



Example Cash Flow Statement

EXTENSION

	Total	January	February	March	April	May	June	July	August	September	October	November	December
Cash from Operating Activities													
Cash provided by:													
Crop sales	509,518				67,936	101,904	203,807			135,871			
Market livestock sales	118,128			118,128									
Other operating income	49,636									16,545	33,091		
Other miscellaneous income	5,000			5,000									
Cash used for:													
Feed purchases, feeder livestock purchases and other items for resale	(31,583)	(7,896)	(7,896)	(3,948)									
Operating expenses	(466,329)	(10,329)	(25,333)	(76,000)	(50,666)	(30,808)	(34,807)	(20,267)	(39,520)	(83,600)			
Interest expenses	(40,784)				(26,594)	(2,088)	(10,118)			(1,984)			
Income taxes	(14,769)			(14,769)									
Net Cash Income from Operating Activities	128,817	(18,225)	(33,229)	28,411	(9,324)	84,616	178,490	(20,267)	(39,520)	66,832	(31,509)	(19,148)	(23,095)
Cash from Investing Activities													
Cash provided by sale of:													
Breeding livestock	28,915			28,915									
Machinery & equipment	0												
Real estate & buildings	0												
All other investments	0												
Cash used for purchase of:													
Breeding livestock	(5,000)											(5,000)	
Machinery & equipment	0												
Real estate & buildings	(35,000)										(35,000)		
All other investments	0												
Net Cash from Investing Activities	(11,085)	0	0	28,915	0	0	0	0	0	0	(35,000)	(5,000)	0
Cash from Financing Activities													
Cash provided by:													
Operating loans	95,570		63,076							32,494			
Term debt financing	0												
Nonfarm income contributed to the farm business	28,089		2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,349
Capital contributions, gifts, inheritances	0												
Cash used for:													
Principal on term debt	(100,926)				(70,926)	(4,049)	(18,500)			(7,451)			
Principal on finance leases	(13,506)					(9,008)	(4,498)						
Repayment of operating and CCC loans	(74,750)									(60,124)	(14,626)		
Owner withdrawals for unpaid management and labor	(55,740)		(18,952)					(36,788)					
Owner withdrawals-other	(12,680)												(12,680)
Dividends and capital distributions	0												
Net Cash from Financing Activities	(133,943)	2,340	46,464	2,340	(68,586)	(10,717)	(20,658)	(34,448)	2,340	(32,741)	(12,286)	2,340	(10,331)
Net Change in Cash	(16,212)	(15,885)	13,325	59,666	(77,910)	73,899	157,832	(54,715)	(37,180)	34,091	(78,795)	(21,808)	(33,426)
Beginning Cash Balance	68,419	68,419	52,534	65,769	125,435	47,525	105,816	244,040	189,325	152,145	186,236	107,441	85,633
Ending Cash Balance	52,207	(52,534)	65,769	125,435	47,525	105,816	244,040	189,325	152,145	186,236	107,441	85,633	52,207