

1) **Datasheet: Dealer Satisfaction**

Region	Year	0	1	2	3	4	5	Row Labels
North America	2008	1	0	2	14	22	11	2008
North America	2009	0	0	2	14	20	14	
North America	2010	1	1	1	8	34	15	
North America	2011	1	2	6	12	34	45	
North America	2012	2	3	5	15	44	56	2009
South America	2008	0	0	0	2	6	2	
South America	2009	0	0	0	2	6	2	
South America	2010	0	0	1	4	11	14	
South America	2011	0	1	1	3	12	33	2010
South America	2012	1	1	2	4	22	60	
Europe	2008	0	0	1	3	7	4	
Europe	2009	0	0	1	2	8	4	
Europe	2010	0	0	1	2	15	7	2011
Europe	2011	0	0	1	2	21	6	
Europe	2012	0	0	1	4	17	8	
Pacific Rim	2008	0	0	1	2	2	0	
Pacific Rim	2009	0	0	1	1	3	0	2012
Pacific Rim	2010	0	0	1	1	3	1	
Pacific Rim	2011	0	0	0	2	5	3	
Pacific Rim	2012	0	0	1	2	7	2	
China	2010	0	0	0	1	0	0	Grand Total
China	2011	0	0	1	4	2	0	
China	2012	0	0	1	5	8	2	

There is an increase in the number of dealers every year with a relatively high increase in the number of dealers that rated on a survey scale of 3 or more.

About 80% of the total dealers rated their overall satisfaction with PLE as "above average" and "excellent".

Datasheet: End-User Satisfaction

Region	Year	0	1	2	3	4	5	Row Labels
North America	2008	1	3	6	15	37	38	2008
North America	2009	1	2	4	18	35	40	
North America	2010	1	2	5	17	34	41	
North America	2011	0	2	4	15	33	46	
North America	2012	0	2	3	15	31	49	2009
South America	2008	1	2	5	18	36	38	
South America	2009	1	3	6	17	36	37	
South America	2010	0	2	6	19	37	36	
South America	2011	0	2	5	20	37	36	2010
South America	2012	0	2	5	19	37	37	
Europe	2008	1	2	4	21	36	36	
Europe	2009	1	2	5	21	34	37	
Europe	2010	1	1	4	26	37	31	2011
Europe	2011	1	1	3	17	41	37	
Europe	2012	0	1	2	19	45	33	
Pacific Rim	2008	2	3	5	15	41	34	
Pacific Rim	2009	1	2	7	15	41	34	2012
Pacific Rim	2010	1	2	5	16	40	36	
Pacific Rim	2011	0	2	4	17	40	37	
Pacific Rim	2012	0	1	3	19	42	35	

China	2010	0	3	3	6	28	10	2011
China	2011	1	2	2	4	30	11	
China	2012	0	1	1	3	31	14	2012

The number of end-users that rated on a survey scale of 1-3 declined over the years with an increase in the number of users that rated on a scale of 4 and 5.

About 75% of the total end-users rated their overall satisfaction with PLE as "above average" and "excellent".

Grand Total

2) Datasheet: Mower Test

Number of failures 54

The overall fraction of the Mower failures is 1.8% i.e; for every 100 units sampled, on an average,

Region	Survey Scale 0	Survey Scale 1	Survey Scale 2	Survey Scale 3	Survey Scale 4
	1	0	4	21	37
Europe	0	0	1	3	7
North America	1	0	2	14	22
Pacific Rim	0	0	1	2	2
South America	0	0	0	2	6
	0	0	4	19	37
Europe	0	0	1	2	8
North America	0	0	2	14	20
Pacific Rim	0	0	1	1	3
South America	0	0	0	2	6
	1	1	4	16	63
China	0	0	0	1	0
Europe	0	0	1	2	15
North America	1	1	1	8	34
Pacific Rim	0	0	1	1	3
South America	0	0	1	4	11
	1	3	9	23	74
China	0	0	1	4	2
Europe	0	0	1	2	21
North America	1	2	6	12	34
Pacific Rim	0	0	0	2	5
South America	0	1	1	3	12
	3	4	10	30	98
China	0	0	1	5	8
Europe	0	0	1	4	17
North America	2	3	5	15	44
Pacific Rim	0	0	1	2	7
South America	1	1	2	4	22
	6	8	31	109	309

Region	Survey Scale 0	Survey Scale 1	Survey Scale 2	Survey Scale 3	Survey Scale 4
	5	10	20	69	150
Europe	1	2	4	21	36
North America	1	3	6	15	37
Pacific Rim	2	3	5	15	41
South America	1	2	5	18	36
	4	9	22	71	146
Europe	1	2	5	21	34
North America	1	2	4	18	35
Pacific Rim	1	2	7	15	41
South America	1	3	6	17	36
	3	10	23	84	176
China	0	3	3	6	28
Europe	1	1	4	26	37
North America	1	2	5	17	34
Pacific Rim	1	2	5	16	40
South America	0	2	6	19	37
	2	9	18	73	181
China	1	2	2	4	30
Europe	1	1	3	17	41
North America	0	2	4	15	33

Pacific Rim	0	2	4	17	40
South America	0	2	5	20	37
	0	7	14	75	186
China	0	1	1	3	31
Europe	0	1	2	19	45
North America	0	2	3	15	31
Pacific Rim	0	1	3	19	42
South America	0	2	5	19	37
	14	45	97	372	839

1.8 (or approximately 2) Mowers fail in the functional performance test

Survey Scale 5

17
4
11
0
2
20
4
14
0
2
37
0
7
15
1
14
87
0
6
45
3
33
128
2
8
56
2
60
289

Survey Scale 5

146
36
38
34
38
148
37
40
34
37
154
10
31
41
36
36
167
11
37
46

37

36

168

14

33

49

35

37

783

3) Datasheets: Mower Unit Sales and Tractor Unit Sales

Prices for PLE products for the past 5 years:

