Budget; week 4

|  |  |
| --- | --- |
| Assets | Liab. |
| Fixed assets | Capital  Profit  MLT Loans |
| WC |
| Inventories receivables | Sh .t. debts |
| WCR |

|  |  |
| --- | --- |
| Needs | Ressources |
| Investissement |  |
| WCR  incr. Inventories  incr. recieivables | incr sh.t.debt  descreas. inventories  dec. receivables |

Global :

|  |  |
| --- | --- |
| Expenses | revenue |
| |  |  | | --- | --- | | Ho | 1000 | | RM | 1800 | | W | 400 | | Adm | 300 | | Rol and Pruch | 1600 | | Com | 750 | | Roy | 769 |   tot : 6610 | Sales : 3700  3800  \_\_\_\_\_\_\_\_\_\_  7500 |
| Profit : 890 |  |
| 7500 |  |

Lisbonne : production

|  |  |
| --- | --- |
| Expenses | revenue |
| |  |  | | --- | --- | | Ho | 500 | | RM | 1800 | | W | 400 |   tot : 2700 | transfered : 2800  prod ° = \* |
| Profit : 100 |  |
| 2800 |  |

|  |  |
| --- | --- |
| Expenses | revenue |
| |  |  | | --- | --- | | Ho | 500 | | t.production | 2800 | | adm | 300 | | Rol and p | 1600 | | Com | 750 | | roy | 760 |   tot : 6710 | Sales : 3700 (49,3%)  3800 (50,7%)  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  7500 (100%) |
| Profit : 790 |  |
| 7500 |  |

# Cas flaxe :

Sales budget = 3100 units x 1800 € = 5580

Production program : 3100 - 100 = 3000 units to produce

Production budget = 3000 ( 800€ + 500€) + 300 000 = 4200 k ⇒ 4200k / 3000 units = 1400€/unit

Poundered average = (3000x1400€ + 500 units x 1330)/(3000+500) = 1390€/unit

Ending book of inventory budget = (500 - 100) x 1390€ = 556k

(init inventory - wish of top management)