Cash budget of ABC limited on the period ended 31st December 2012

Month	1	2	3	4	5	6
Balance b/d	**150000**	**140000**	**172000**	**242000**	**317500**	**275000**
Sales	100000	120000	150000	200000	280000	400000
Cash receipts	**50000**	**85000**	**130000**	**167500**	**227500**	**320000**
Purchases	40000	25000	30000	50000	120000	150000
Expenses	20000	28000	30000	42000	150000	180000
Balance c/d	**140000**	**172000**	**242000**	**317500**	**275000**	**265000**

As we can see from this cash budget, the cash flows of the firm are good enough optimized, so there is no cash deficit in any of the periods analyzed.