

Plant Nursery Management Reports

Profit and Loss Statement — PLNU0102 PlantNursery

Jul 2014 -Mar 2015

	Actuals
4-0000 · Income	
4-1000 · Sales	1,290,000
Total Income	1,290,000
5-0000 · Cost Of Sales	
5-1000 · Cost of Sales	573,000
Total Cost of Sales	573,000
Gross Profit	717,000
6-0000 · Expenses	
6-1000 · Admin Expenses	153,000
6-5100 · Wages & Salaries	451,500
6-5200 · Superannuation	45,150
Total Expense	649,650
Operating Profit	67,350
9-0000 · Other Expenses	
9-1000 · Interest Expense	16,500
Total Other Expense	16,500
Net Profit	50,850

Balance Sheet — PLNU0102 PlantNursery

Mar 2015

	Actuals
1-0000 · Assets	
1-1100 · General Cheque Account	406,040
1-2000 · Trade Debtors	170,500
1-3000 · Plant Stock	39,318
1-5000 · Fixed Assets	120,000
Total Asset	735,858
2-0000 · Liabilities	
2-2000 · Trade Creditors	172,500
2-3000 · GST Liabilities	42,993
2-3010 · GST Collected	42,993
2-5000 · Super Payable	28,300
2-6000 · Bank Loan	2,500
Total Liability	246,293
Net Assets	489,565
3-0000 · Equity	
3-8000 · Retained Earnings	438,715
3-9000 · Current Earnings	50,850
Total Equity	489,565

Where Did Our Money Go? — PLNU0102 PlantNursery

Jul 2014 -Mar 2015

Total Income	1,290,000
Total Cost of Sales	573,000
Total Expense	649,650
Total Other Income	0
Total Other Expense	16,500
Net Profit	50,850

Where We've Spent Our Money

	Balance at Jul 2014	Balance at Mar 2015	Movement
Combined Creditor	422,500	172,500	250,000
Combined Superannuation Payabl	248,150	28,300	219,850
1-5000 · Fixed Assets	0	120,000	120,000
1-3000 · Plant Stock	(12,273)	39,318	51,591
		Total	641,441

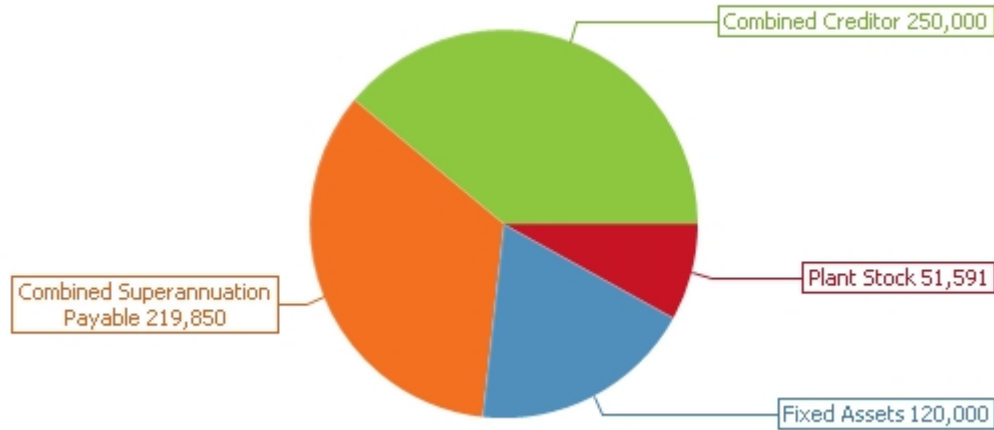
Where Our Money Came From

	Balance at Jul 2014	Balance at Mar 2015	Movement
2-6000 · Bank Loan	(105,000)	2,500	107,500
Combined Bank	830,890	406,040	424,850
Net GST	(15,248)	42,993	58,241
		Total	590,591
		Net Movement	50,850

