

Arable & Processing Post CPI

MACFARLANE RURAL BUSINESS LTD

PHYSICAL PRODUCTION SUMMARY

Farm / Client	Central Plains	File Name	6a. Arable & Process Crop Post CP
Business Year	Irrigated	Date Printed	7-Sep-09
Total Farm Area (ha)	400	Prepared By:	Macfarlane Rural Business
Total Effective Area (ha)	390		
Total Stock Units Wintered:			

SHEEP		CATTLE	
Ewes		Cows	
Ewe Hoggets		Heifers	
Male Hoggets		Heifer Calves	
Wethers		Male Calves	
Rams		Steers/Bulls	
		Bulls	
TOTAL SHEEP		TOTAL CATTLE	
Sheep stock units		Cattle stock units	
Lambing percentage		Calving percentage	
Wool/sheep S.U.		Cows in Milk	
Av. Wool Price/kg	260	kgMS /cow	
		kgMS /ha	
SHEEP INCOME/SU		CATTLE INCOME/SU	

DEER		PRODUCE		
M.A. Hinds		Crop	Area	Yield/Ha
R 2yr Hinds		M.Wheat	65.0	9.0
R 1yr Hinds		F.Wheat	65.0	12.0
R1yr Stags		Oats		
R 2yr Stags		Barley		
M.A. Stags		Peas	65.0	7.0
		Other Grain	65.0	65.0
TOTAL DEER		Grass Seed 1.	65.0	1.8
Deer stock units		Grass Seed 2.		
Fawning percentage		Clover	65.0	0.7
Velvet/stag		Other Small Seed		
Av. Velvet Price/kg				
		TOTAL AREA	390.0	
DEER INCOME/SU		PRODUCE INCOME/HA		5,095

FINANCIAL INDICES

	Total \$	\$/ha	\$/su
Total Cash Farm Income	2,165,918	5,554	
Change in Value of Stock on Hand			
Change in Value of Produce on Hand			
Gross Farm Income	2,165,918	5,554	
Farm Working Expenses	1,285,703	3,297	
Earnings Before Interest, Drawings and Tax	880,215	2,257	
Total Debt Servicing (interest only)			
Farm Working Expenses as a % of Gross Farm Income			59
Debt Servicing as % of Gross Farm Income			
Debt Servicing as % of EBIT			

MACFARLANE RURAL BUSINESS LTD BUDGET SUMMARY
390 Su or Ha

	TOTAL \$			TOTAL \$	
WAGES	106,000	271.8	SHEEP	545,842	1,399.6
ANIMAL HEALTH	6,000	15.4	WOOL	13,520	34.7
STOCKFEED PURCHASED	1,200	3.1	CATTLE		
OTHER STOCK EXPENSES	1,000	2.6	MILK		
FEED CONSERVATION			DEER		
CONTRACTING	82,225	210.8	VELVET		
CARTAGE	110,520	283.4	GRAIN AND PULSE PRODUCE		
FERTILISER & LIME	318,338	816.3	Previous Yr Sales		
SEEDS & TREATMENT	155,350	398.3	Current Yr Sales	1,476,150	3,785.0
SACKS & SEED DRESSING	50,750	130.1	Unsold At Year End		
WEED & PEST CONTROL	150,800	386.7	SMALL SEED PRODUCE		
REPAIRS & MAINTENANCE	52,000	133.3	Previous Yr Sales		
VEHICLE EXPENSES	54,250	139.1	Current Yr Sales	510,900	1,310.0
ELECTRICITY	130,000	333.3	Unsold At Year End		
OTHER WORKING EXPS			MISCELLANEOUS INCOME		
ADMINISTRATION	20,000	51.3			
STANDING CHARGES	47,270	121.2	STOCK PURCHASES		
			Sheep	-380,494	-975.6
			Cattle		
			Deer		
			Other		
CASH FARM WORKING EXPENSES	1,285,703	3,296.7	CASH FARM INCOME	2,165,918	5,553.6
CASH FARM WORKING PROFIT	880,215	2,257.0			
DEBT SERVICING					
Mortgage					
Term Interest					
Current Account					
Rent					
Other					
CASH OPERATING EXPENSES	1,285,703	3,296.7	CASH OPERATING INCOME	2,165,918	5,553.6
CASH OPERATING SURPLUS/DEFICIT	880,215	2,257.0			
PERSONAL DRAWINGS			NON OPERATING INCOME		
OTHER PERSONAL					
TAXATION					
CAPITAL PURCHASES & PAYMENTS	82,000	210.3	INVESTMENT INCOME		
INVESTMENTS					
UNPAID ACCOUNTS					
TOTAL CASH EXPENDITURE	1,367,703	3,506.9	TOTAL CASH INCOME	2,165,918	5,553.6
TOTAL CASH SURPLUS/DEFICIT	798,215	2,046.7			
Change in value of stock on hand					
Change in value of produce on hand					
Depreciation					
TRUE SURPLUS/DEFICIT	798,215	2,046.7			

