

Production Year 1		
	Product A	Product B
Opening Inventories	11	1
Production	50	200
Available Inventory	61	201
Sales Demand	43	203
Closing Inventories	18	0

Production Costs Year 1		
	Product A	Product B
Actual Production	50	200
Unit Cost	40	30
Variable Cost	2000	6000

Sales Income Year 1		
	Product A	Product B
Actual Sales	43	201
Selling Price	70	47
Sales Income	3010	9447

Stock Valuation Year 1		
	Product A	Product B
Closing Inventories	18	0
Unit Cost	40	30
Inventory Value	720	0

Debtors Year 1	
Sales Income	12457
Accounts Receivable Fraction	0.200
Accounts Receivable	2491

Creditors Year 1	
Total Variable Costs	8000
Accounts Payable Fraction	0.200
Accounts Payable	1600

Capacity Changes Year 1	
Current Capacity	250
Capacity Increase	0
Next Year's Capacity	250

Manufacturing Account Year 1

Opening Inventory	470
Total Variable Costs	8000
Production Overheads	750
Depreciation	382
Inventories	720
Cost of Goods Sold	8882

Operating Expenses Year 1

Total Advert+Promotion	400
Selling Costs	100
G+A Overheads	2000
Operating Expenses	2500

Cash Flow-Sources Year 1

Opening Accounts Receivable	2479
Sales Income	12457
Accounts Receivable	2491
Income from Customers	12445
Opening Cash	0
Total Cash Available	12445

Cash Flow-Uses Year 1

Opening Accounts Payable	1620
Total Variable Costs	8000
Production Overheads	750
Operating Expenses	2500
Capital Expenditure	0
Tax Paid	412
Dividend Paid	378
Opening Overdraft	539
Accounts Payable	1600
Total Cash Needed	12599

Cash Movement Year 1

Total Cash Available	12445
Total Cash Needed	12599
Net Cash Position	-154
Interest	31
Closing Balance	-185