

CASH FLOW

NET FARM INCOME + INTEREST EXP
+ DEPR

OPERATING CASH FLOW

- NET CAPITAL SPENDING
A CAPITAL ASSET (E-B)
+ DEPR
- NET CHG WC
(E-B)

CASH FLOW FROM ASSETS

CASH FLOW TO CREDITORS
INT EXP

- NET BORROWING (E-B)

CASH FLOW TO OWNERS
LIVING W/D

- NET NEW EQ (E-B)

CASH FLOW

NET FARM INC	96000
+ INTEREST	74880
+ DEPR	<u>80000</u>

CASH FLOW FROM OPR 250880

- NET CAP SPEND

DEPR	80000
- CHG LTA (-30000)	-50000

- Δ WC (E-B) - 51000

CASH FROM ASSETS 149880

CASH TO CREDITORS

INTEREST	74880
- NET BORROW	-20000

94880

CASH TO OWNERS

LIVING W/D	55000
- NET CONTRIB.	

BALANCE SHEET

Beginning Ending

Cash	110000	145000
Accounts Receivable	121000	100000
Inventories	130000	175000
Supplies	140000	200000
Total Current Assets	501000	620000
Machinery	450000	500000
Less: Acc. Depr.	-175000	-255000
Real Estate	900000	900000
Total Assets	1676000	1765000
Accounts Payable	160000	190000
Operating Loan	180000	190000
Accrued Expenses	0	0
Accrued Interest Payable	108000	116000
Current Portion Term Debts	0	20000
Total Current Liabilities	448000	516000
Long Term Liabilities	800000	780000
Total Liabilities	1248000	1296000
Net Worth	428000	469000

CASH FLOW

Cash Operating Income	700000
Borrow on Oper. Loan	10000
Total Cash Receipts	710000
Cash Operating Expenses	503120
Interest Payments	66880
Family Living	55000
Withdrawals	
Payments on Oper. Loan	0
Capital Purchases	50000
Total Cash Expenditures	675000
Net Cash Flow	35000

WC

53000 104000

LTA

1175000 1145000

-30000

INCOME STATEMENT

Cash Oper Income	700000
Change Accounts Receivable	-
	21000
Change Inventories	45000
Total Income/ Value of production	724000
Cash Oper Expenses	503120
Change Accounts Payable	30000
Change Accrued Expenses	0
Change Supplies	-
	60000
Depreciation Expense	80000
Total Operating Expenses	553120
Interest Payments	66880
Change Accrued Interest	8000
Interest Expense	74880
Total Expenses From Operations	628000
Net Farm Income	96000