Last Year Actual	SHEEP ACCOUNT 1						Total Budget
	SHEEP ON HAND OPENING STOCK UNITS						
	TOTAL HEAD						
			Ewe				
			Ewe Hoggets				
			Male Hoggets				
			Wethers				
			Rams				
	<i>Comments</i>	<i>Nos.</i>	SHEEP PURCHASES			TOTAL	
			Ewes	@ \$	per head		
			Ewes 2th	@\$	per head		
			Ewe Hoggets	@\$	per head		
	30kg@\$1.95	3,000	Winter lambs	@\$	58.5 per head	175,500	
	30kg@\$1.95	1,900	Summer Lambs	@\$	58.5 per head	111,150	
	35kg@\$1.95	1,375	Winter lambs	@\$	68.3 per head	93,844	
			Wethers	@\$	per head		
			Rams	@\$	per head		
			TOTAL SHEEP PURCHASES			380,494	
	LAMBING						
			Ewes at	Lambing %.	Total Lambs		
			Hoggets at	Lambing %.	Total Lambs		
			Ewe Lambs				
			Male Lambs				
	<i>Comments</i>	<i>Nos.</i>	SHEEP SALES			TOTAL	
			Ewes	@ \$	per head		
			Ewe 2ths	@\$	per head		
			Ewe lambs	@\$	per head		
			Ewe lambs	@\$	per head		
			Ewe lambs	@\$	per head		
	19kg@\$5.10/kg	4,225	Winter lambs	@\$	96.9 per head	409,403	
	16.7kg@\$4.30/kg	1,900	Summer lambs	@\$	71.8 per head	136,439	
			Winter lambs	@\$	per head		
			Male Hoggets	@\$	per head		
			Wethers	@\$	per head		
			Rams	@\$	per head		
			TOTAL SHEEP SALES			545,842	
	DEATHS						
			Ewes		per cent		
			Ewe Hoggets		per cent		
			Male Hoggets		per cent		
		150	lambs		per cent		
			Rams		per cent		
	SHEEP ON HAND CLOSING STOCK UNITS						
	TOTAL HEAD						
			Ewes				
			Ewe Hoggets				
			Male Hoggets				
			Wethers				
			Rams				
	WOOL ACCOUNT 1						
	<i>Comments</i>	<i>Nos.</i>		kg/head	c/kg	TOTAL \$	
			Ewes	@			
			Ewes	@			
			Ewes	@			
			Ewes	@			
			Ewe Hoggets	@			
			Hoggets	@			
		4,000	Lambs	1.3 @	260.0	13,520	
			Others	@			
				@			
			Crutching	@			
	Total kg	5,200	TOTAL WOOL SOLD			13,520	
			AV Wool Price (c/kg)			260	

Last Year Actual	GRAIN & PULSE ACCOUNT							Total Budget
	PRODUCE UNSOLD TO BEGIN						TOTAL	
	M.Wheat	tonne of	Variety	@		\$/tonne		
	M.Wheat	tonne of		@		\$/tonne		
	M.Wheat	tonne of		@		\$/tonne		
	F.Wheat	tonne of		@		\$/tonne		
	F.Wheat	tonne of		@		\$/tonne		
	F.Wheat	tonne of		@		\$/tonne		
	Oats	tonne of		@		\$/tonne		
	Oats	tonne of		@		\$/tonne		
	Barley	tonne of		@		\$/tonne		
	Barley	tonne of		@		\$/tonne		
	Barley	tonne of		@		\$/tonne		
	Peas	tonne of		@		\$/tonne		
	Peas	tonne of		@		\$/tonne		
	Other	tonne of		@		\$/tonne		
	Other	tonne of		@		\$/tonne		
	TOTAL PRODUCTION ON HAND AT OPENING - SOLD							
	PRODUCE GROWN AND SOLD DURING YEAR							
		Variety	Area	Yield	Tonnes	Price	TOTAL	
	M.Wheat			65.0	9.0	585 440	257,400	
	M.Wheat							
	M.Wheat							
	F.Wheat		65.0	12.0	780	380	296,400	
	F.Wheat							
	F.Wheat							
	Oats							
	Oats							
	Barley							
	Barley							
	Barley							
	Peas		65.0	7.0	455	300	136,500	
	Peas							
	Potatoes		65.0	65.0	4,225	186	785,850	
	Other							
	TOTAL PRODUCTION GROWN AND SOLD DURING THE YEAR							1,476,150
	PRODUCE UNSOLD AT CLOSING							
		Variety	Area	Yield	Tonnes	Price	TOTAL	
	M.Wheat							
	M.Wheat							
	M.Wheat							
	F.Wheat							
	F.Wheat							
	F.Wheat							
	Oats							
	Oats							
	Barley							
	Barley							
	Barley							
	Peas							
	Peas							
	Other							
	Other							
	TOTAL PRODUCTION UNSOLD ON HAND AT CLOSING							

