

Monthly Reports

for

PlantNursery

March 2018

Actuals to Budget — PlantNursery

JUL 2017 - MAR 2018

	Actuals	Budget	Variance (\$)	Variance (%)
Income				
Sales	1,369,622	1,441,913	(72,291)	(5%)
Total Income	1,369,622	1,441,913	(72,291)	(5%)
Cost of Sales				
Cost of Sales	589,198	593,982	4,784	1%
Total Cost of Sales	589,198	593,982	4,784	1%
Gross Profit	780,424	847,931	(67,507)	(8%)
Expense				
Admin Expenses	159,749	150,669	(9,080)	(6%)
Wages & Salaries	441,581	438,479	(3,102)	(1%)
Superannuation	44,158	43,828	(330)	(1%)
Total Expense	645,487	632,976	(12,511)	(2%)
Operating Profit	134,937	214,955	(80,018)	(37%)
Other Expense				
Interest	17,210	17,804	594	3%
Total Other Expense	17,210	17,804	594	3%
Net Profit	117,727	197,151	(79,424)	(40%)

Current Year Budget — PlantNursery

JUL 2017 - JUN 2018

	Jul 2017	Aug 2017	Sep 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	Jun 2018	Projected Total
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
4-0000 · Income													
4-1000 · Sales	164,159	168,014	213,757	160,959	159,636	184,859	110,564	116,870	163,096	202,916	173,568	130,017	1,948,415
Total Income	164,159	168,014	213,757	160,959	159,636	184,859	110,564	116,870	163,096	202,916	173,568	130,017	1,948,415
5-0000 · Cost of Sales													
5-1000 · Cost of Sales	71,677	73,361	83,313	70,280	69,702	77,883	38,767	44,604	64,395	90,241	68,965	43,299	796,487
Total Cost of Sales	71,677	73,361	83,313	70,280	69,702	77,883	38,767	44,604	64,395	90,241	68,965	43,299	796,487
Gross Profit	92,482	94,653	130,443	90,679	89,933	106,976	71,797	72,266	98,702	112,675	104,603	86,718	1,151,928
6-0000 · Expense													
6-1000 · Admin Expenses	16,578	16,968	26,681	16,255	16,122	15,630	12,415	13,264	16,756	17,077	21,363	16,691	205,801
6-5100 · Wages & Salaries	49,735	50,903	73,373	48,766	48,365	41,477	34,141	41,451	50,267	51,231	54,519	45,067	589,295
6-5200 · Superannuation	4,974	5,090	7,337	4,877	4,836	4,128	3,414	4,145	5,027	5,123	5,281	4,507	58,739
Total Expense	71,287	72,961	107,392	69,898	69,323	61,234	49,971	58,860	72,050	73,432	81,163	66,265	853,835
Operating Profit	21,194	21,692	23,051	20,781	20,610	45,742	21,826	13,406	26,652	39,244	23,441	20,453	298,093
9-0000 · Other Expense													
9-1000 · Interest	1,625	1,664	3,270	1,594	1,581	3,282	1,521	1,626	1,643	1,674	1,676	1,636	22,790



	Jul 2017	Aug 2017	Sep 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	Jun 2018	Projected Total
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
Total Other Expense	1,625	1,664	3,270	1,594	1,581	3,282	1,521	1,626	1,643	1,674	1,676	1,636	22,790
Net Profit	19,569	20,029	19,781	19,188	19,030	42,460	20,305	11,780	25,009	37,570	21,765	18,817	275,303