Year	Mower Price	Tractor Price
2008	\$120	\$3,000
2009	\$135	\$3,100
2010	\$150	\$3,250
2011	\$175	\$3,400
2012	\$180	\$3,600

Gross Revenues for Mowers:

Month	NA	SA	Europe	Pacific	China	World
Jan-08	\$7,20,000	\$24,000	\$86,400	\$12,000	\$0	\$8,42,400
Feb-08	\$9,54,000	\$26,400	\$1,18,800	\$14,400	\$0	\$11,13,600
Mar-08	\$9,72,000	\$30,000	\$1,58,400	\$13,200	\$0	\$11,73,600
Apr-08	\$10,86,000	\$33,600	\$1,98,000	\$14,400	\$0	\$13,32,000
May-08	\$11,88,000	\$37,200	\$1,90,800	\$15,600	\$0	\$14,31,600
Jun-08	\$12,24,000	\$36,000	\$1,94,400	\$14,400	\$0	\$14,68,800
Jul-08	\$10,47,600	\$33,600	\$1,90,800	\$16,800	\$0	\$12,88,800
Aug-08	\$9,76,800	\$30,000	\$1,87,200	\$15,600	\$0	\$12,09,600
Sep-08	\$7,77,600	\$27,600	\$1,90,800	\$15,600	\$0	\$10,11,600
Oct-08	\$7,18,800	\$26,400	\$1,58,400	\$14,400	\$0	\$9,18,000
Nov-08	\$6,38,400	\$25,200	\$1,18,800	\$15,600	\$0	\$7,98,000
Dec-08	\$5,56,800	\$21,600	\$79,200	\$16,800	\$0	\$6,74,400
Jan-09	\$8,07,300	\$28,350	\$93,150	\$18,900	\$0	\$9,47,700
Feb-09	\$10,28,700	\$32,400	\$1,37,700	\$20,250	\$0	\$12,19,050
Mar-09	\$11,29,950	\$33,750	\$1,74,150	\$18,900	\$0	\$13,56,750
Apr-09	\$11,92,050	\$39,150	\$2,18,700	\$20,250	\$0	\$14,70,150
May-09	\$12,56,850	\$44,550	\$2,22,750	\$17,550	\$0	\$15,41,700
Jun-09	\$13,81,050	\$41,850	\$2,14,650	\$18,900	\$0	\$16,56,450
Jul-09	\$11,77,200	\$39,150	\$2,10,600	\$20,250	\$0	\$14,47,200
Aug-09	\$10,40,850	\$36,450	\$2,06,550	\$18,900	\$0	\$13,02,750
Sep-09	\$8,53,200	\$33,750	\$2,14,650	\$20,250	\$0	\$11,21,850
Oct-09	\$7,88,400	\$33,750	\$1,70,100	\$21,600	\$0	\$10,13,850
Nov-09	\$6,69,600	\$32,400	\$1,21,500	\$20,250	\$0	\$8,43,750
Dec-09	\$5,87,250	\$28,350	\$89,100	\$20,250	\$0	\$7,24,950
Jan-10	\$9,03,000	\$33,000	\$85,500	\$24,000	\$0	\$10,45,500
Feb-10	\$11,88,000	\$37,500	\$1,26,000	\$22,500	\$0	\$13,74,000
Mar-10	\$12,64,500	\$40,500	\$1,66,500	\$24,000	\$0	\$14,95,500
Apr-10	\$13,56,000	\$46,500	\$2,25,000	\$25,500	\$0	\$16,53,000
May-10	\$14,73,000	\$54,000	\$2,16,000	\$24,000	\$0	\$17,67,000
Jun-10	\$15,55,500	\$49,500	\$2,11,500	\$25,500	\$0	\$18,42,000
Jul-10	\$13,57,500	\$46,500	\$2,16,000	\$24,000	\$0	\$16,44,000
Aug-10	\$11,43,000	\$45,000	\$2,11,500	\$25,500	\$0	\$14,25,000
Sep-10	\$9,63,000	\$42,000	\$2,02,500	\$27,000	\$0	\$12,34,500
Oct-10	\$8,83,500	\$40,500	\$1,62,000	\$27,000	\$0	\$11,13,000
Nov-10	\$8,01,000	\$39,000	\$1,26,000	\$28,500	\$0	\$9,94,500
Dec-10	\$6,64,500	\$34,500	\$76,500	\$27,000	\$0	\$8,02,500
Jan-11	\$10,67,500	\$43,750	\$84,000	\$35,000	\$0	\$12,30,250
Feb-11	\$14,01,750	\$47,250	\$1,31,250	\$33,250	\$0	\$16,13,500
Mar-11	\$14,75,250	\$49,000	\$1,99,500	\$35,000	\$0	\$17,58,750