Last Year Actual	SMALL SEEDS ACCOUNT						Total Budget
	PRODUCE UNSOLD TO BEGIN						
			<i>Variety</i>				TOTAL
	Grass Seed 1.	tonne of	@			\$/kg	
	Grass Seed 1.	tonne of	@			\$/kg	
	Grass Seed 1.	tonne of	@			\$/kg	
	Grass Seed 1.	tonne of	@			\$/kg	
	Grass Seed 1.	tonne of	@			\$/kg	
	Grass Seed 2.	tonne of	@			\$/kg	
	Grass Seed 2.	tonne of	@			\$/kg	
	Grass Seed 2.	tonne of	@			\$/kg	
	Grass Seed 2.	tonne of	@			\$/kg	
	Clover	tonne of	@			\$/kg	
	Clover	tonne of	@			\$/kg	
	Other	tonne of	@			\$/kg	
	Other	tonne of	@			\$/kg	
	Other	tonne of	@			\$/kg	
	TOTAL PRODUCTION ON HAND AT OPENING - SOLD						
	PRODUCE GROWN AND SOLD DURING YEAR						
	VARIETY	<i>Variety</i>	<i>Area</i>	<i>Yield</i>	<i>Tonnes</i>	<i>Price</i>	TOTAL
	Grass Seed 1.		65.0	1.8	117.0	2,200.0	257,400
	Grass Seed 1.						
	Grass Seed 1.						
	Grass Seed 1.						
	Grass Seed 2.						
	Grass Seed 2.						
	Grass Seed 2.						
	Grass Seed 2.						
	Clover		65.0	0.7	42.3	6,000.0	253,500
	Clover						
	Other						
	Other						
	Other						
	Other						
	TOTAL PRODUCTION GROWN AND SOLD DURING THE YEAR						510,900
	PRODUCE UNSOLD AT CLOSING						
	VARIETY	<i>Variety</i>	<i>Area</i>	<i>Yield</i>	<i>Tonnes</i>	<i>Price</i>	TOTAL
	Grass Seed 1.						
	Grass Seed 1.						
	Grass Seed 1.						
	Grass Seed 1.						
	Grass Seed 2.						
	Grass Seed 2.						
	Grass Seed 2.						
	Grass Seed 2.						
	Clover						
	Clover						
	Other						
	Other						
	Other						
	Other						
	TOTAL PRODUCTION UNSOLD ON HAND AT CLOSING						

Last Year Actual	EXPENDITURE	Total Budget
	WAGES	TOTAL
	Farm Staff Permanent @\$ per month	
	Permanent @\$ 3,500 per month	42,000
	Permanent @\$ 3,500 per month	42,000
	Permanent @\$ per month	
	harvest Casual 600 hours @\$ 18 per hour	10,800
	Casual hours @\$ per hour	
	Casual hours @\$ per hour	
	Casual hours @\$ per hour	
	TOTAL FARM STAFF	94,800
	Shearing Ewes sheep @\$/100	
	Lambs 4,000 sheep 280 @\$/100	11,200
	Crutching Ewes sheep @\$/100	
	Lambs sheep @\$/100	
	Shed Hands	
	Shearing & Crutching	
	TOTAL SHEARING	11,200
	Rations / Store	
	Other	
	TOTAL RATIONS/STORE	
	STOCK PURCHASES	TOTAL
	Sheep	380,494
	Cattle	
	Deer	
	Other	
	TOTAL STOCK PURCHASES	380,494
	ANIMAL HEALTH	TOTAL
	Total SU at \$/su	
	Or: Sheep head \$/hd	
	Cattle head \$/hd	
	Deer head \$/hd	
	Total \$/su	
	Or: General Misc. expenses with sheep \$1.00/hd	6,000
	TOTAL ANIMAL HEALTH	6,000
	STOCK FEED PURCHASED	TOTAL
	Grazing head wks @ \$/wk	
	Grazing head wks @ \$/wk	
	Grazing head wks @ \$/wk	
	Grain Concentrates tonnes @ \$ /tonne	
	Grain Concentrates tonnes @ \$ /tonne	
	Hay Purchased bales @ 15 /bale	
	Silage Purchased tonnes @ \$ /tonne	
	Milk Powder	
	Dog Feed	1,200
	General	
	TOTAL STOCK FEED	1,200
	OTHER STOCK EXPENSES	TOTAL
	Woolshed Expenses	1,000
	Artificial breeding	
	Other Breeding expenses	
	T.B. Testing	
	Pregnancy Testing	
	Dairy Expenses	
	Dog Purchases	
	Other	
	General	
	TOTAL OTHER STOCK EXPENSES	1,000