Actual + Forecast — PlantNursery

JUL 2017 - JUN 2018

	Jul 2017	Aug 2017	Sep 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	Jun 2018	Projected Total	Full Year Budget	Projected Variance
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Forecast	Forecast	Forecast			
4-0000 · Income															
4-1000 · Sales	157,800	160,725	188,640	155,100	154,200	206,700	88,200	116,507	141,750	202,916	173,568	130,017	1,876,124	1,948,415	(72,291)
Total Income	157,800	160,725	188,640	155,100	154,200	206,700	88,200	116,507	141,750	202,916	173,568	130,017	1,876,124	1,948,415	(72,291)
5-0000 · Cost of Sales															
5-1000 · Cost of Sales	71,010	72,326	81,744	69,795	69,390	79,949	38,220	43,764	63,000	90,241	68,965	43,299	791,703	796,487	4,784
Total Cost of Sales	71,010	72,326	81,744	69,795	69,390	79,949	38,220	43,764	63,000	90,241	68,965	43,299	791,703	796,487	4,784
Gross Profit	86,790	88,399	106,896	85,305	84,810	126,751	49,980	72,743	78,750	112,675	104,603	86,718	1,084,421	1,151,928	(67,507)
6-0000 · Expense															
6-1000 · Admin Expenses	15,780	16,073	25,152	15,510	15,420	31,800	11,760	12,504	15,750	17,077	21,363	16,691	214,880	205,801	(9,080)
6-5100 · Wages & Salaries	47,340	48,218	69,168	46,530	46,260	65,400	32,340	39,075	47,250	51,231	54,519	45,067	592,397	589,295	(3,102)
6-5200 · Superannuation	4,734	4,822	6,917	4,653	4,626	6,540	3,234	3,908	4,725	5,123	5,281	4,507	59,069	58,739	(330)
Total Expense	67,854	69,112	101,237	66,693	66,306	103,740	47,334	55,487	67,725	73,432	81,163	66,265	866,346	853,835	(12,511)
Operating Profit	18,936	19,287	5,659	18,612	18,504	23,011	2,646	17,257	11,025	39,244	23,441	20,453	218,075	298,093	(80,018)
9-0000 · Other Expense															
9-1000 · Interest	1,578	1,607	3,144	1,551	1,542	3,180	1,470	1,563	1,575	1,674	1,676	1,636	22,196	22,790	594



	Jul 2017	Aug 2017	Sep 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	Jun 2018	Projected Total	Full Year Budget	Projected Variance
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Forecast	Forecast	Forecast			
Total Other Expense	1,578	1,607	3,144	1,551	1,542	3,180	1,470	1,563	1,575	1,674	1,676	1,636	22,196	22,790	594
Net Profit	17,358	17,680	2,515	17,061	16,962	19,831	1,176	15,694	9,450	37,570	21,765	18,817	195,878	275,303	(79,424)
Additional Information															
Cost of Sales	45%	45%	43%	45%	45%	39%	43%	38%	44%	44%	40%	33%	42%	41%	1
Debtor Days	39	39	39	39	39	39	39	39	40	49	45	34	34	33	1
Net Profit Margin	11%	11%	1%	11%	11%	10%	1%	13%	7%	19%	13%	14%	10%	14%	(4)
Return on Assets	1%	1%	0%	1%	1%	2%	0%	1%	1%	3%	2%	1%	14%	21%	(7)
Wages to Turnover	33%	33%	40%	33%	33%	35%	40%	37%	37%	28%	34%	38%	35%	33%	1
Working Capital Ratio	234%	238%	238%	242%	245%	249%	187%	190%	191%	222%	224%	237%	237%	458%	(220)



Budget Remaining — PlantNursery

MONTH: MAR 2018

	Mar 2018			Jul 2017 -Mar 2018					
	Actuals	Budgets	Variance	(YTD)Actuals	(YTD)Budgets	Variance	Budget Annual Total	Unspent / Unearned Budget	Spent (%)
4-0000 · Income									
4-1000 · Sales	141,750	163,096	(21,346)	1,369,622	1,441,913	(72,291)	1,948,415	578,793	70%
Total Income	141,750	163,096	(21,346)	1,369,622	1,441,913	(72,291)	1,948,415	578,793	70%
5-0000 · Cost of Sales									
5-1000 · Cost of Sales	63,000	64,395	1,395	589,198	593,982	4,784	796,487	207,289	74%
Total Cost of Sales	63,000	64,395	1,395	589,198	593,982	4,784	796,487	207,289	74%
Gross Profit	78,750	98,702	(19,952)	780,424	847,931	(67,507)	1,151,928	371,504	68%
6-0000 · Expense									
6-1000 · Admin Expenses	15,750	16,756	1,006	159,749	150,669	(9,080)	205,801	46,052	78%
6-5100 · Wages & Salaries	47,250	50,267	3,017	441,581	438,479	(3,102)	589,295	147,715	75%
6-5200 · Superannuation	4,725	5,027	302	44,158	43,828	(330)	58,739	14,581	75%
Total Expense	67,725	72,050	4,325	645,487	632,976	(12,511)	853,835	208,348	76%
Operating Profit	11,025	26,652	(15,627)	134,937	214,955	(80,018)	298,093	163,156	45%
9-0000 · Other Expense									



	Mar 2018			Jul 2017 -Mar 2018					
	Actuals	Budgets	Variance	(YTD)Actuals	(YTD)Budgets	Variance	Budget Annual Total	Unspent / Unearned Budget	Spent (%)
9-1000 · Interest	1,575	1,643	68	17,210	17,804	594	22,790	5,580	76%
Total Other Expense	1,575	1,643	68	17,210	17,804	594	22,790	5,580	76%
Net Profit	9,450	25,009	(15,559)	117,727	197,151	(79,424)	275,303	157,576	43%



