

Ledger	Book Value	Less Debt over Asset	Net Value	Calculation
Fixed Assets				Assets v Liabilities
Buildings				Assets
Vehicles				A
Office Equipment				B
Tools				C
Computer Equipment				D
Plant and Machinery				
				I
Total Fixed Assets "A"				Liabilities
				E
				F
				J
				Note
				If "I" is Higher than "J"
				The position is <u>Positive</u>
				If "J" is Higher than "I"
				The position is <u>Negative</u>
Current Assets				
			Amount	
Bank Account No 1 (Cr bal)				
Bank Account No 2 (Cr bal)				
Bank Account No 3 (Cr bal)				
Bank Account No 4 (Cr bal)				
Bank Account No 5 (Cr bal)				
Total Current Assets "B"				
Debtors				Net Value
Current		x 0.95		
30 days		x 0.80		
60 Days		x 0.50		
Over 60 days		x 0.20		
Total Debtors "C"				
Stock				
		x 0.80		
Total Stock "D"				
Long Term Liabilities				Amount
Long Term Loan No 1				
Long Term Loan No 2				
Long Term Loan No 3				
Income Tax (owed / not due)				
Total Long Term Liabilities "E"				
Current Liabilities				Amount
Bank Overdraft				
Credit Cards				
GST				
Paye				
Income Tax				
Trade Creditors				
Total Current Liabilities "F"				
				Note
				If "I" is Higher than "J"
				The position is <u>Positive</u>
				If "J" is Higher than "I"
				The position is <u>Negative</u>
				Cash Flow v Outgoings
				Current Assets
				B
				C
				D
				K
				Current Cash Need
				F