FEED CONSERVATION					TOTAL	
Silage Covers						
Twine						
Contracting	bales of		@	\$/bale		
	bales of		@	\$/bale		
	tonnes of		@	\$/tonne		
	ha of		@	\$/ha		
	ha of		@	\$/ha		
General						
TOTAL FEED CONSERVATION						
CONTRACTING					TOTAL	
Heading	ha of		@	\$/ha		
Potato Planting	65.0 ha of		@	275.0 \$/ha	17,875	
Potato Harvest	65.0 ha of		@	900.0 \$/ha	58,500	
	ha of		@	\$/ha		
Windrowing	65.0 ha of	grass	@	90.0 \$/ha	5,850	
	ha of		@	\$/ha		
Cultivation	ha of		@	\$/ha		
	ha of		@	\$/ha		
	ha of		@	\$/ha		
Drilling	ha of		@	\$/ha		
	ha of		@	\$/ha		
	ha of		@	\$/ha		
General						
TOTAL CONTRACTING EXPENSES						82,225
CARTAGE					TOTAL	
Produce	1,365.0 tonnes of	wheat	@	22.0 \$/tonne	30,030	
	4,225.0 tonnes of	potatoes	@	13.5 \$/tonne	57,038	
	104.0 tonnes of	g/seed	@	40.0 \$/tonne	4,160	
	39.0 tonnes of	w/clover	@	40.0 \$/tonne	1,560	
	tonnes of		@	\$/tonne		
	tonnes of		@	\$/tonne		
	tonnes of		@	\$/tonne		
	tonnes of		@	\$/tonne		
	tonnes of		@	\$/tonne		
Stock	6,125.0 head of	lambs	@	2.5 \$/head	15,313	
	head of		@	\$/head		
	head of		@	\$/head		
	head of		@	\$/head		
Wool	30.0 bales		@	14.0 \$/bale	420	
Hay/Straw	bales		@	\$/bale		
	bales		@	\$/bale		
General						2,000
TOTAL CARTAGE EXPENSES						110,520

FERTILISER & LIME							
CROP/BLOCK	AREA	FERTILISER/LIME	KG/HA	TONNES	\$/TONNE	TOTAL	
Ex Grass seed	65	30%KSS	300	20	500	9,750	
		65 Urea	250	16	750	12,188	
Green Feed (rape)	65	S/Ammonia	300	20	500	9,750	
	130	lime	1,500	195	40	7,800	
	130	Trace elements	15	2	4,000	7,800	
CROP	AREA	FERTILISER/LIME	KG/HA	TONNES	\$/TONNE		
M.Wheat	65.0	s super	500	33	400	13,000	
M.Wheat	65.0	Urea	500	33	750	24,375	
F.Wheat	65.0	s super	500	33	400	13,000	
F.Wheat	65.0	Urea	500	33	750	24,375	
Oats							
Oats							
Barley							
Barley							
Peas	65.0	Moly SS	300	20	400	7,800	
Peas	65.0						
Potatoes	65.0	base	2,000	130	850	110,500	
Potatoes	65.0	urea	700	46	750	34,125	
Grass 1	65.0	15%PotSS	500	33	500	16,250	
Grass 1	65.0	Urea	500	33	750	24,375	
Grass 2							
Grass 2							
Clover	65.0	15%PotSS	100	7	500	3,250	
Clover	65.0						
Other							
Other							
			Total Tonnes	649			
			Cartage Cost		\$/tonne		
			Spreading Cost		\$/tonne		
	OR		Hectares at \$		/ha		
	OR			General			
				TOTAL FERTILISER & LIME		318,338	

SEEDS & TREATMENTS						
CROP / PASTURE						TOTAL
		ha		@	\$/ha	
		ha		@	\$/ha	
		ha		@	\$/ha	
Green Feed (rape)	65.0	ha		@	90.0 \$/ha	5,850
		ha		@	\$/ha	
		ha		@	\$/ha	
		ha		@	\$/ha	
M.Wheat	65.0	ha		@	100.0 \$/ha	6,500
F.Wheat	65.0	ha		@	100.0 \$/ha	6,500
Oats		ha		@	\$/ha	
Barley		ha		@	\$/ha	
Peas	65.0	ha		@	425.0 \$/ha	27,625
Peas	65.0	ha		@	\$/ha	
Potatoes	65.0	ha		@	1,500.0 \$/ha	97,500
Grass 1	65.0	ha		@	110.0 \$/ha	7,150
Grass 2		ha		@	\$/ha	
Clover	65.0	ha		@	65.0 \$/ha	4,225
Other		ha		@	\$/ha	
Other		ha		@	\$/ha	
GENERAL						
					TOTAL SEEDS & TREATMENT	155,350
SACKS, SEED DRESSING AND CERTIFICATION						TOTAL
General		Sacks		@	\$/sack	
		Box Hire		@	\$/box	
Dressing & Certification						
	104.0	tonnes of	g/seed	@	300.0 \$/tonne	31,200
	39.0	tonnes of	clover	@	450.0 \$/tonne	17,550
		tonnes of		@	\$/tonne	
		tonnes of		@	\$/tonne	
		tonnes of		@	\$/tonne	
		tonnes of		@	\$/tonne	
General						2,000
					TOTAL SACKS, SEED DRESSING AND CERTIFICATION	50,750

