

- Inventory
  - Purchases
    - January:  $\frac{1}{4}$  of materials used to made balloons plus materials needed next month
    - Next months: materials needed next month
  - Used: Materials costs
- Inventory by type
  - Spares: They are always the same because information given is so confusing for me
  - Balloons: WIP of balloons made minus WIP of balloons sold because they always shipped all of his balloons in one week so at the end of the month the don't have balloons in the inventory
  - Medical: Same as balloons.
  - Stock: Previous stock + this month purchases – materials used