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Cash Flow Analysis, Worksheet Supplement Michigan State University Cooperative Extension Service October 1975 8 pages

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CROP PRODUCTION AND COSTS

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)	For	
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5		

Total         Variety         Amount         Analysis         Rate/A.         Total         Kind         Rate/A.         Total	Field		Produ	Production	Seed	P		Fertilizer			Chemicals	
	No. Acres Yield	Yield		Total	Variety	Amount	Analysis	Rate/A.	Total	Kind	Rate/A.	Total
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			1000									
			- 5								-11	
	6.0											

## SUMMARY OF CROP COSTS

Worksheet 3

	Month Pd.			
als	Cost			
Chemicals	Price			
	Quantity Price			
	Kind			
	Cost Month Pd.			
	Cost			
Seed	Price			
	Quantity			
	Kind & Variety			
	Cost Month Pd. Rind Quantity Price			
	Cost			
Fertilizer	Price			
	Analysis Quantity Price	/		
	Analysis			

Worksheet 2

### LIVESTOCK PLAN For 19

	peg	Beginning		The Assessment of the Party of	PURCHASED	ASED						SALES	ES	The state of the		Death	늅	Ending
Kind of	Inve	Inventory		Capital		0	Operating		Raised		Capital		٥	Operating		Loss	Inve	entory
NO.	No.	Value	No.	Cost	Mo.	No.	Cost	Mo.	No.	No.	Amt.	Mo.	No.	Amt.	Mo.	No.	No.	Value
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Worksheet 5

## FEED REQUIREMENTS For 19

	New				
	PIO				
suo	New				
Hay, Tons	Old				
Supplement	Tons				
ige	New				
Haylage	PIO				
lage	New				
Corn Silage	PIO				
Bu.	New				
Corn, Bu.	PIO				
Period	on Feed				
k	No.				
Livestock	Kind Cattle				

Worksheet 6

### **CROP USAGE**

		-						
cted	Value							
Projected End Inventory	Quantity							
	Month				200 THE	W .A.		
Expected Sales	Value							
Exp	Quantity				e Mary		San San	
cted	Seed							
Expected Farm Use	Feed							
Total Available	Quantity							
	Month							
Expected Purchases	Value							5
Expec	Quantity							
Expected	Production							
nventory	Value							
Beginning Inventory	Quantity							
, C	2							