Last Year Comparison — PlantNursery

MONTH: MAR 2018

	Mar 2018			Jul 2017 - Mar 2018			Mar 2017		Jul 2016 - Mar 2017		Last Year Full Year Actuals
	Actuals	Budgets	Variance	(YTD) Actuals	(YTD) Budgets	Variance	Actuals	Variance	(YTD) Actuals	Variance	
4-0000 · Income											
4-1000 · Sales	141,750	163,096	(21,346)	1,369,622	1,441,913	(72,291)	161,482	(19,732)	1,427,637	(58,015)	1,929,124
Total Income	141,750	163,096	(21,346)	1,369,622	1,441,913	(72,291)	161,482	(19,732)	1,427,637	(58,015)	1,929,124
5-0000 · Cost of Sales											
5-1000 · Cost of Sales	63,000	64,395	1,395	589,198	593,982	4,784	65,709	2,709	606,104	16,906	812,742
Total Cost of Sales	63,000	64,395	1,395	589,198	593,982	4,784	65,709	2,709	606,104	16,906	812,742
Gross Profit	78,750	98,702	(19,952)	780,424	847,931	(67,507)	95,773	(17,023)	821,533	(41,109)	1,116,382
6-0000 · Expense											
6-1000 · Admin Expenses	15,750	16,756	1,006	159,749	150,669	(9,080)	16,427	677	147,715	(12,034)	201,765
6-5100 · Wages & Salaries	47,250	50,267	3,017	441,581	438,479	(3,102)	49,282	2,032	429,881	(11,699)	577,740
6-5200 · Superannuation	4,725	5,027	302	44,158	43,828	(330)	4,928	203	42,969	(1,189)	57,587
Total Expense	67,725	72,050	4,325	645,487	632,976	(12,511)	70,637	2,912	620,565	(24,922)	837,093
Operating Profit	11,025	26,652	(15,627)	134,937	214,955	(80,018)	25,135	(14,110)	200,968	(66,031)	279,289
9-0000 · Other Expense											



	Mar 2018			Jul 2017 - Mar 2018			Mar 2017		Jul 2016 - Mar 2017		Last Year Full Year Actuals
	Actuals	Budgets	Variance	(YTD) Actuals	(YTD) Budgets	Variance	Actuals	Variance	(YTD) Actuals	Variance	
9-1000 · Interest	1,575	1,643	68	17,210	17,804	594	1,643	68	17,804	594	22,790
Total Other Expense	1,575	1,643	68	17,210	17,804	594	1,643	68	17,804	594	22,790
Net Profit	9,450	25,009	(15,559)	117,727	197,151	(79,424)	23,493	(14,043)	183,164	(65,437)	256,498



P & L with Last Year — PlantNursery

MAR 2018

	Mar 2018	Mar 2017	Variance	% Variance
Income				
Sales	141,750	161,482	(19,732)	(12%)
Total Income	141,750	161,482	(19,732)	(12%)
Cost of Sales				
Cost of Sales	63,000	65,709	2,709	4%
Total Cost of Sales	63,000	65,709	2,709	4%
Gross Profit	78,750	95,773	(17,023)	(18%)
Expense				
Admin Expenses	15,750	16,427	677	4%
Wages & Salaries	47,250	49,282	2,032	4%
Superannuation	4,725	4,928	203	4%
Total Expense	67,725	70,637	2,912	4%
Operating Profit	11,025	25,135	(14,110)	(56%)
Other Expense				
Interest	1,575	1,643	68	4%
Total Other Expense	1,575	1,643	68	4%
Net Profit	9,450	23,493	(14,043)	(60%)
Additional Information				
Creditor Days	(38)	(131)	93	(1)
Debtor Days	40	49	(9)	0
Operating Profit	8%	16%	(8%)	N/A
Return on Assets	1%	2%	(1%)	N/A
Return on Equity	1%	4%	(3%)	N/A