WEED AND PEST CONTROL				TOTAL
WEED CONTROL				
	260 ha of	glyphosat @	55 \$/ha	14,300
	130.0 ha of	porina @	33 \$/ha	4,290
	65.0 ha of	wild oats @	75 \$/ha	4,875
	ha of	@	\$/ha	
	ha of	@	\$/ha	
	ha of	@	\$/ha	
	ha of	@	\$/ha	
M.Wheat	65.0 ha of	@	265 \$/ha	17,225
M.Wheat	65.0 ha of	@	\$/ha	
F.Wheat	65.0 ha of	@	265 \$/ha	17,225
F.Wheat	65.0 ha of	@	\$/ha	
Oats	ha of	@	\$/ha	
Oats	ha of	@	\$/ha	
Barley	ha of	@	\$/ha	
Barley	ha of	@	\$/ha	
Peas	65.0 ha of	@	65 \$/ha	4,225
Brassica	65.0 ha of	@	44 \$/ha	2,860
Potatoes	65.0 ha of	@	715 \$/ha	46,475
Other	65.0 ha of	@	\$/ha	
Grass 1	65.0 ha of	@	330 \$/ha	21,450
Grass 1	65.0 ha of	@	\$/ha	
Grass 2	ha of	@	\$/ha	
Grass 2	ha of	@	\$/ha	
Clover	65.0 ha of	@	275 \$/ha	17,875
Clover	65.0 ha of	@	\$/ha	
Other	ha of	@	\$/ha	
Other	ha of	@	\$/ha	
PEST & DISEASE				
	ha of	@	\$/ha	
	ha of	@	\$/ha	
	ha of	@	\$/ha	
	ha of	@	\$/ha	
	ha of	@	\$/ha	
	ha of	@	\$/ha	
GENERAL				
TOTAL WEED AND PEST				150,800
REPAIRS AND MAINTENANCE				TOTAL
Plant (non motorised)				17,000
Buildings				2,500
Property				
	Water / Creeks			
	Irrigation			25,000
	Other			
Fencing				2,000
General				5,500
TOTAL REPAIRS AND MAINTENANCE				52,000

VEHICLE EXPENSES		TOTAL	
Fuel	Petrol Diesel Oil Other	26,500	
Repairs	Car Truck Tractor Header	24,000	
Registration / License		3,750	
Other			
TOTAL VEHICLE EXPENSES			54,250
ELECTRICITY		TOTAL	
	Household	1,500	
	Farm	500	
	Irrigation	400 ha @ \$320 /ha	128,000
40% pumped @ \$200/ha + 60% CPW @ \$500/ha		TOTAL ELECTRICITY	130,000
OTHER FARM WORKING EXPENSES & DEVELOPMENT		TOTAL	
TOTAL OTHER FARM WORKING EXPENSES			
ADMINISTRATION		TOTAL	
Professional Fees	Accountancy Advisory Service Farm Secretarial Legal		
General	Phone & Tolls Subscriptions Sundry Other	20,000	
TOTAL ADMINISTRATION			20,000
STANDING CHARGES		TOTAL	
Rates		8,250	
Insurance	Farm	10,000	
	Crop		
	ACC	3,000	
	Other		
Water Charges	400ha @ \$63	25,200	
Bank Fees		820	
TOTAL STANDING CHARGES			47,270

	PERSONAL DRAWINGS		TOTAL	
	Cash Drawings per month		\$/mth	
	Cash Drawings per month		\$/mth	
	Other Cash Expenses			
		TOTAL PERSONAL DRAWINGS		
	OTHER PERSONAL EXPENSES		TOTAL	
	Medical Insurance			
	Life Insurance			
	School Fees			
		TOTAL OTHER PERSONAL EXPENSES		
	TAXATION		TOTAL	
	Income Tax			
	Terminal			
	Provisional			
		TOTAL TAXATION		
	CAPITAL PURCHASE AND PAYMENTS		TOTAL	
	Mortgage Principal			
	Purchases	Annual Plant Replacement	60,000	
		10% per year of plant value		
		Irrigator replacement	22,000	
	Hire Purchase			
		TOTAL CAPITAL PURCHASE AND PAYMENTS		82,000
	INVESTMENTS		TOTAL	
	Equalization			
	Other			
	Other			
		TOTAL INVESTMENTS		
	UNPAID ACCOUNTS FROM PREVIOUS YEAR		TOTAL	
		TOTAL UNPAID ACCOUNTS		

STOCK VALUES

TOTAL CHANGE OF VALUE OF STOCK ON HAND
 MANUAL CHANGE OF VALUE OF STOCK ON HAN

Sheep

Change in Numbers	\$/hd	\$ Change
Ewes	51	
Ewe Hoggets	41	
Male Hoggets	41	
Rams	143	

Cattle

Change in Numbers	\$/hd	\$ Change
Cows		381
Heifers		293
Heifer Calves		188
Steer Calves		279
Steers		396
Bulls		1,177