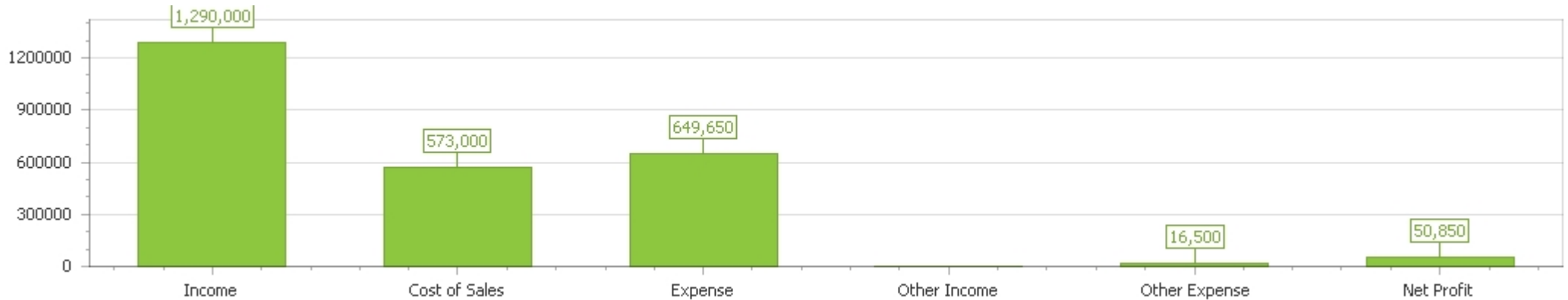
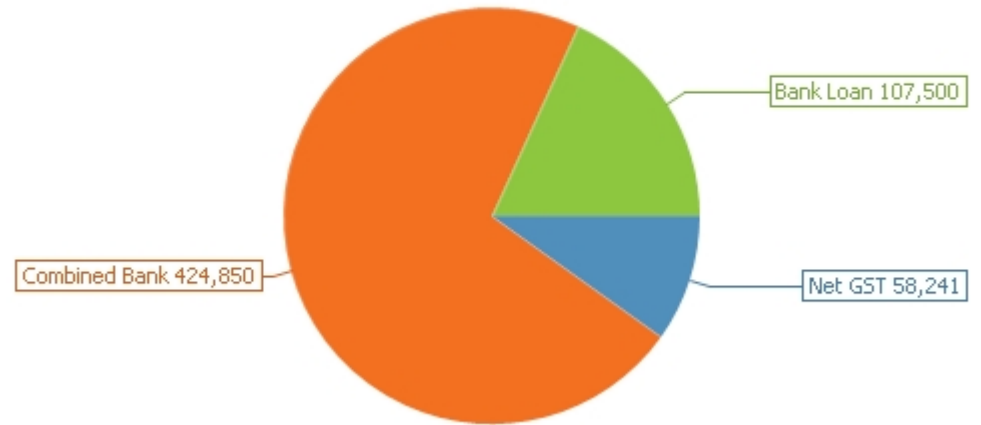
'Where Did Our Money Go?' Chart — PLNU0102 PlantNursery

Jul 2014 - Mar 2015

Where We've Spent Our Money



Where Our Money Came From



Financial Year Profit Forecast — PLNU0102 PlantNursery

Jul 2014 -Jun 2015

Using Actual figures up to Mar 2015

	Jul 2014	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	Jan 2015	Feb 2015	Mar 2015	Apr 2015	May 2015	Jun 2015	Projected Total
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Forecast	Forecast	Forecast	
4-0000 · Income													
4-1000 · Sales	150,000	150,000	180,000	150,000	150,000	195,000	90,000	90,000	135,000	185,400	137,505	95,790	1,708,695
Total Income	150,000	150,000	180,000	150,000	150,000	195,000	90,000	90,000	135,000	185,400	137,505	95,790	1,708,695
5-0000 · Cost Of Sales													
5-1000 · Cost of Sales	67,500	67,500	78,000	67,500	67,500	84,000	39,000	42,000	60,000	84,975	64,890	41,715	764,580
Total Cost of Sales	67,500	67,500	78,000	67,500	67,500	84,000	39,000	42,000	60,000	84,975	64,890	41,715	764,580
Gross Profit	82,500	82,500	102,000	82,500	82,500	111,000	51,000	48,000	75,000	100,425	72,615	54,075	944,115
6-0000 · Expenses													
6-1000 · Admin Expenses	15,000	15,000	24,000	15,000	15,000	30,000	12,000	12,000	15,000	15,450	19,313	15,450	203,213
6-5100 · Wages & Salaries	45,000	45,000	66,000	45,000	45,000	90,000	33,000	37,500	45,000	46,350	49,286	41,715	588,851
6-5200 · Superannuation	4,500	4,500	6,600	4,500	4,500	9,000	3,300	3,750	4,500	4,635	4,774	4,172	58,731
Total Expense	64,500	64,500	96,600	64,500	64,500	129,000	48,300	53,250	64,500	66,435	73,372	61,337	850,794
Operating Profit	18,000	18,000	5,400	18,000	18,000	(18,000)	2,700	(5,250)	10,500	33,990	(757)	(7,262)	93,321
9-0000 · Other Expenses													
9-1000 · Interest Expense	1,500	1,500	3,000	1,500	1,500	3,000	1,500	1,500	1,500	1,545	1,545	1,545	21,135
Total Other Expense	1,500	1,500	3,000	1,500	1,500	3,000	1,500	1,500	1,500	1,545	1,545	1,545	21,135
Net Profit	16,500	16,500	2,400	16,500	16,500	(21,000)	1,200	(6,750)	9,000	32,445	(2,302)	(8,807)	72,186

FY Forecast Assumptions — PLNU0102 PlantNursery

For the 2014-2015 Financial Year

Budget Notes

6-0000 · Expenses

6-7000 · Borrowing Expenses

June: Refer to workpapers

6-9000 · Depreciation

June: Based on FY14 Closing Pool Balance

8-0000 · Other Income

8-5000 · Profit/Loss on Sale of Assets

June: Refer to Land sale Sep 14

Cashflow Forecast — PLNU0102 PlantNursery

Apr 2015 — Mar 2016.