Balance Sheet — PlantNursery

MAR 2018

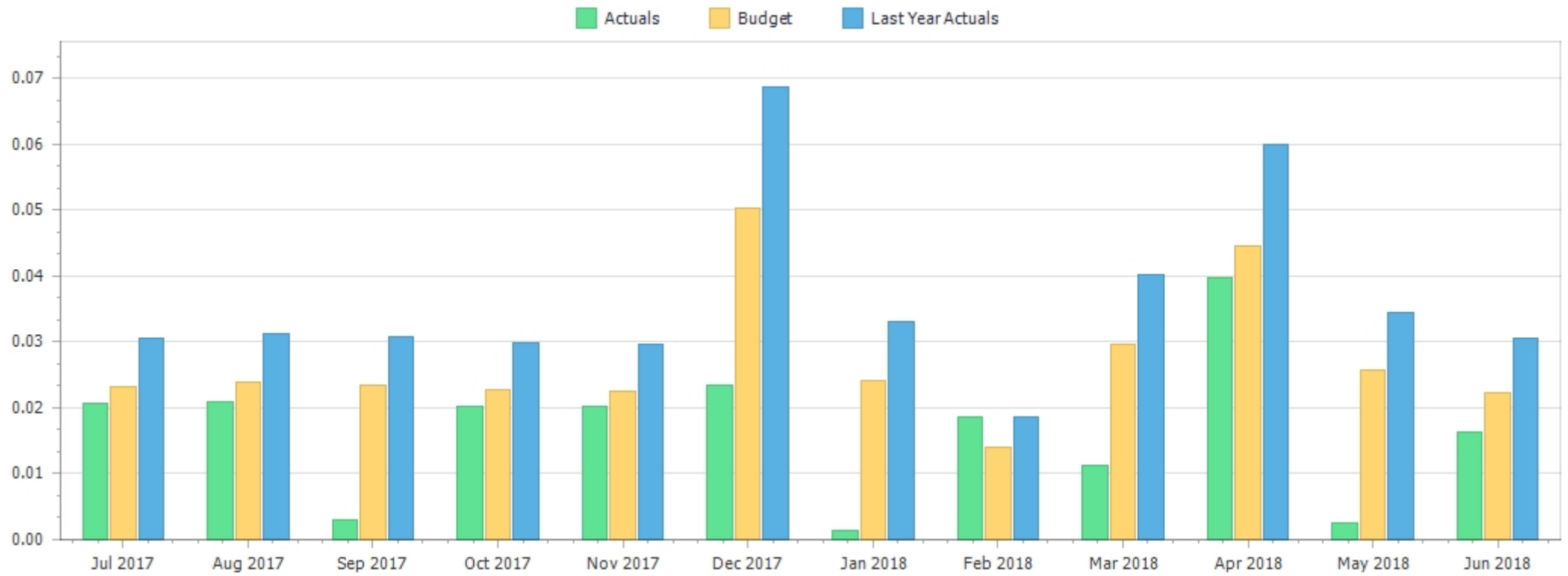
	Mar 2018	Mar 2017	Variance	% Variance
Asset				
General Cheque Account	508,427	719,869	(211,442)	(29%)
Trade Debtors	203,955	192,229	11,726	6%
Plant Stock	254,738	182,502	72,236	40%
Fixed Assets	498,040	373,480	124,560	33%
Total Asset	1,465,160	1,468,080	(2,920)	0%
Liability				
Trade Creditors	98,765	250,658	151,893	61%
GST Liabilities	249,210	157,958	(91,251)	(58%)
GST Collected	248,301	157,958	(90,342)	(57%)
GST Paid	909	0	(909)	N/A
PAYG Withholding	47,428	47,428	0	0%
Super Payable	(159,069)	60,859	219,928	361%
Bank Loan	269,310	182,722	(86,588)	(47%)
Total Liability	505,644	699,625	193,981	28%
Net Assets	959,516	768,455	191,061	25%
Equity				
Retained Earnings	841,789	585,291	256,498	44%
Current Earnings	117,727	183,164	(65,437)	(36%)
Total Equity	959,516	768,455	191,061	25%