Apr-11	\$15,94,250	\$56,000	\$2,46,750	\$36,750	\$0	\$19,33,750
May-11	\$17,02,750	\$66,500	\$2,34,500	\$33,250	\$0	\$20,37,000
Jun-11	\$17,71,000	\$63,000	\$2,38,000	\$35,000	\$0	\$21,07,000
Jul-11	\$15,89,000	\$56,000	\$2,46,750	\$35,000	\$0	\$19,26,750
Aug-11	\$13,68,500	\$54,250	\$2,60,750	\$36,750	\$0	\$17,20,250
Sep-11	\$11,44,500	\$52,500	\$2,29,250	\$38,500	\$0	\$14,64,750
Oct-11	\$10,51,750	\$50,750	\$1,71,500	\$36,750	\$0	\$13,10,750
Nov-11	\$9,22,250	\$47,250	\$1,34,750	\$38,500	\$0	\$11,42,750
Dec-11	\$9,41,500	\$45,500	\$75,250	\$40,250	\$0	\$11,02,500
Jan-12	\$11,17,800	\$48,600	\$72,000	\$36,000	\$0	\$12,74,400
Feb-12	\$14,45,400	\$50,400	\$1,35,000	\$34,200	\$0	\$16,65,000
Mar-12	\$15,37,200	\$54,000	\$1,74,600	\$37,800	\$0	\$18,03,600
Apr-12	\$16,41,600	\$61,200	\$2,35,800	\$39,600	\$900	\$19,79,100
May-12	\$17,22,600	\$70,200	\$2,26,800	\$36,000	\$2,880	\$20,58,480
Jun-12	\$18,41,400	\$68,400	\$2,23,200	\$37,800	\$3,960	\$21,74,760
Jul-12	\$17,24,400	\$63,000	\$2,34,000	\$41,400	\$4,680	\$20,67,480
Aug-12	\$13,82,400	\$61,200	\$2,25,000	\$39,600	\$2,520	\$17,10,720
Sep-12	\$12,36,600	\$57,600	\$2,17,800	\$39,600	\$2,700	\$15,54,300
Oct-12	\$10,67,400	\$55,800	\$1,74,600	\$41,400	\$1,980	\$13,41,180
Nov-12	\$9,46,800	\$54,000	\$1,17,000	\$43,200	\$540	\$11,61,540
Dec-12	\$8,69,400	\$52,200	\$54,000	\$41,400	\$180	\$10,17,180

The monthly total gross revenues for Mowers show a cyclical pattern with an upward growth over the years.

Gross Revenues for Tractors:

Month	NA	SA	Europe	Pacific	China	World
Jan-08	\$17,10,000	\$7,50,000	\$16,80,000	\$6,36,000	\$0	\$47,76,000
Feb-08	\$18,33,000	\$8,10,000	\$18,00,000	\$6,90,000	\$0	\$51,33,000
Mar-08	\$18,90,000	\$7,80,000	\$20,40,000	\$7,20,000	\$0	\$54,30,000
Apr-08	\$20,52,000	\$8,10,000	\$19,50,000	\$7,89,000	\$0	\$56,01,000
May-08	\$19,50,000	\$8,40,000	\$17,40,000	\$8,07,000	\$0	\$53,37,000
Jun-08	\$18,00,000	\$8,10,000	\$17,70,000	\$8,40,000	\$0	\$52,20,000
Jul-08	\$15,36,000	\$7,92,000	\$22,80,000	\$8,70,000	\$0	\$54,78,000
Aug-08	\$15,00,000	\$8,40,000	\$19,35,000	\$8,10,000	\$0	\$50,85,000
Sep-08	\$14,34,000	\$8,70,000	\$19,50,000	\$7,89,000	\$0	\$50,43,000
Oct-08	\$13,65,000	\$8,40,000	\$20,10,000	\$7,74,000	\$0	\$49,89,000
Nov-08	\$12,21,000	\$8,70,000	\$26,64,000	\$7,20,000	\$0	\$54,75,000
Dec-08	\$10,80,000	\$8,40,000	\$25,50,000	\$6,90,000	\$0	\$51,60,000
Jan-09	\$17,70,100	\$9,92,000	\$19,22,000	\$7,75,000	\$0	\$54,59,100
Feb-09	\$20,15,000	\$10,85,000	\$23,56,000	\$8,52,500	\$0	\$63,08,500
Mar-09	\$22,94,000	\$12,09,000	\$23,00,200	\$8,37,000	\$0	\$66,40,200
Apr-09	\$26,04,000	\$13,64,000	\$24,18,000	\$8,68,000	\$0	\$72,54,000
May-09	\$25,73,000	\$14,57,000	\$21,39,000	\$8,99,000	\$0	\$70,68,000
Jun-09	\$23,56,000	\$15,19,000	\$22,35,100	\$9,30,000	\$0	\$70,40,100
Jul-09	\$21,11,100	\$14,91,100	\$21,08,000	\$9,67,200	\$0	\$66,77,400
Aug-09	\$20,77,000	\$14,26,000	\$22,04,100	\$9,45,500	\$0	\$66,52,600
Sep-09	\$19,84,000	\$14,26,000	\$21,54,500	\$8,99,000	\$0	\$64,63,500
Oct-09	\$19,22,000	\$13,64,000	\$20,15,000	\$8,06,000	\$0	\$61,07,000
Nov-09	\$17,67,000	\$13,51,600	\$21,08,000	\$7,75,000	\$0	\$60,01,600
Dec-09	\$16,52,300	\$13,02,000	\$20,36,700	\$7,44,000	\$0	\$57,35,000
Jan-10	\$20,15,000	\$16,57,500	\$19,82,500	\$8,12,500	\$32,500	\$65,00,000
Feb-10	\$25,74,000	\$19,17,500	\$22,10,000	\$8,12,500	\$39,000	\$75,53,000
Mar-10	\$28,92,500	\$19,82,500	\$23,72,500	\$8,45,000	\$65,000	\$81,57,500
Apr-10	\$31,20,000	\$19,50,000	\$26,65,000	\$8,77,500	\$71,500	\$86,84,000
May-10	\$33,80,000	\$20,15,000	\$26,32,500	\$9,42,500	\$65,000	\$90,35,000
Jun-10	\$33,54,000	\$20,80,000	\$26,22,750	\$10,07,500	\$78,000	\$91,42,250
Jul-10	\$32,69,500	\$19,17,500	\$24,70,000	\$11,05,000	\$65,000	\$88,27,000
Aug-10	\$29,57,500	\$19,50,000	\$23,40,000	\$10,40,000	\$1,00,750	\$83,88,250
Sep-10	\$26,09,750	\$21,77,500	\$21,45,000	\$10,17,250	\$97,500	\$80,47,000
Oct-10	\$23,72,500	\$20,47,500	\$20,47,500	\$9,42,500	\$1,20,250	\$75,30,250
Nov-10	\$22,71,750	\$23,07,500	\$19,59,750	\$9,10,000	\$1,04,000	\$75,53,000
Dec-10	\$21,02,750	\$18,52,500	\$18,52,500	\$8,45,000	\$1,07,250	\$67,60,000
Jan-11	\$24,82,000	\$22,10,000	\$17,00,000	\$9,75,800	\$1,19,000	\$74,86,800
Feb-11	\$31,62,000	\$23,12,000	\$20,06,000	\$9,86,000	\$1,70,000	\$86,36,000
Mar-11	\$39,44,000	\$24,61,600	\$21,08,000	\$10,20,000	\$2,14,200	\$97,47,800

