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Worksheet 2T.15: Current Cash Flow  
 (<http://misadocuments.info/2T.15CurrentCashFlow.pdf>)

**CURRENT CASH FLOW**

Use the space below to record cash flow for your most recent production year (reflecting your current, pre-transition operations). Begin by tallying annual cash inflows and annual cash outflows. Then subtract outflows from the inflows. If the projected net cash flow is positive, then you should have had enough cash on hand to cover expenses and make debt payments on time. (Keep in mind that month-to-month cash flow may still have been an issue.) If, on the other hand, net cash flow is negative, the farm business may have had trouble repaying short-term debt. An electronic version of this worksheet is available at [http://misadocuments.info/OrganicTransitionPlanner\\_spreadsheets.xlsx](http://misadocuments.info/OrganicTransitionPlanner_spreadsheets.xlsx).

**YEAR** \_\_\_\_\_

**CASH INFLOWS**

Gross cash farm income (a) \_\_\_\_\_  
 Nonfarm income (b) \_\_\_\_\_  
 Capital sales (c) \_\_\_\_\_  
 New borrowings (d) \_\_\_\_\_  
 Grants (e) \_\_\_\_\_  
**Total Cash Inflows (f) = (a+b+c+d+e)** \_\_\_\_\_

**CASH OUTFLOWS**

Total farm expenses (g) \_\_\_\_\_  
 Depreciation (h) \_\_\_\_\_  
 Total cash farm expenses (i) = (g-h) \_\_\_\_\_  
 Living expenses (j) \_\_\_\_\_  
 Taxes (income, social sec.) (k) \_\_\_\_\_  
 Capital purchases (l) \_\_\_\_\_  
 Principal payments (m) \_\_\_\_\_  
**Total Cash Outflows (n) = (i+j+k+l+m)** \_\_\_\_\_

**Net Cash Flow (f-n)** \_\_\_\_\_