

Master Budget Problems:

4. Flurry purchased all Flurry Electrical Company's sales and has cash and accounts receivable and an account. Flurry purchased all the accounts receivable and consolidated the month of sales, inventory that purchase in the month following the sale, and inventory purchased in the subsequent month following purchase. The initial date is provided below. Flurry follows the perpetual sales date from the company.

Total Sales	January (\$100,000)	February (\$100,000)	March (\$100,000)	April (\$100,000)
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Suggested:

1. Initial in the total cash receipts in January? \$60,000
2. Initial in the total cash receipts in February? \$10,000
3. Initial in the total cash receipts in March? \$10,000
4. Initial in the total cash receipts in April? \$10,000
5. Initial in the total cash receipts in May? \$10,000

Suggested solution:

	January (\$100,000)	February (\$100,000)	March (\$100,000)	April (\$100,000)
Beginning cash balance	\$0	\$60,000	\$70,000	\$80,000
Customer cash receipts	\$100,000	\$100,000	\$100,000	\$100,000
Customer receivables ending sales	0	\$10,000	\$10,000	\$10,000
Customer receivables beginning sales	0	0	0	\$10,000
Total	\$100,000	\$170,000	\$180,000	\$190,000
Cost of goods sold	\$40,000	\$40,000	\$40,000	\$40,000
Inventory ending	\$60,000	\$130,000	\$140,000	\$150,000

5. On August 15, 2000, Company's fixed asset's White House Co. has \$1,000 cash and Market Value that amounts. During the year, the company gives the cash \$10,000 units of the debt and gives the cash \$1,000 units on March 31 and all the year. How many units of the debt should be produced during the year? \$1,000

Suggested solution:

Beginning cash	1000
Interest	0
Ending cash	1000
Cost	1000
Fixed asset available (\$1000-1000)	0

Cost	1000
Fixed Asset Ending Inventory	0
Less: Beginning Inventory	1000
Cost to produce	1000

Master Budget Problems And Solutions

A Loxley



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