

# APPENDIX 1-20

# CASH FLOW AND ACCOUNTING SYSTEMS

## Cash Flow

Cash flow indicates how money is received and spent by the business. Planning for cash flow and recording cash flow are important ways for the farm to make sure it has sufficient funds to cover monthly costs, including loan payments.

What strategies are you implementing (or do you plan to implement) to maintain a positive cash flow and avoid cash flow problems?

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## Accounting Systems

All farm businesses need systems and procedures for maintaining accurate records of income and expenses by relevant categories.

What kind of accounting system do you have, or do you plan to set up, for your farm business?

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Who will do the accounts and books for the business? \_\_\_\_\_

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