Name\_

OPERATING INCOME Months:		<i>(</i> )			
1. Crops					
2. Livestock					
3. Livestock products					
4. Government payments					
5.					
6. Total Operating Income					
CAPITAL SALES					
7. Livestock (dairy, breeding)					
8. Machinery					
9.					
10. Total Capital Sales					
NON-FARM INCOME				-	
11. Wages					
12.					
13. Total Non-farm Income				300	
OPERATING EXPENSES					
14. Hired labor					
15. Repairs and Maintenance				202 / 202 / Company	- 1
16. Rent and leases					
17. Feed purchased					
18. Feeder stock purchased					1000
19. Seed and plants					
20. Chemicals	2 - 2 - 2 - 2 - 2 - 2 - 2				
21. Fertilizer and lime					
			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
22. Custom hire	7				
23. Supplies					
24. Breeding fees 25. Veterinary, medicine		 			
26. Gas, fuel, and oil		10			
27. Utilities		92.20			
28. Taxes (property)					
29. Insurance					
30. Miscellaneous 31.			200		
32. Total Operating Expenses					
32. Total Operating Expenses CAPITAL EXPENDITURES					
32. Total Operating Expenses  CAPITAL EXPENDITURES  33. Livestock (dairy, breeding)					
32. Total Operating Expenses  CAPITAL EXPENDITURES  33. Livestock (dairy, breeding)  34. Machinery					
32. Total Operating Expenses  CAPITAL EXPENDITURES  33. Livestock (dairy, breeding)  34. Machinery  35.					
32. Total Operating Expenses  CAPITAL EXPENDITURES  33. Livestock (dairy, breeding)  34. Machinery  35.  36. Total Capital Expenditures					
32. Total Operating Expenses  CAPITAL EXPENDITURES  33. Livestock (dairy, breeding)  34. Machinery  35.  36. Total Capital Expenditures  OTHER EXPENDITURES					
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32. Total Operating Expenses  CAPITAL EXPENDITURES  33. Livestock (dairy, breeding)  34. Machinery  35.  36. Total Capital Expenditures  OTHER EXPENDITURES  37. Family & non-farm business  38. Prior years debt—Principal Payment					
32. Total Operating Expenses  CAPITAL EXPENDITURES  33. Livestock (dairy, breeding)  34. Machinery  35.  36. Total Capital Expenditures  OTHER EXPENDITURES  37. Family & non-farm business  38. Prior years debt—Principal Payment  39. Prior years debt—Interest Payment					
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32. Total Operating Expenses  CAPITAL EXPENDITURES  33. Livestock (dairy, breeding)  34. Machinery  35.  36. Total Capital Expenditures  OTHER EXPENDITURES  37. Family & non-farm business  38. Prior years debt—Principal Payment  39. Prior years debt—Interest Payment  CASH FLOW SUMMARY  40. Beginning Bank Balance  41. Total Income (6+10+13)					
32. Total Operating Expenses  CAPITAL EXPENDITURES  33. Livestock (dairy, breeding)  34. Machinery  35.  36. Total Capital Expenditures  OTHER EXPENDITURES  37. Family & non-farm business  38. Prior years debt—Principal Payment  39. Prior years debt—Interest Payment  CASH FLOW SUMMARY  40. Beginning Bank Balance  41. Total Income (6+10+13)  42. Total Expenditures (32+36+37+38+39)					
32. Total Operating Expenses  CAPITAL EXPENDITURES  33. Livestock (dairy, breeding)  34. Machinery  35.  36. Total Capital Expenditures  OTHER EXPENDITURES  37. Family & non-farm business  38. Prior years debt—Principal Payment  39. Prior years debt—Interest Payment  CASH FLOW SUMMARY  40. Beginning Bank Balance  41. Total Income (6+10+13)  42. Total Expenditures (32+36+37+38+39)  43. Cash Difference (40+41-42)					
32. Total Operating Expenses  CAPITAL EXPENDITURES  33. Livestock (dairy, breeding)  34. Machinery  35.  36. Total Capital Expenditures  OTHER EXPENDITURES  37. Family & non-farm business  38. Prior years debt—Principal Payment  39. Prior years debt—Interest Payment  CASH FLOW SUMMARY  40. Beginning Bank Balance  41. Total Income (6+10+13)  42. Total Expenditures (32+36+37+38+39)					
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32. Total Operating Expenses  CAPITAL EXPENDITURES  33. Livestock (dairy, breeding)  34. Machinery  35.  36. Total Capital Expenditures  OTHER EXPENDITURES  37. Family & non-farm business  38. Prior years debt—Principal Payment  39. Prior years debt—Interest Payment  CASH FLOW SUMMARY  40. Beginning Bank Balance  41. Total Income (6+10+13)  42. Total Expenditures (32+36+37+38+39)  43. Cash Difference (40+41-42)  44. Borrowing Necessary					
32. Total Operating Expenses  CAPITAL EXPENDITURES  33. Livestock (dairy, breeding)  34. Machinery  35.  36. Total Capital Expenditures  OTHER EXPENDITURES  37. Family & non-farm business  38. Prior years debt—Principal Payment  39. Prior years debt—Interest Payment  CASH FLOW SUMMARY  40. Beginning Bank Balance  41. Total Income (6+10+13)  42. Total Expenditures (32+36+37+38+39)  43. Cash Difference (40+41-42)  44. Borrowing Necessary  45. Current years debt—Principal Payment					
32. Total Operating Expenses  CAPITAL EXPENDITURES  33. Livestock (dairy, breeding)  34. Machinery  35.  36. Total Capital Expenditures  OTHER EXPENDITURES  37. Family & non-farm business  38. Prior years debt—Principal Payment  39. Prior years debt—Interest Payment  CASH FLOW SUMMARY  40. Beginning Bank Balance  41. Total Income (6+10+13)  42. Total Expenditures (32+36+37+38+39)  43. Cash Difference (40+41-42)  44. Borrowing Necessary  45. Current years debt—Interest Payment  46. Current years debt—Interest Payment					
32. Total Operating Expenses  CAPITAL EXPENDITURES  33. Livestock (dairy, breeding)  34. Machinery  35.  36. Total Capital Expenditures  OTHER EXPENDITURES  37. Family & non-farm business  38. Prior years debt—Principal Payment  39. Prior years debt—Interest Payment  CASH FLOW SUMMARY  40. Beginning Bank Balance  41. Total Income (6 + 10 + 13)  42. Total Expenditures (32 + 36 + 37 + 38 + 39)  43. Cash Difference (40 + 41-42)  44. Borrowing Necessary  45. Current years debt—Interest Payment  46. Current years debt—Interest Payment  47. Ending Bank Balance					

