



## Farm Financial Standards Council

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### Financial Guidelines for Agricultural Producers

Revised April 2011

#### What's New...

- Appendix A includes a reconciliation of accrual-adjusted net income to net cash provided from operations on the Statement of Cash Flows.
- Appendix B reflects a stronger capitalized operation, provides greater clarification to some of the financial statement notes, and expands the section on reconciling market value balance sheets between two periods.
- Appendices C and D include both cost-basis and market-basis ratios for certain solvency, profitability, and efficiency ratios. Appendix D also reflects the changes in the financial statements from the edits to Appendix B.

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