

# Cash Flow



Dan Waikato  
NCEA Generic Dairy Farm from 2018 to 2021

	2018	2019	2020	2021
Income				
Cows				
<b>Cows Gross Profit</b>	-	-	-	-
Net Livestock Sales				
Income				
Sales - Net Livestock Sales	30,000	40,000	45,000	45,000
<b>Total Income</b>	<b>30,000</b>	<b>40,000</b>	<b>45,000</b>	<b>45,000</b>
<b>Net Livestock Sales Gross Profit</b>	<b>30,000</b>	<b>40,000</b>	<b>45,000</b>	<b>45,000</b>
Big Herd				
Income				
Milk Income	540,580	509,335	494,585	513,220
Deferred Milk Income	119,900	104,000	85,000	55,000
<b>Total Income</b>	<b>660,480</b>	<b>613,335</b>	<b>579,585</b>	<b>568,220</b>
<b>Big Herd Gross Profit</b>	<b>660,480</b>	<b>613,335</b>	<b>579,585</b>	<b>568,220</b>
Other Income				
Milk Company Dividends	33,000	33,000	44,000	33,000
Other Income	11,000	11,000	11,000	11,000
Rental - Income	12,000	12,000	12,000	12,000
<b>Total Other Income</b>	<b>56,000</b>	<b>56,000</b>	<b>67,000</b>	<b>56,000</b>
<b>Gross Profit</b>	<b>746,480</b>	<b>709,335</b>	<b>691,585</b>	<b>669,220</b>
Operating Expenses				
Administration	12,500	12,500	12,500	12,500
Animal Health	15,000	15,000	15,000	15,000
Breeding	11,000	11,000	11,000	11,000
Calf Rearing	7,500	7,500	7,500	7,500

Cropping	500	500	500	500
Electricity	12,500	12,500	12,500	12,500
Farm Working	3,500	3,500	3,500	3,500
Fertiliser	35,000	35,000	35,000	35,000
Freight	4,000	4,000	4,000	4,000
Insurance	46,000	46,000	46,000	46,000
Other Operations	500	500	500	500
Other Overheads	3,480	3,480	3,480	3,480
Pasture Renewal	7,000	7,000	7,000	7,000
Repairs and Maintenance	31,600	31,600	31,600	31,600
Shed Expenses	11,000	11,000	11,000	11,000
Staff Costs	58,000	58,000	58,000	58,000
Supplements & Concentrates	60,000	60,000	60,000	60,000
Vehicle Expenses	12,400	12,400	12,400	12,400
Weed & Pest	5,500	5,500	5,500	5,500
Total Operating Expenses	336,980	336,980	336,980	336,980
<b>Operating Surplus</b>	<b>409,500</b>	<b>372,355</b>	<b>354,605</b>	<b>332,240</b>
▼ Lease & Rent				
Lease & Rent	24,000	24,000	24,000	24,000
Total Lease & Rent	24,000	24,000	24,000	24,000
▼ Interest				
Interest on Overdraft	7,087	7,087	7,087	7,087
Term Loan Interest Payments	168,000	173,361	169,669	165,788
Total Interest	175,088	180,449	176,756	172,875
▼ Taxation				
Taxation	72,505	63,212	59,029	51,038
Total Taxation	72,505	63,212	59,029	51,038
<b>Total Cash Surplus</b>	<b>137,907</b>	<b>104,694</b>	<b>94,820</b>	<b>84,327</b>
▼ Non Operating Movements				

▼ Capex				
Capex	(20,000)	(20,000)	(20,000)	(20,000)
<b>Total Capex</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>
▼ Other				
Term Loan	-	(72,167)	(75,859)	(79,740)
<b>Total Other</b>	<b>-</b>	<b>(72,167)</b>	<b>(75,859)</b>	<b>(79,740)</b>
<b>Total Non Operating Movements</b>	<b>(20,000)</b>	<b>(92,167)</b>	<b>(95,859)</b>	<b>(99,740)</b>
▼ GST				
GST	51,075	45,503	41,191	39,486
Refunds/Payments	(41,362)	(41,077)	(44,065)	(36,591)
<b>Total GST</b>	<b>9,713</b>	<b>4,427</b>	<b>(2,874)</b>	<b>2,895</b>
<b>Opening Balance</b>	<b>(14,000)</b>	<b>113,620</b>	<b>130,574</b>	<b>126,661</b>
<b>Net Cash Movement</b>	<b>127,620</b>	<b>16,954</b>	<b>(3,913)</b>	<b>(12,518)</b>
<b>Closing Balance</b>	<b>113,620</b>	<b>130,574</b>	<b>126,661</b>	<b>114,143</b>