.42	N/A	N/A
Direct Material Slim	2,862	1475	1	0	\$1.94	N/A	N/A
Direct Material Decoration	2,029	2505	1	0	\$0.81	N/A	N/A
Total Direct Material	49,237						
STANDARD							
Units Started		19800	1	0			
Fabrication	2,800	19400	1.02	100	N/A	30,000	\$1 million/10 million buckles
Buffing	2,900	18400	1.05	25	\$0.12	19,000	\$250,000/2 million buckles
Plating	3,500	17000	1.08	25	\$0.15	25,000	\$950,000/10 million buckles
Assemble	3,500	16750	1.01	10	\$0.20	30,000	\$300,000/10 million buckles
Coat Process	200	1988	1	25	\$0.08	2,000	\$50,000/2 million buckles
Total Standard	12,900						

CUSTOMIZATION							
Engraved	2,113	2818	1	80	\$0.15	3,000	\$250,000/1 million buckles
Embossed	528	652	1	75	\$0.20	1,500	\$500,000/1 million buckles
Decorated	2,528	2505	1	20	\$0.81	2,750	\$ 50,000/1 million buckles
Total Customization	5,169						
BOX Belt Buckles							
Standard	956	9180	1	15	\$0.09	9,500	\$100,000/1 million buckles
Special	151	1345	1	15	\$0.09	1,500	\$100,000/1 million buckles
Custom	603	5975	1	15	\$0.09	6,500	\$100,000/1 million belt buckles
Total Box	1,710	16500					
Total Direct Material	69,016						

Support Production Data

ENGINEERING SUPORT							
Description	Amount	# Units	BOM	% Fixed	Variable Cost/Unit	Capacity	Incremental
Custom Design	\$1,000	5976	1	25%	0.12	6500	1 million/\$100K
Quality control/inspection	1000	16500	1	35%	0.04	17000	1.5 million/\$75K
Material testing	700	16500	1	100%	N/A	18,500	2.5 million/\$75K
Total Engineering Support	\$2,700						
MANUFACTURING SUPPORT							
Facility Maintenance	\$750	16500		100%	N/A	21500	2.5 million/\$75K
Machine Maintenance	755	16500		100%	N/A	21500	2.5 million/\$75K
Custom Machine Main	500	5975		100%	N/A	10,000	2.5 million/\$75K
Basic Product Moves	1,200	16500		60%	0.03	18000	500K/\$45K
Custom Product Moves	600	5975		60%	0.04	6500	250K lighters/45K
Total	\$3,805						
MANUFACTURING ADMAN							
Basic Procurement	\$1,811	16500		100%	N/A	17900	2.75 million/\$300,000
Custom Procurement	500	5975		25%	0.02	6500	1 million/\$100,000
Production Control	500	16500		100%	N/A	17900	2.2 million/\$65,000
Total Manufacturing Adman	\$2,811						
Total Manufacturing Support	\$ 9,316						
Total Direct Material/Manufacturing (above)	\$ 69,016						

Shipping and Warehouse Data

Shipping	\$ 3000
Warehouse	\$ 2000
Total	\$ 5000

Shipping

Region	Units Sold*	Shipping costs*	Per Unit Average
Domestic Wholesale	7454	\$1,080	\$0.14
Far East	2885	\$660	\$0.23
Europe	2535	\$570	\$0.22
Domestic Specialty	1481	\$180	\$0.12
Fulfillment	1552	\$210	\$0.14
Middle East	593	\$300	\$0.51
Total	16500	\$3,000	\$0.18
* In Millions			

Warehouse

Description	\$ Amount	# Units	% Fixed	Var Cost/Unit	Capacity	Incremental Fixed Costs
Pull Order Activity	\$1,250	16.5 million	0	7.5 cents		N/A
Pack Order Activity	\$500	16.5 million	0	3.0 cents		N/A
Warehouse Facility	\$250	16.5 million	100	N/A	19 million	2 million/\$45k
Total Warehouse	\$2,000					

Areas and Regions

Areas and Regions	Units*	Shipping	Per Unit Average
Domestic Wholesale	7454	\$ 1,080	0.15
East Region			0.14
Midwest Region			0.16
West Region			0.19
Far East	2885	\$ 660	0.23
Beijing			0.21
Tokyo			0.26
Europe	2535	\$ 570	0.22
Rome			0.23
London			0.21
Domestic Specialty	1481	\$ 207	0.14
East Region			0.14
Midwest Region			0.16
West Region			0.19
Fulfillment	1552	\$ 210	0.14
Los Angeles			0.16
Dallas			0.12
Middle East	593	\$ 273	0.46
Dubai			0.46
Total Shipping Costs		\$ 3,000	
*In Million			

General and Administrative

Description	Annual Spend	% Fixed	Variable	Capacity	Incremental
Bus Sustaining	\$5,000	100% fixed			
Region					
North America	\$2,000	50% fixed	Total Buckles	9000K	\$65K per million units
Far East	\$250	25% fixed	Total Buckles	4500k	\$25K per 500K units
M/E and Europe	\$750	35% fixed	Total Buckles	4500K	\$30K per 500K units
Legal/Brand					
North America	\$500	100% fixed			
Far East	\$1,000	100% fixed			
M/E and Europe	\$500	100% fixed			
Total G&A	\$10,000				