Case UNA - SOLVING

PRODUCTION PROGRAMME			
	1st Semester	**2nd Semester**	**Total**
Opening Stocks	0	500	0
Production	3 500	3 875	7 375
Sales	3 000	3 750	6 750
Closing Stocks	500*1	625*2	625

*1 – 3 000/6

*2 – 3 750/6

PURCHASES PROGRAMME			
	1st Semester	**2nd Semester**	**Total**
Opening Stocks	0	350	0
Purchases	2 100	1 975	4 075
Consumptions	1 750	1 937.5	3 687.5
Closing Stocks	350	387.5	387.5

Consumptions:

1st Sem: 0.5x3 500

2nd Sem: 0.5 x 3 875

Closing Stocks:

1st Sem: 1 750x20%

2nd Sem: 1 937.5 x 20%

CASH BUDGET					
	1st SEM	**2nd SEM**	**TOTAL**	**Balance Sheet**	**Term Receipts Term Payments**
1. Receipts					
Previous Year	3 381.25	2 217.61	5 598.86		
Year					
Sales	**60 000**	**135 000**	**195 000**	**75 000**	90 d
TOTAL RECEIPTS	63 381,25	137 217,61	200 598.86		
Payments					
Previous Year	20 000.00	6 471.25	26 471.25		
Year					
Purchases	**35 000**	**50 416.66**	**85 416.66**	**16 458,33**	60 d
Other Conversion Costs	14 000.00	**38 000**	**52 000**	20 000.00	75 d
Variable Selling (Distribution) Costs	6 000.00	7 500.00	13 500.00		p.p.
Other non-manufacturing Costs	10 000.00	8 000.00	18 000.00		p.p.
2. TOTAL PAYMENTS	85 0000	110 387,91	195 387.91		
3. CASH BUDGET (1-2)	(21 618.75)	26 829.70	5 210.95		

$$\frac{14\ 000}{3.5} \text{ x } 2.5 + \frac{20\ 000}{2,5} \text{ x } 3,5 = 10\ 000 + 28\ 000 = 38\ 000$$

FINANCIAL BUDGET

CASH INFLOWS	1st SEM	2ºnd SEM	TOTAL
Opening Cash	1 000	**5 000**	**1000**
Cash Budget Superavit	**-**	**26 829.70**	**26 829.70**
Loans	**25 618.75**		**25 618.75**
Refund of Short Term Investments			
Interests of Short Term Investments			
TOTAL CASH INFLOWS	**26 618.75**	**31 829.70**	
CASH OUTFLOWS			
Closing Cash	**5 000**	**5 000**	**5 000**
Cash Budget Deficit	**21 618.75**	**-**	**21 618.75**
Short Term Investments		**314.32**	**314.32**
Loans Refund		**25 618.75**	**25 618.75**
Loans Interests		**896.63**	**896.63**
TOTAL CASH OUTFLOWS	**26 618.75**	**31 829.70**	

1)

Loans Interests: (25 618 x 7%)/12 x 6 = 896.63

Production costs budget

MCFP - Qt. Prod 7 375 tons	Value (€)
Direct Materials: 7 375x0.5x25	92 187.5
Conversion Costs: 31 250 + 72 000	103 250
MCMP	195 437.5
cSPiP - oSPiP	0
MCFP	195 437.5
Unit MCFP	26.5

Forcasted Profit and Loss Statement

Description	Profit and Loss Statement per Functions
Sales (6 750 x 40)	270 000
MCPS (6 750 x 26.5)	178 875
Gross Profit	**91 125**
Variable Selling (Distribution) Costs	13 500
Other non-manufacturing Costs	28 000
Operational Profit	**49 625**
Financial Income	0
Financial Costs (1)	896.63
Profit Before Taxes	**48 728.37**

(1)Financial costs : 896.63