Total \$ of Change in Sheep N

Total \$ of Change in Cattle Nos

Deer

Change in Numbers	\$/hd	\$ Change
M.A. Hinds	458	
R2yr Hinds	402	
R1yr Hinds	252	
R1yr Stags	274	
R2yr Stags	453	
Breeding Stags	1,576	

Total \$ of Change in Deer Nos

			Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Contracting														
Rebates														
Previous Years Income														
Non- Operating Investment														
TOTAL INCOME		2,165,918												
EXPENDITURE		TOTAL												
Wages		94,800												
- Farm Staff		11,200												
- Shearing		6,000												
- Rations/Store/Other		1,200												
Animal Health		1,000												
Stock Feed		82,225												
Other Stock Exp.		110,520												
Feed Conservation		318,338												
Contracting		155,350												
Cartage		50,750												
Fertiliser & Lime		150,800												
Seed and Treatment		52,000												
Sacks,Seed Dressing		54,250												
Weed & Pest Control		130,000												
Repairs and Mainten.		20,000												
Vehicle Expenses		47,270												
Electricity														
Other Working Exp.														
Administration														
Standing Charge														
Debt Servicing														
- Mortgage														
- Term Loan Interest														
- Current Account														
- Rent														
- Other														
Personal Drawings														
Other Personal Exp.														
Income Tax														
- Terminal														
-Provisional														
Capital Purchases		82,000												
Investments														
Unpaid Accounts														
TOTAL EXPENSES		1,367,703												
MONTHLY BALANCE		798,215												
CLOSING BALANCE														
GST IN														
GST OUT														
NET GST														
GST INCL. BALANCE														

Arable No Well Post CPI

MACFARLANE RURAL BUSINESS LTD

PHYSICAL PRODUCTION SUMMARY

Farm / Client	Central Plains	File Name	6b. Arable no well Post CPI 21 Aug
Business Year	Irrigated	Date Printed	7-Sep-09
Total Farm Area (ha)	400	Prepared By:	Macfarlane Rural Business
Total Effective Area (ha)	390		
Total Stock Units Wintered:			

SHEEP		CATTLE	
Ewes		Cows	
Ewe Hoggets		Heifers	
Male Hoggets		Heifer Calves	
Wethers		Male Calves	
Rams		Steers/Bulls	
		Bulls	
TOTAL SHEEP		TOTAL CATTLE	
Sheep stock units		Cattle stock units	
Lambing percentage		Calving percentage	
Wool/sheep S.U.		Cows in Milk	
Av. Wool Price/kg	260	kgMS /cow	
		kgMS /ha	
SHEEP INCOME/SU		CATTLE INCOME/SU	

DEER		PRODUCE		
M.A. Hinds		Crop	Area	Yield/Ha
R 2yr Hinds		M.Wheat	65.0	9.0
R 1yr Hinds		F.Wheat	65.0	12.0
R1yr Stags		Oats		
R 2yr Stags		Barley		
M.A. Stags		Peas	65.0	7.0
		Other Grain		
TOTAL DEER		Grass Seed 1.	65.0	1.8
Deer stock units		Grass Seed 2.		
Fawning percentage		Clover	65.0	0.7
Velvet/stag		Other Small Seed		
Av. Velvet Price/kg				
		TOTAL AREA	325.0	
DEER INCOME/SU		PRODUCE INCOME/HA		3,696

FINANCIAL INDICES

	Total \$	\$/ha	\$/su
Total Cash Farm Income	1,464,854	3,756	
Change in Value of Stock on Hand			
Change in Value of Produce on Hand			
Gross Farm Income	1,464,854	3,756	
Farm Working Expenses	821,641	2,107	
Earnings Before Interest, Drawings and Tax	643,213	1,649	
Total Debt Servicing (interest only)			
Farm Working Expenses as a % of Gross Farm Income			56
Debt Servicing as % of Gross Farm Income			
Debt Servicing as % of EBIT			