Apr-11	\$51,34,000	\$24,82,000	\$24,82,000	\$10,54,000	\$2,31,200	\$1,13,83,200
May-11	\$56,10,000	\$25,84,000	\$25,16,000	\$11,22,000	\$2,38,000	\$1,20,70,000
Jun-11	\$50,66,000	\$27,20,000	\$24,48,000	\$11,56,000	\$2,78,800	\$1,16,68,800
Jul-11	\$49,64,000	\$28,56,000	\$22,78,000	\$11,90,000	\$2,72,000	\$1,15,60,000
Aug-11	\$47,26,000	\$28,22,000	\$20,74,000	\$11,59,400	\$3,06,000	\$1,10,87,400
Sep-11	\$46,24,000	\$27,88,000	\$20,36,600	\$11,22,000	\$3,40,000	\$1,09,10,600
Oct-11	\$45,56,000	\$27,54,000	\$19,04,000	\$10,88,000	\$3,46,800	\$1,06,48,800
Nov-11	\$42,16,000	\$28,11,800	\$18,70,000	\$10,20,000	\$3,74,000	\$1,02,91,800
Dec-11	\$37,50,200	\$25,50,000	\$17,68,000	\$9,86,000	\$3,87,600	\$94,41,800
Jan-12	\$45,00,000	\$28,08,000	\$17,28,000	\$7,20,000	\$3,99,600	\$1,01,55,600
Feb-12	\$55,80,000	\$28,98,000	\$18,82,800	\$7,56,000	\$4,35,600	\$1,15,52,400
Mar-12	\$65,52,000	\$29,88,000	\$20,16,000	\$7,92,000	\$4,42,800	\$1,27,90,800
Apr-12	\$72,36,000	\$32,04,000	\$20,52,000	\$8,28,000	\$4,32,000	\$1,37,52,000
May-12	\$80,28,000	\$33,48,000	\$21,24,000	\$9,10,800	\$4,68,000	\$1,48,78,800
Jun-12	\$89,64,000	\$35,28,000	\$21,60,000	\$9,72,000	\$4,89,600	\$1,61,13,600
Jul-12	\$87,84,000	\$36,07,200	\$20,88,000	\$10,08,000	\$4,82,400	\$1,59,69,600
Aug-12	\$84,02,400	\$34,92,000	\$20,52,000	\$9,00,000	\$4,75,200	\$1,53,21,600
Sep-12	\$78,84,000	\$34,56,000	\$19,80,000	\$8,28,000	\$4,93,200	\$1,46,41,200
Oct-12	\$74,88,000	\$33,48,000	\$19,08,000	\$7,92,000	\$4,68,000	\$1,40,04,000
Nov-12	\$73,80,000	\$33,12,000	\$18,61,200	\$6,84,000	\$5,00,400	\$1,37,37,600
Dec-12	\$72,14,400	\$32,47,200	\$17,64,000	\$6,84,000	\$4,71,600	\$1,33,81,200

The monthly total gross revenues for Tractors show an upward growth over the years.

4) Datasheets: Mower Unit Sales, Tractor Unit Sales, Industry Mower Total Sales, and Industry Tractor

Mowers:

	NA	SA	Europe	Pacific	World
PLE	452540	16940	68940	10350	548883
Industry	4354853	40550	1267203	97694	5760250
Market Share	10.39%	41.78%	5.44%	10.59%	9.53%

In Mower sales, PLE's share in the world market is approximately 9.5%.

The contribution of PLE to the Industry Mower sales is more in South America with European market being

Tractors:

	NA	SA	Europe	Pacific	China	World
PLE	64502	35901	38878	16331	2799	158411
Industry	463576	125574	386169	79364	64193	1118876
Market Share	13.91%	28.59%	10.07%	20.58%	4.36%	14.16%

PLE's overall contribution to the Industry Tractor sales is approximately 14%.

The market share of PLE in tractor sales is also more in South America, however, with the lowest share in (

Total Sales

the lowest.

China - the new market for tractors.

5) Datasheets: Mower Unit Sales, Tractor Unit Sales, Unit Production Costs, and Operating

Gross Revenue for Mowers - 2012	\$1,98,07,740
Gross Revenue for Tractors - 2012	\$16,62,98,400

Month	Mower Unit Sales	Tractor Unit Sales
Jan-12	7080	2821
Feb-12	9250	3209
Mar-12	10020	3553
Apr-12	10995	3820
May-12	11436	4133
Jun-12	12082	4476
Jul-12	11486	4436
Aug-12	9504	4256
Sep-12	8635	4067
Oct-12	7451	3890
Nov-12	6453	3816
Dec-12	5651	3717

Cost of Mowers Sold - 2012	\$69,81,889
Cost of Tractors Sold - 2012	\$9,71,46,138

Summary of the data to develop the income statement for 2012:

Sales	\$18,61,06,140
Cost of Goods Sold	\$10,41,28,027
Administrative Expenses	\$77,38,943
Selling Expenses	\$3,72,21,228
Depreciation Expenses	\$24,86,977
Interest Expenses	\$1,17,855
Tax rate	40%

g and Interest Expenses

Mower Cost/Unit	Tractor Cost/Unit	Cost of Mowers Sold	Cost of Tractors Sold
\$63	\$2,073	\$4,46,040	\$58,47,933
\$63	\$2,077	\$5,82,750	\$66,65,093
\$63	\$2,081	\$6,31,260	\$73,93,793
\$63	\$2,086	\$6,92,685	\$79,68,520
\$63	\$2,092	\$7,20,468	\$86,46,236
\$63	\$2,098	\$7,61,166	\$93,90,648
\$64	\$2,104	\$7,35,104	\$93,33,344
\$64	\$2,110	\$6,08,256	\$89,80,160
\$64	\$2,116	\$5,52,640	\$86,05,772
\$64	\$2,122	\$4,76,864	\$82,54,580
\$64	\$2,129	\$4,12,992	\$81,24,264
\$64	\$2,135	\$3,61,664	\$79,35,795