For Period\_\_\_\_\_\_ to \_\_\_\_\_

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# DEBT SUMMARY AND REPAYMENT SCHEDULE For 19

Worksheet 8 - Planned Capital Investments

Other Major Items

-				
	Month Needed			
	Amount			
	Description			
	Month Needed		1.0	
	Amount			
	Description			

Worksheet 9

## FAMILY AND NON-FARM BUSINESS BUDGET For Period to to \_\_\_\_\_

FAMILY LIVING EXPENDITURES	Total	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
1. Food and beverages													
2. Clothing													
3. Rent or leases													
4. House repairs													
5. House furnishings & equipment											A.		
6. House operations													
7. Utilities and fuel (non-farm)			100/16										
8. Education and reading													
9. Recreation													
10. Transportation													
11. Medical, dental, health													
12. Personal care													
13. Health insurance													
14. Life and other insurance (non-farm)													
15. Child care													
16. Gifts and donations													
17. All other family expenditures													
18.													
19. Total Family Expenditures			5 N =										

# INVESTMENTS AND NON-FARM BUSINESS EXPENSES

		-	-					
20. Personal savings								
21. Investments		*						
22.								
23. Income and self-employment taxes								
24. Property taxes (non-farm)						fo to		
25. Non-farm business expenses								
26. Total (lines 19 + 20 thru 25)								
					The state of the s	The second name of the last	OCCUPATION AND DESCRIPTION AND	

### PRO-FORMA INCOME STATEMENT For Year 19 \_\_\_\_\_

1.	Total Operating Income (from line 6, Worksheet 1)	a
2.	Capital Gains or Losses	
	Capital Sales (from line 10, Worksheet 1)	
	Basis of Capital Assets Sold <sup>1</sup>	
	Capital Gain or Loss	b
3.	Expenses	
	Operating Expenses (from line 32)	
	Interest (from lines 39 + 46)	
	Depreciation	
	Total	C
4.	Change in Inventory  Feed & Grain Livestock	
	Ending Inventory	
	Beginning Inventory (—) (—)	
	Net Change	= d
5.	Net Profit or Loss (a + b - c + (-) d)	е
6.	Distribution of Income	
	Net Profit or Loss (e above)	f
	Self-employment and Income Taxes (from Worksheet 9)	g
	Family Living and Other Nonfarm Expenses	h
	Change in Net Worth From Operation (f - g - h)	i
	Unrealized Change in Value of Real Estate or Other Assets	j
	Total Change in Net Worth (i + j)	

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<sup>&</sup>lt;sup>1</sup>The "basis" is the undepreciated value of the capital item, plus the salvage value of the capital item used in setting up the depreciation schedule.