MACFARLANE RURAL BUSINESS LTD BUDGET SUMMARY
390 Su or Ha

	TOTAL \$			TOTAL \$	
WAGES	111,600	286.2 SHEEP		782,728	2,007.0
ANIMAL HEALTH	6,000	15.4 WOOL		13,520	34.7
STOCKFEED PURCHASED	1,200	3.1 CATTLE			
OTHER STOCK EXPENSES	1,000	2.6 MILK			
FEED CONSERVATION		DEER			
CONTRACTING	5,850	15.0 VELVET			
CARTAGE	53,483	137.1 GRAIN AND PULSE PRODUCE			
FERTILISER & LIME	173,713	445.4 Previous Yr Sales			
SEEDS & TREATMENT	63,700	163.3 Current Yr Sales		690,300	1,770.0
SACKS & SEED DRESSING	50,750	130.1 Unsold At Year End			
WEED & PEST CONTROL	104,325	267.5 SMALL SEED PRODUCE			
REPAIRS & MAINTENANCE	50,000	128.2 Previous Yr Sales			
VEHICLE EXPENSES	50,750	130.1 Current Yr Sales		510,900	1,310.0
ELECTRICITY	82,000	210.3 Unsold At Year End			
OTHER WORKING EXPS		MISCELLANEOUS INCOME			
ADMINISTRATION	20,000	51.3			
STANDING CHARGES	47,270	121.2 STOCK PURCHASES			
		Sheep		-532,594	-1,365.6
		Cattle			
		Deer			
		Other			
CASH FARM WORKING EXPENSES	821,641	2,106.8	CASH FARM INCOME	1,464,854	3,756.0
CASH FARM WORKING PROFIT	643,213	1,649.3			
DEBT SERVICING					
Mortgage					
Term Interest					
Current Account					
Rent					
Other					
CASH OPERATING EXPENSES	821,641	2,106.8	CASH OPERATING INCOME	1,464,854	3,756.0
CASH OPERATING SURPLUS/DEFICIT	643,213	1,649.3			
PERSONAL DRAWINGS			NON OPERATING INCOME		
OTHER PERSONAL					
TAXATION					
CAPITAL PURCHASES & PAYMENTS	82,000	210.3	INVESTMENT INCOME		
INVESTMENTS					
UNPAID ACCOUNTS					
TOTAL CASH EXPENDITURE	903,641	2,317.0	TOTAL CASH INCOME	1,464,854	3,756.0
TOTAL CASH SURPLUS/DEFICIT	561,213	1,439.0			
Change in value of stock on hand					
Change in value of produce on hand					
Depreciation					
TRUE SURPLUS/DEFICIT	561,213	1,439.0			

Last Year Actual	SHEEP ACCOUNT 1						Total Budget
	TOTAL HEAD		SHEEP ON HAND OPENING STOCK UNITS				
			Ewe				
			Ewe Hoggets				
			Male Hoggets				
			Wethers				
			Rams				
	<i>Comments</i>	<i>Nos.</i>	SHEEP PURCHASES			TOTAL	
			Ewes	@ \$	per head		
			Ewes 2th	@\$	per head		
			Ewe Hoggets	@\$	per head		
	30kg @ \$1.95/kg	5,600	Winter lambs	@\$	58.5 per head	327,600	
	30kg @ \$1.95	1,900	Summer Lambs	@\$	58.5 per head	111,150	
	35kg @ \$1.95	1,375	Winter lambs	@\$	68.3 per head	93,844	
			Wethers	@\$	per head		
			Rams	@\$	per head		
			TOTAL SHEEP PURCHASES				532,594
			LAMBING				
			Ewes at	Lambing %.	Total Lambs		
			Hoggets at	Lambing %.	Total Lambs		
			Ewe Lambs				
			Male Lambs				
	<i>Comments</i>	<i>Nos.</i>	SHEEP SALES			TOTAL	
			Ewes	@\$	per head		
			Ewe 2ths	@\$	per head		
			Ewe lambs	@\$	per head		
			Ewe lambs	@\$	per head		
			Ewe lambs	@\$	per head		
	19kg@\$5.10/kg	6,225	Winter lambs	@\$	96.9 per head	603,203	
	16.7kg@\$4.30/kg	2,500	Summer lambs	@\$	71.8 per head	179,525	
			Winter lambs	@\$	per head		
			Male Hoggets	@\$	per head		
			Wethers	@\$	per head		
			Rams	@\$	per head		
			TOTAL SHEEP SALES				782,728
			DEATHS				
			Ewes		per cent		
			Ewe Hoggets		per cent		
			Male Hoggets		per cent		
		150	lambs		per cent		
			Rams		per cent		
	TOTAL HEAD		SHEEP ON HAND CLOSING STOCK UNITS				
			Ewes				
			Ewe Hoggets				
			Male Hoggets				
			Wethers				
			Rams				
	WOOL ACCOUNT 1						
	<i>Comments</i>	<i>Nos.</i>		kg/head	c/kg	TOTAL \$	
			Ewes	@			
			Ewes	@			
			Ewes	@			
			Ewes	@			
			Ewe Hoggets	@			
			Hoggets	@			
		4,000	Lambs	1.3 @	260.0	13,520	
			Others	@			
				@			
			Crutching	@			
	Total kg	5,200	TOTAL WOOL SOLD			13,520	
			AV Wool Price (c/kg)			260	