PLE: Pro Forma Income Statement - 2012

Sales			\$	18,61,06,140	
Cost of Goods Sold			\$	(10,41,28,027)	
	Gross Profit		\$	8,19,78,113	=C3+C4
Operating Expenses					
	Administrative Expenses	\$		77,38,943	
	Selling Expenses	\$		3,72,21,228	
	Depreciation Expenses	\$		24,86,977	
		\$		(4,74,47,148)	=(SUM(B7:B9))
Net Operating Income			\$	3,45,30,965	=C5+C9
	Interest Expense		\$	(1,17,855)	
Earnings Before Taxes			\$	3,44,13,110	=C10+C11
	Taxes		\$	(1,37,65,244)	
Net Income			\$	2,06,47,866	=C12+C13

Dealer Satisfaction

Survey Scale:	0	1	2	3	4	5	Sample Size
North America							
2008	1	0	2	14	22	11	50
2009	0	0	2	14	20	14	50
2010	1	1	1	8	34	15	60
2011	1	2	6	12	34	45	100
2012	2	3	5	15	44	56	125
South America							
2008	0	0	0	2	6	2	10
2009	0	0	0	2	6	2	10
2010	0	0	1	4	11	14	30
2011	0	1	1	3	12	33	50
2012	1	1	2	4	22	60	90
Europe							
2008	0	0	1	3	7	4	15
2009	0	0	1	2	8	4	15
2010	0	0	1	2	15	7	25
2011	0	0	1	2	21	6	30
2012	0	0	1	4	17	8	30
Pacific Rim							
2008	0	0	1	2	2	0	5
2009	0	0	1	1	3	0	5
2010	0	0	1	1	3	1	6
2011	0	0	0	2	5	3	10
2012	0	0	1	2	7	2	12
China							
2010	0	0	0	1	0	0	1
2011	0	0	1	4	2	0	7
2012	0	0	1	5	8	2	16

End-User Satisfaction

		0	1	2	3	4	5	Sample Size
North America								
2008		1	3	6	15	37	38	100
2009		1	2	4	18	35	40	100
2010		1	2	5	17	34	41	100
2011		0	2	4	15	33	46	100
2012		0	2	3	15	31	49	100
South America								
2008		1	2	5	18	36	38	100
2009		1	3	6	17	36	37	100
2010		0	2	6	19	37	36	100
2011		0	2	5	20	37	36	100
2012		0	2	5	19	37	37	100
Europe								
2008		1	2	4	21	36	36	100
2009		1	2	5	21	34	37	100
2010		1	1	4	26	37	31	100
2011		1	1	3	17	41	37	100
2012		0	1	2	19	45	33	100
Pacific Rim								
2008		2	3	5	15	41	34	100
2009		1	2	7	15	41	34	100
2010		1	2	5	16	40	36	100
2011		0	2	4	17	40	37	100
2012		0	1	3	19	42	35	100
China								
2010		0	3	3	6	28	10	50
2011		1	2	2	4	30	11	50
2012		0	1	1	3	31	14	50

1.80% 3.00% 4.00% 1.00% 0.00% 1.00% 5.00% 2.00% 1.00%

0.00% 2.00% 2.00% 3.00% 3.00% 1.00% 1.00% 2.00% 2.00% 3.00%

2.00% 4.00% 2.00% 1.00% 1.00% 2.00% 1.00% 0.00% 2.00% 1.00%

0.00% 2.00%

	A	B	C	D	E	F	G
1	Mower Unit Sales						
2							
3	Month	NA	SA	Europe	Pacific	China	World
4	Jan-08	6000	200	720	100	0	7020
5	Feb-08	7950	220	990	120	0	9280
6	Mar-08	8100	250	1320	110	0	9780
7	Apr-08	9050	280	1650	120	0	11100
8	May-08	9900	310	1590	130	0	11930
9	Jun-08	10200	300	1620	120	0	12240
10	Jul-08	8730	280	1590	140	0	10740
11	Aug-08	8140	250	1560	130	0	10080
12	Sep-08	6480	230	1590	130	0	8430
13	Oct-08	5990	220	1320	120	0	7650
14	Nov-08	5320	210	990	130	0	6650
15	Dec-08	4640	180	660	140	0	5620
16	Jan-09	5980	210	690	140	0	7020
17	Feb-09	7620	240	1020	150	0	9030
18	Mar-09	8370	250	1290	140	0	10050
19	Apr-09	8830	290	1620	150	0	10890
20	May-09	9310	330	1650	130	0	11420
21	Jun-09	10230	310	1590	140	0	12270
22	Jul-09	8720	290	1560	150	0	10720
23	Aug-09	7710	270	1530	140	0	9650
24	Sep-09	6320	250	1590	150	0	8310
25	Oct-09	5840	250	1260	160	0	7510
26	Nov-09	4960	240	900	150	0	6250
27	Dec-09	4350	210	660	150	0	5370
28	Jan-10	6020	220	570	160	0	6970
29	Feb-10	7920	250	840	150	0	9160
30	Mar-10	8430	270	1110	160	0	9970
31	Apr-10	9040	310	1500	170	0	11020
32	May-10	9820	360	1440	160	0	11780
33	Jun-10	10370	330	1410	170	0	12280
34	Jul-10	9050	310	1440	160	0	10960
35	Aug-10	7620	300	1410	170	0	9500
36	Sep-10	6420	280	1350	180	0	8230
37	Oct-10	5890	270	1080	180	0	7420
38	Nov-10	5340	260	840	190	0	6630
39	Dec-10	4430	230	510	180	0	5350
40	Jan-11	6100	250	480	200	0	7030
41	Feb-11	8010	270	750	190	0	9220
42	Mar-11	8430	280	1140	200	0	10050
43	Apr-11	9110	320	1410	210	0	11050
44	May-11	9730	380	1340	190	0	11640
45	Jun-11	10120	360	1360	200	0	12040
46	Jul-11	9080	320	1410	200	0	11010
47	Aug-11	7820	310	1490	210	0	9830
48	Sep-11	6540	300	1310	220	0	8370
49	Oct-11	6010	290	980	210	0	7490
50	Nov-11	5270	270	770	220	0	6530
51	Dec-11	5380	260	430	230	0	6300
52	Jan-12	6210	270	400	200	0	7080
53	Feb-12	8030	280	750	190	0	9250
54	Mar-12	8540	300	970	210	0	10020
55	Apr-12	9120	340	1310	220	5	10995
56	May-12	9570	390	1260	200	16	11436
57	Jun-12	10230	380	1240	210	22	12082
58	Jul-12	9580	350	1300	230	26	11486
59	Aug-12	7680	340	1250	220	14	9504
60	Sep-12	6870	320	1210	220	15	8635
61	Oct-12	5930	310	970	230	11	7451
62	Nov-12	5260	300	650	240	3	6453
63	Dec-12	4830	290	300	230	1	5651

