

MSU Extension Publication Archive

Archive copy of publication, do not use for current recommendations. Up-to-date information about many topics can be obtained from your local Extension office.

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

The PDF file was provided courtesy of the Michigan State University Library

Scroll down to view the publication.

Name _____

OPERATING INCOME	Months:					
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						
OPERATING EXPENSES						
14. Hired labor						
15. Repairs and Maintenance						
16. Rent and leases						
17. Feed purchased						
18. Feeder stock purchased						
19. Seed and plants						
20. Chemicals						
21. Fertilizer and lime						
22. Custom hire						
23. Supplies						
24. Breeding fees						
25. Veterinary, medicine						
26. Gas, fuel, and oil						
27. Utilities						
28. Taxes (property)						
29. Insurance						
30. Miscellaneous						
31.						
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						
46. Current years debt—Interest Payment						
47. Ending Bank Balance						
48. Current Year's Outstanding Debt						
49. Total Outstanding Debt						

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 Sold¹ _____
 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) e. _____

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) k. _____

¹The "basis" is the undepreciated value of the capital item, plus the salvage value of the capital item used in setting up the depreciation schedule.