

**National Diploma Plant/Animal**

**Farm Finance**

**Handout 5A**

**Zippa LTD Activity Inflow and Outflow of Cash**

The following comparative figures in the financial statement of Zippa LTD are given to you:

 2008 2007

1. Land and Buildings 150 000 100 000
2. Vehicles 80 000 90 000
3. Inventory 90 000 110 000
4. Debtors 40 000 60 000
5. Creditors 50 000 45 000
6. Ordinary share capital 200 000 180 000

**REQUIRED**

Indicate for each item whether it is an inflow or outflow of funds.