Tractor Unit Sales

Month	NA	SA	Eur	Pac	China	World
Jan-08	570	250	560	212	0	1592
Feb-08	611	270	600	230	0	1711
Mar-08	630	260	680	240	0	1810
Apr-08	684	270	650	263	0	1867
May-08	650	280	580	269	0	1779
Jun-08	600	270	590	280	0	1740
Jul-08	512	264	760	290	0	1826
Aug-08	500	280	645	270	0	1695
Sep-08	478	290	650	263	0	1681
Oct-08	455	280	670	258	0	1663
Nov-08	407	290	888	240	0	1825
Dec-08	360	280	850	230	0	1720
Jan-09	571	320	620	250	0	1761
Feb-09	650	350	760	275	0	2035
Mar-09	740	390	742	270	0	2142
Apr-09	840	440	780	280	0	2340
May-09	830	470	690	290	0	2280
Jun-09	760	490	721	300	0	2271
Jul-09	681	481	680	312	0	2154
Aug-09	670	460	711	305	0	2146
Sep-09	640	460	695	290	0	2085
Oct-09	620	440	650	260	0	1970
Nov-09	570	436	680	250	0	1936
Dec-09	533	420	657	240	0	1850
Jan-10	620	510	610	250	10	2000
Feb-10	792	590	680	250	12	2324
Mar-10	890	610	730	260	20	2510
Apr-10	960	600	820	270	22	2672
May-10	1040	620	810	290	20	2780
Jun-10	1032	640	807	310	24	2813
Jul-10	1006	590	760	340	20	2716
Aug-10	910	600	720	320	31	2581
Sep-10	803	670	660	313	30	2476
Oct-10	730	630	630	290	37	2317
Nov-10	699	710	603	280	32	2324
Dec-10	647	570	570	260	33	2080
Jan-11	730	650	500	287	35	2202
Feb-11	930	680	590	290	50	2540
Mar-11	1160	724	620	300	63	2867
Apr-11	1510	730	730	310	68	3348
May-11	1650	760	740	330	70	3550
Jun-11	1490	800	720	340	82	3432
Jul-11	1460	840	670	350	80	3400
Aug-11	1390	830	610	341	90	3261
Sep-11	1360	820	599	330	100	3209
Oct-11	1340	810	560	320	102	3132
Nov-11	1240	827	550	300	110	3027
Dec-11	1103	750	520	290	114	2777
Jan-12	1250	780	480	200	111	2821
Feb-12	1550	805	523	210	121	3209
Mar-12	1820	830	560	220	123	3553
Apr-12	2010	890	570	230	120	3820
May-12	2230	930	590	253	130	4133
Jun-12	2490	980	600	270	136	4476
Jul-12	2440	1002	580	280	134	4436
Aug-12	2334	970	570	250	132	4256
Sep-12	2190	960	550	230	137	4067
Oct-12	2080	930	530	220	130	3890
Nov-12	2050	920	517	190	139	3816
Dec-12	2004	902	490	190	131	3717

