

ABC Brewery - Cash Flow

YEAR: 2

SUMMARY													
Month	1	2	3	4	5	6	7	8	9	10	11	12	Year 2
CASH BALANCE	\$2838	\$35187	\$40423	\$33979	\$28016	\$22542	\$293	(\$1396)	(\$2110)	(\$2053)	(\$1227)	\$369	\$369
CASH RECEIPTS	\$92500	\$21000	\$6700	\$7400	\$8100	\$12300	\$13700	\$14800	\$15900	\$17000	\$18100	\$19200	\$246700
CASH DISBURSEMENTS	\$60151	\$15764	\$13144	\$13364	\$13574	\$34549	\$15389	\$15514	\$15844	\$16174	\$16504	\$16834	\$246803
NET CASH FLOW	\$32349	\$5236	(\$6444)	(\$5964)	(\$5474)	(\$22249)	(\$1689)	(\$714)	\$56	\$826	\$1596	\$2366	(\$103)
CUMULATIVE CASH FLOW	\$30187	\$35423	\$28979	\$23016	\$17542	(\$4707)	(\$6396)	(\$7110)	(\$7053)	(\$6227)	(\$4631)	(\$2265)	(\$2265)

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CASH RECEIPTS

Month	1	2	3	4	5	6	7	8	9	10	11	12	Year 2
Service Sales	2500	6000	6700	7400	8100	12300	13700	14800	15900	17000	18100	19200	141700
Loans	90000	15000	0	0	0	0	0	0	0	0	0	0	105000
Investors	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CASH RECEIPTS	\$92500	\$21000	\$6700	\$7400	\$8100	\$12300	\$13700	\$14800	\$15900	\$17000	\$18100	\$19200	\$246700

CASH DISBURSEMENTS

Month	1	2	3	4	5	6	7	8	9	10	11	12	Year 2
Cost Of Goods Sold	313	1063	1588	1768	1943	2550	3250	3563	3838	4113	4388	4663	33035
Accounting	50	100	100	100	100	100	100	100	100	100	100	100	1150
Advertising	100	200	200	200	200	200	200	200	200	200	200	200	2300
Delivery And Freight	63	213	318	358	393	510	650	713	768	823	878	933	6615
Equipment Rent	250	500	500	500	500	500	500	500	500	500	500	500	5750
Insurance	2500	2500	0	0	0	0	0	0	0	0	0	0	5000
Janitorial	150	300	300	300	300	300	300	300	300	300	300	300	3450
Legal And Professional	250	250	0	0	0	250	250	0	0	0	0	0	1000
Meals And Entertainment	0	0	0	0	0	0	0	0	0	0	0	0	0

Office Expense	50	100	100	100	100	100	100	100	100	100	100	100	100	1150
Permits And Fees	250	250	0	0	0	0	0	0	0	0	0	0	0	500
Security	50	100	100	100	100	100	100	100	100	100	100	100	100	1150
Telephone	50	100	100	100	100	100	100	100	100	100	100	100	100	1150
Tools	250	250	0	0	0	0	0	0	0	0	0	0	0	500
Travel	100	200	200	200	200	200	200	200	200	200	200	200	200	2300
Utilities	550	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	12650
Wages/Salaries	1500	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	34500
Rent	1500	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	34500
Owner Draw	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Purchases	50000	0	0	0	0	20000	0	0	0	0	0	0	0	70000
Loan Interest Expense	563	646	634	622	610	598	586	574	562	549	537	524		7007
Loan Principal Expense	1614	1893	1904	1916	1928	1940	1953	1965	1977	1989	2002	2014		23095
Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0		0
TOTAL CASH DISBURSEMENTS	\$60151	\$15764	\$13144	\$13364	\$13574	\$34549	\$15389	\$15514	\$15844	\$16174	\$16504	\$16834		\$246803
NET CASH FLOW	\$32349	\$5236	(\$6444)	(\$5964)	(\$5474)	(\$22249)	(\$1689)	(\$714)	\$56	\$826	\$1596	\$2366		(\$103)
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