

# Cash Flow



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NCEA Sheep & Beef v2.0 from 2019 to 2020

	2019	2020
Income		
Beef		
Income		
Sales - Beef - R2 Heifers	188,420	186,824
Total Income	188,420	186,824
Costs		
Purchases - Beef - R2 Heifers	23,588	23,668
Total Costs	23,588	23,668
<b>Beef Gross Profit</b>	<b>164,832</b>	<b>163,156</b>
Sheep		
Income		
Sales - Sheep - MA Ewes	34,611	34,611
Sales - Sheep - Mixed Lambs	222,659	222,892
Total Income	257,270	257,503
Costs		
Purchases - Sheep - MA Ewes	16,767	16,767
Total Costs	16,767	16,767
<b>Sheep Gross Profit</b>	<b>240,503</b>	<b>240,736</b>
Other Income		
Cropping Income	7,490	7,490
Grazing Income	2,332	2,332
Wool Income	38,472	38,472
Other Income	34,000	34,000
Salary Wages and Fees Recieved	88,326	88,326
Total Other Income	170,620	170,620

<b>Gross Profit</b>	<b>575,955</b>	<b>574,512</b>
▼ Operating Expenses		
Administration	33,554	33,554
Animal Health	18,933	18,933
Electricity	6,002	6,002
Fertiliser	40,000	40,000
Freight	5,549	5,549
Insurance	8,000	8,000
Levies	8,000	8,000
Other Operations	3,576	3,576
Other Overheads	8,875	8,875
Rates	8,500	8,500
Repairs and Maintenance	22,000	22,000
Shearing Expenses	14,214	14,214
Staff Costs	22,617	22,617
Supplements & Concentrates	45,783	45,783
Vehicle Expenses	14,501	14,501
Weed & Pest	5,649	5,649
Total Operating Expenses	265,753	265,753
<b>Operating Surplus</b>	<b>310,202</b>	<b>308,759</b>
▼ Lease & Rent		
Lease & Rent	30,000	25,000
Total Lease & Rent	30,000	25,000
▼ Interest		
Interest on Overdraft	6,908	20,000
Table Loan Interest Payments	69,314	95,769
Tractor Interest Payments	3,460	2,867
Family Loan from Parents Interest Payments	29,400	29,400
Total Interest	109,082	148,036

▼ Taxation		
Taxation	29,023	23,153
Total Taxation	29,023	23,153
<b>Total Cash Surplus</b>	<b>142,098</b>	<b>112,570</b>
▼ Personal & Drawings		
Personal & Drawings	(70,000)	(70,000)
Total Personal & Drawings	(70,000)	(70,000)
▼ Non Operating Movements		
▼ Other		
Table Loan	(41,982)	(32,057)
Tractor	(8,563)	(7,097)
Total Other	(50,545)	(39,153)
Total Non Operating Movements	<b>(50,545)</b>	<b>(39,153)</b>
▼ GST		
GST	(32,019)	29,315
Refunds/Payments	26,714	(24,010)
Total GST	(5,305)	5,305
<b>Opening Balance</b>	<b>-</b>	<b>16,247</b>
<b>Net Cash Movement</b>	<b>16,247</b>	<b>8,722</b>
<b>Closing Balance</b>	<b>16,247</b>	<b>24,968</b>