Industry Mower Total Sales

Month	NA	SA	Eur	Pac	World
Jan-08	60000	571	13091	1045	74662
Feb-08	77184	611	17679	1111	96585
Mar-08	77885	658	22759	1068	102369
Apr-08	86190	778	27966	1237	116171
May-08	96117	886	27895	1313	126210
Jun-08	97143	882	30566	1176	129768
Jul-08	84757	848	29444	1359	116409
Aug-08	79804	735	28364	1238	110141
Sep-08	64800	657	28393	1215	95065
Oct-08	59307	595	24444	1154	85500
Nov-08	52157	553	18000	1262	71972
Dec-08	45049	462	12453	1386	59349
Jan-09	58627	553	12778	1443	73401
Feb-09	76200	615	18214	1515	96545
Mar-09	82871	658	23889	1373	108791
Apr-09	84904	784	29455	1442	116584
May-09	93100	846	29464	1215	124625
Jun-09	93000	838	27414	1333	122585
Jul-09	83048	763	27368	1415	112594
Aug-09	74854	694	27321	1296	104164
Sep-09	60769	625	29444	1402	92241
Oct-09	55619	610	23774	1468	81470
Nov-09	48155	571	17308	1351	67386
Dec-09	42647	512	12941	1389	57489
Jan-10	57885	537	10962	1509	70892
Feb-10	77647	595	15273	1402	94917
Mar-10	81845	659	20556	1524	104583
Apr-10	86095	756	26786	1574	115211
May-10	91776	878	24828	1468	118949
Jun-10	100680	825	24737	1560	127801
Jul-10	86190	756	24828	1441	113216
Aug-10	71887	714	25179	1545	99325
Sep-10	60000	651	24545	1667	86863
Oct-10	55566	643	19286	1698	77193
Nov-10	50857	619	15273	1810	68558
Dec-10	42596	548	9107	1731	53982
Jan-11	58095	581	8571	1887	69135
Feb-11	75566	614	13158	1845	91182
Mar-11	80286	622	19655	1923	102486
Apr-11	85140	727	25179	1981	113027
May-11	90093	826	23103	1810	115832
Jun-11	95472	783	24286	1942	122482
Jul-11	87308	681	24737	1961	114686
Aug-11	74476	646	26607	2000	103729
Sep-11	61698	625	22982	2075	87381
Oct-11	57238	617	16897	2019	76771
Nov-11	50673	587	13750	2095	67105
Dec-11	51238	591	7818	2150	61797
Jan-12	59712	563	7547	1852	69673
Feb-12	77961	571	13889	1743	94165
Mar-12	83725	625	18302	1892	104544
Apr-12	90297	723	25192	2037	118250
May-12	91143	848	24706	1887	118583
Jun-12	99320	792	25306	1944	127363
Jul-12	93922	745	27083	2170	123919
Aug-12	73143	739	26042	2037	101961
Sep-12	66699	667	26304	2018	95688
Oct-12	56476	660	22558	2072	81766
Nov-12	51068	625	14773	2182	68648
Dec-12	46893	608	6977	2035	56510

Industry Tractor Total Sales

Month	NA	SA	Eur	Pac	China	World
Jan-08	8143	984	5091	987	278	15483
Feb-08	8592	1051	5310	1090	283	16325
Mar-08	8630	1016	6071	1127	285	17129
Apr-08	8947	1027	5856	1209	288	17327
May-08	8442	1057	5273	1221	286	16278
Jun-08	7500	1019	5315	1327	287	15448
Jul-08	6145	977	7170	1324	289	15905
Aug-08	5882	1057	5926	1268	290	14422
Sep-08	5595	1086	6075	1209	293	14258
Oct-08	5233	1045	6321	1168	295	14061
Nov-08	4494	1078	8381	1127	298	15378
Dec-08	3913	1029	7944	1085	301	14272
Jan-09	5938	1172	5688	1185	306	14289
Feb-09	6633	1273	7037	1286	302	16530
Mar-09	7327	1423	6981	1286	303	17320
Apr-09	8077	1612	7500	1346	307	18842
May-09	7830	1728	6571	1388	309	17826
Jun-09	7103	1815	6990	1449	312	17669
Jul-09	6239	1776	6667	1490	315	16487
Aug-09	6036	1685	6762	1449	318	16250
Sep-09	5664	1679	6635	1394	321	15692
Oct-09	5345	1618	6311	1256	315	14844
Nov-09	4831	1564	6476	1214	318	14402
Dec-09	4454	1522	6250	1171	320	13716
Jan-10	5299	1835	5922	1208	333	14597
Feb-10	6529	2115	6667	1214	313	16836
Mar-10	7120	2202	7228	1256	606	18412
Apr-10	7619	2151	8200	1311	571	19852
May-10	8387	2214	7941	1415	556	20513
Jun-10	8110	2278	7921	1520	526	20355
Jul-10	7752	2100	7677	1675	513	19716
Aug-10	6894	2128	7200	1584	769	18575
Sep-10	6015	2367	6735	1527	750	17394
Oct-10	5368	2211	6495	1422	732	16226
Nov-10	4964	2483	6061	1366	714	15587
Dec-10	4444	1986	5816	1262	698	14207
Jan-11	5000	2257	5051	1373	714	14394
Feb-11	6284	2353	6082	1436	1063	17218
Mar-11	7785	2457	6327	1478	1264	19310
Apr-11	9934	2517	7604	1512	1333	22901
May-11	10645	2612	7789	1642	1556	24244
Jun-11	9491	2749	7347	1667	1739	22993
Jul-11	9182	2887	6979	1733	1702	22483
Aug-11	8528	2833	6489	1700	1915	21465
Sep-11	8293	2789	6316	1642	2083	21123
Oct-11	8221	2765	5833	1576	2128	20523
Nov-11	7470	2746	5789	1493	2292	19789
Dec-11	6509	2534	5591	1450	2245	18329
Jan-12	7267	2635	5106	1010	2292	18311
Feb-12	8807	2703	5474	1045	2449	20477
Mar-12	10168	2795	6022	1106	2400	22489
Apr-12	11044	2997	6064	1150	2353	23607
May-12	12120	3131	6344	1244	2600	25439
Jun-12	13459	3311	6593	1357	2653	27374
Jul-12	13048	3390	6304	1421	2600	26764
Aug-12	12275	3277	6064	1263	2549	25428
Sep-12	11347	3232	5789	1173	2453	23995
Oct-12	10667	3131	5699	1128	2517	23142
Nov-12	10459	3087	5604	974	2541	22666
Dec-12	10082	3030	5444	979	2453	21989