	Apr 2015	May 2015	Jun 2015	Jul 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	Total
Bank at Beginning	406,040	383,900	444,827	488,805	415,201	442,951	429,901	462,262	489,012	441,362	517,612	511,947	406,040
4-0000 · Income													
4-1000 · Sales	170,500	203,940	151,256	105,369	165,000	165,000	198,000	165,000	165,000	214,500	99,000	99,000	1,901,565
Cash Inflows from Operation	170,500	203,940	151,256	105,369	165,000	165,000	198,000	165,000	165,000	214,500	99,000	99,000	1,901,565
5-0000 · Cost Of Sales													
5-1000 · Cost of Sales	(93,473)	(71,379)	(45,887)	(74,250)	(74,250)	(85,800)	(74,250)	(74,250)	(92,400)	(42,900)	(46,200)	(66,000)	(841,038)
6-0000 · Expenses													
6-1000 · Admin Expenses	(16,995)	(21,244)	(16,995)	(16,500)	(16,500)	(26,400)	(16,500)	(16,500)	(33,000)	(13,200)	(13,200)	(16,500)	(223,534)
6-5100 · Wages & Salaries	(39,398)	(41,893)	(35,458)	(38,250)	(38,250)	(56,100)	(38,250)	(38,250)	(76,500)	(28,050)	(31,875)	(38,250)	(500,523)
Cash Outflows from Operation	(149,865)	(134,515)	(98,339)	(129,000)	(129,000)	(168,300)	(129,000)	(129,000)	(201,900)	(84,150)	(91,275)	(120,750)	(1,565,095)
1-0000 · Assets													
1-5000 · Fixed Assets	0	0	0	0	0	(110,000)	0	0	0	0	0	0	(110,000)
Movement in Assets	0	0	0	0	0	(110,000)	0	0	0	0	0	0	(110,000)
2-0000 · Liabilities													
2-3000 · GST Liabilities	(9,150)	0	0	(23,611)	0	0	(2,879)	0	0	(20,100)	0	0	(55,740)
2-3010 · GST Collected	(37,500)	0	0	(47,790)	0	0	(39,579)	0	0	(48,000)	0	0	(172,870)
2-3030 · GST Paid	28,350	0	0	24,179	0	0	36,700	0	0	27,900	0	0	117,129
2-3050 · PAYG Withholding	0	(6,953)	(7,393)	(6,257)	(6,750)	(6,750)	(9,900)	(6,750)	(6,750)	(13,500)	(4,950)	(5,625)	(81,578)
2-3090 · PAYG Instalments Paid	(3,780)	0	0	(5,024)	0	0	(5,760)	0	0	0	(5,940)	0	(20,504)
2-5000 · Super Payable	(28,300)	0	0	(13,581)	0	0	(15,600)	0	0	(18,000)	0	0	(75,481)
2-6000 · Bank Loan	0	0	0	0	0	110,000	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	104,000
Movement in Liabilities	(41,230)	(6,953)	(7,393)	(48,473)	(6,750)	103,250	(35,139)	(7,750)	(7,750)	(52,600)	(11,890)	(6,625)	(129,303)
9-0000 · Other Expenses													
9-1000 · Interest Expense	(1,545)	(1,545)	(1,545)	(1,500)	(1,500)	(3,000)	(1,500)	(1,500)	(3,000)	(1,500)	(1,500)	(1,500)	(21,135)
Other Outflows	(1,545)	(1,545)	(1,545)	(1,500)	(1,500)	(3,000)	(1,500)	(1,500)	(3,000)	(1,500)	(1,500)	(1,500)	(21,135)
Net Movement	(22,140)	60,927	43,978	(73,604)	27,750	(13,050)	32,361	26,750	(47,650)	76,250	(5,665)	(29,875)	76,032
Bank at End	383,900	444,827	488,805	415,201	442,951	429,901	462,262	489,012	441,362	517,612	511,947	482,072	482,072
Bank Overdraft	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Available Funds	633,900	694,827	738,805	665,201	692,951	679,901	712,262	739,012	691,362	767,612	761,947	732,072	732,072

Cashflow Forecast Chart — PLNU0102 PlantNursery