Trial Balance — PlantNursery

MAR 2018

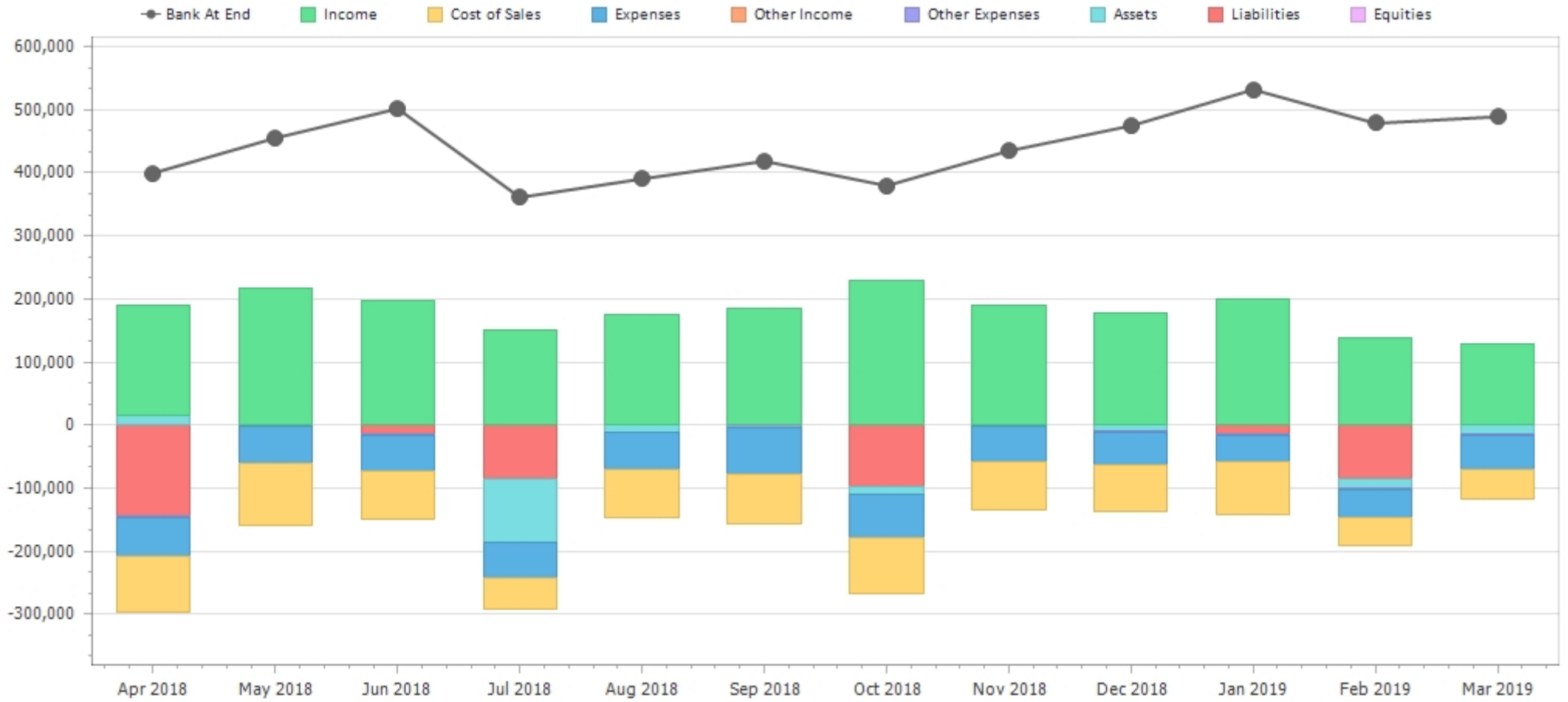
	Debit	Credit	YTD Debit	YTD Credit
1-1100 · General Cheque Account	24,728		508,427	
1-2000 · Trade Debtors	0		203,955	
1-3000 · Plant Stock		11,025	254,738	
1-5000 · Fixed Assets	0		498,040	
2-2000 · Trade Creditors	0			98,765
2-3010 · GST Collected		7,403		248,301
2-3030 · GST Paid	0			909
2-3050 · PAYG Withholding	0			47,428
2-5000 · Super Payable		4,725	159,069	
2-6000 · Bank Loan	7,875			269,310
3-8000 · Retained Earnings				841,789
4-1000 · Sales		141,750		1,369,622
5-1000 · Cost of Sales	63,000		589,198	
6-1000 · Admin Expenses	15,750		159,749	
6-5100 · Wages & Salaries	47,250		441,581	
6-5200 · Superannuation	4,725		44,158	
9-1000 · Interest	1,575		17,210	
Total	164,903	164,903	2,876,124	2,876,124

Return on Equity — PlantNursery



Cashflow Forecast — PlantNursery

APR 2018 — MAR 2019



Where Did Our Money Go? — PlantNursery

JUL 2017 - MAR 2018

	Opening Jul 2017	Closing Mar 2018	Movement
Summary Profit and Loss			
Income			1,369,622
Cost of Sales			589,198
Expense			645,487
Other Income			0
Other Expense			17,210
Net Profit			117,727
Where Our Money Came From			
Bank Loan	157,791	269,310	111,519
GST Collected	185,212	248,301	63,089
GST Paid	0	909	909
Total			175,517
Where We've Spent Our Money			
Trade Creditors	359,515	98,765	260,750
Super Payable	73,168	(159,069)	232,237
Fixed Assets	373,480	498,040	124,560
Plant Stock	201,031	254,738	53,707
Total			671,254
How This Affected Your Bank			
General Cheque Account	886,438	508,427	(378,011)
Undeposited Funds	0	0	0
Total			(378,011)
Net Movement			117,727