Unit Production Costs

Month	Tractor	Mower
Jan-08	\$1,750	\$50
Feb-08	\$1,755	\$50
Mar-08	\$1,763	\$51
Apr-08	\$1,770	\$51
May-08	\$1,778	\$51
Jun-08	\$1,785	\$51
Jul-08	\$1,792	\$51
Aug-08	\$1,795	\$51
Sep-08	\$1,801	\$52
Oct-08	\$1,804	\$52
Nov-08	\$1,810	\$52
Dec-08	\$1,813	\$52
Jan-09	\$1,835	\$55
Feb-09	\$1,841	\$55
Mar-09	\$1,848	\$55
Apr-09	\$1,854	\$55
May-09	\$1,860	\$56
Jun-09	\$1,866	\$56
Jul-09	\$1,872	\$56
Aug-09	\$1,878	\$56
Sep-09	\$1,885	\$56
Oct-09	\$1,892	\$57
Nov-09	\$1,897	\$57
Dec-09	\$1,903	\$57
Jan-10	\$1,925	\$59
Feb-10	\$1,931	\$59
Mar-10	\$1,938	\$59
Apr-10	\$1,944	\$59
May-10	\$1,950	\$59
Jun-10	\$1,956	\$60
Jul-10	\$1,963	\$60
Aug-10	\$1,969	\$60
Sep-10	\$1,976	\$60
Oct-10	\$1,983	\$60
Nov-10	\$1,990	\$61
Dec-10	\$1,996	\$61
Jan-11	\$1,940	\$59
Feb-11	\$1,946	\$59
Mar-11	\$1,952	\$59
Apr-11	\$1,958	\$59
May-11	\$1,964	\$60
Jun-11	\$1,970	\$60
Jul-11	\$1,976	\$60
Aug-11	\$1,983	\$60
Sep-11	\$1,990	\$60
Oct-11	\$1,996	\$60
Nov-11	\$2,012	\$61
Dec-11	\$2,008	\$61
Jan-12	\$2,073	\$63

Feb-12	\$2,077	\$63
Mar-12	\$2,081	\$63
Apr-12	\$2,086	\$63
May-12	\$2,092	\$63
Jun-12	\$2,098	\$63
Jul-12	\$2,104	\$64
Aug-12	\$2,110	\$64
Sep-12	\$2,116	\$64
Oct-12	\$2,122	\$64
Nov-12	\$2,129	\$64
Dec-12	\$2,135	\$64

Operating and Interest Expenses

Month	Administrative	Depreciation	Interest
Jan-08	\$6,33,073	\$1,40,467	\$7,244
Feb-08	\$6,07,904	\$1,65,636	\$7,679
Mar-08	\$6,30,687	\$1,42,853	\$6,887
Apr-08	\$6,13,401	\$1,60,139	\$6,917
May-08	\$6,07,664	\$1,65,876	\$8,316
Jun-08	\$6,32,967	\$1,40,573	\$7,428
Jul-08	\$6,09,604	\$1,63,936	\$8,737
Aug-08	\$6,07,749	\$1,65,791	\$7,054
Sep-08	\$6,03,367	\$1,70,173	\$8,862
Oct-08	\$6,29,083	\$1,44,457	\$8,488
Nov-08	\$6,11,995	\$1,61,545	\$7,049
Dec-08	\$6,25,712	\$1,47,828	\$8,807
Jan-09	\$6,56,123	\$1,75,447	\$7,430
Feb-09	\$6,52,679	\$1,78,891	\$6,791
Mar-09	\$6,55,521	\$1,76,049	\$8,013
Apr-09	\$6,76,581	\$1,54,989	\$8,979
May-09	\$6,76,581	\$1,54,989	\$7,484
Jun-09	\$6,56,440	\$1,75,130	\$7,858
Jul-09	\$6,61,969	\$1,69,601	\$7,424
Aug-09	\$6,77,212	\$1,54,358	\$6,848
Sep-09	\$6,53,545	\$1,78,025	\$6,751
Oct-09	\$6,57,388	\$1,74,182	\$8,160
Nov-09	\$6,72,475	\$1,59,095	\$7,898
Dec-09	\$6,56,325	\$1,75,245	\$8,953
Jan-10	\$7,23,594	\$2,26,526	\$9,443
Feb-10	\$7,59,042	\$1,91,078	\$8,464
Mar-10	\$7,49,187	\$2,00,933	\$10,264
Apr-10	\$7,51,499	\$1,98,621	\$8,547
May-10	\$7,41,452	\$2,08,668	\$8,578
Jun-10	\$7,29,122	\$2,20,998	\$9,519
Jul-10	\$7,34,783	\$2,15,337	\$9,343
Aug-10	\$7,48,208	\$2,01,912	\$8,448
Sep-10	\$7,38,186	\$2,11,934	\$9,957
Oct-10	\$7,59,403	\$1,90,717	\$9,738
Nov-10	\$7,26,183	\$2,23,937	\$9,785
Dec-10	\$7,57,037	\$1,93,083	\$8,191
Jan-11	\$6,72,232	\$1,79,138	\$9,914
Feb-11	\$6,65,023	\$1,86,347	\$9,954
Mar-11	\$6,67,657	\$1,83,713	\$10,859
Apr-11	\$6,54,198	\$1,97,172	\$9,730
May-11	\$6,59,435	\$1,91,935	\$10,430
Jun-11	\$6,61,190	\$1,90,180	\$10,222
Jul-11	\$6,47,321	\$2,04,049	\$10,102
Aug-11	\$6,66,743	\$1,84,627	\$10,610
Sep-11	\$6,78,705	\$1,72,665	\$9,374
Oct-11	\$6,58,990	\$1,92,380	\$10,830
Nov-11	\$6,56,221	\$1,95,149	\$9,017
Dec-11	\$6,76,934	\$1,74,436	\$10,423
Jan-12	\$6,41,571	\$2,10,589	\$9,985

Feb-12	\$6,34,973	\$2,17,187	\$9,766
Mar-12	\$6,62,054	\$1,90,106	\$11,148
Apr-12	\$6,54,962	\$1,97,198	\$9,339
May-12	\$6,45,579	\$2,06,581	\$9,468
Jun-12	\$6,58,112	\$1,94,048	\$10,324
Jul-12	\$6,37,711	\$2,14,449	\$9,737
Aug-12	\$6,38,317	\$2,13,843	\$9,290
Sep-12	\$6,51,996	\$2,00,164	\$9,213
Oct-12	\$6,30,766	\$2,21,394	\$10,143
Nov-12	\$6,45,095	\$2,07,065	\$10,383
Dec-12	\$6,37,807	\$2,14,353	\$9,059