

ANR-0135

Assessing Farm Financial Health Using Your Balance Sheet

ANR-0135-Table 1

FFSC guidance for evaluating liquidity			
Ratio	Strong	Stable	Vulnerable
Current ratio	2.0 or greater	1.3–2.0	Less than 1.3
Working capital as a percentage of gross revenue	30% or greater	10%–30%	Less than 10%
Working capital as a percentage of operating expense	40% or greater	20%–40%	Less than 20%