Last Year Actual	GRAIN & PULSE ACCOUNT							Total Budget
	PRODUCE UNSOLD TO BEGIN						TOTAL	
	M.Wheat	tonne of	Variety	@		\$/tonne		
	M.Wheat	tonne of		@		\$/tonne		
	M.Wheat	tonne of		@		\$/tonne		
	F.Wheat	tonne of		@		\$/tonne		
	F.Wheat	tonne of		@		\$/tonne		
	F.Wheat	tonne of		@		\$/tonne		
	Oats	tonne of		@		\$/tonne		
	Oats	tonne of		@		\$/tonne		
	Barley	tonne of		@		\$/tonne		
	Barley	tonne of		@		\$/tonne		
	Barley	tonne of		@		\$/tonne		
	Peas	tonne of		@		\$/tonne		
	Peas	tonne of		@		\$/tonne		
	Other	tonne of		@		\$/tonne		
	Other	tonne of				\$/tonne		
	TOTAL PRODUCTION ON HAND AT OPENING - SOLD							
	PRODUCE GROWN AND SOLD DURING YEAR							
		Variety	Area	Yield	Tonnes	Price	TOTAL	
	M.Wheat			65.0	9.0	585 440	257,400	
	M.Wheat							
	M.Wheat							
	F.Wheat		65.0	12.0	780	380	296,400	
	F.Wheat							
	F.Wheat							
	Oats							
	Oats							
	Barley							
	Barley							
	Barley							
	Peas		65.0	7.0	455	300	136,500	
	Peas							
	Potatoes							
	Other							
	TOTAL PRODUCTION GROWN AND SOLD DURING THE YEAR							690,300
	PRODUCE UNSOLD AT CLOSING							
		Variety	Area	Yield	Tonnes	Price	TOTAL	
	M.Wheat							
	M.Wheat							
	M.Wheat							
	F.Wheat							
	F.Wheat							
	F.Wheat							
	Oats							
	Oats							
	Barley							
	Barley							
	Barley							
	Peas							
	Peas							
	Other							
	Other							
	TOTAL PRODUCTION UNSOLD ON HAND AT CLOSING							

Last Year Actual	SMALL SEEDS ACCOUNT						Total Budget
	PRODUCE UNSOLD TO BEGIN						
			<i>Variety</i>				TOTAL
	Grass Seed 1.	tonne of	@			\$/kg	
	Grass Seed 1.	tonne of	@			\$/kg	
	Grass Seed 1.	tonne of	@			\$/kg	
	Grass Seed 1.	tonne of	@			\$/kg	
	Grass Seed 1.	tonne of	@			\$/kg	
	Grass Seed 2.	tonne of	@			\$/kg	
	Grass Seed 2.	tonne of	@			\$/kg	
	Grass Seed 2.	tonne of	@			\$/kg	
	Grass Seed 2.	tonne of	@			\$/kg	
	Clover	tonne of	@			\$/kg	
	Clover	tonne of	@			\$/kg	
	Other	tonne of	@			\$/kg	
	Other	tonne of	@			\$/kg	
	Other	tonne of	@			\$/kg	
	TOTAL PRODUCTION ON HAND AT OPENING - SOLD						
	PRODUCE GROWN AND SOLD DURING YEAR						
	VARIETY	<i>Variety</i>	<i>Area</i>	<i>Yield</i>	<i>Tonnes</i>	<i>Price</i>	TOTAL
	Grass Seed 1.		65.0	1.8	117.0	2,200.0	257,400
	Grass Seed 1.						
	Grass Seed 1.						
	Grass Seed 1.						
	Grass Seed 2.						
	Grass Seed 2.						
	Grass Seed 2.						
	Grass Seed 2.						
	Clover		65.0	0.7	42.3	6,000.0	253,500
	Clover						
	Other						
	Other						
	Other						
	Other						
	TOTAL PRODUCTION GROWN AND SOLD DURING THE YEAR						510,900
	PRODUCE UNSOLD AT CLOSING						
	VARIETY	<i>Variety</i>	<i>Area</i>	<i>Yield</i>	<i>Tonnes</i>	<i>Price</i>	TOTAL
	Grass Seed 1.						
	Grass Seed 1.						
	Grass Seed 1.						
	Grass Seed 1.						
	Grass Seed 2.						
	Grass Seed 2.						
	Grass Seed 2.						
	Grass Seed 2.						
	Clover						
	Clover						
	Other						
	Other						
	Other						
	Other						
	TOTAL PRODUCTION UNSOLD ON HAND AT CLOSING						

Last Year Actual	EXPENDITURE	Total Budget
	WAGES	TOTAL
	Farm Staff Permanent @\$ per month	
	Permanent @\$ 3,500 per month	42,000
	Permanent @\$ 3,500 per month	42,000
	Permanent @\$ per month	
	harvest Casual 600 hours @\$ 18 per hour	10,800
	Casual hours @\$ per hour	
	Casual hours @\$ per hour	
	Casual hours @\$ per hour	
	TOTAL FARM STAFF	94,800
	Shearing Ewes sheep @\$/100	
	Lambs 6,000 sheep 280 @\$/100	16,800
	Crutching Ewes sheep @\$/100	
	Lambs sheep @\$/100	
	Shed Hands	
	Shearing & Crutching	
	TOTAL SHEARING	16,800
	Rations / Store	
	Other	
	TOTAL RATIONS/STORE	
	STOCK PURCHASES	TOTAL
	Sheep	532,594
	Cattle	
	Deer	
	Other	
	TOTAL STOCK PURCHASES	532,594
	ANIMAL HEALTH	TOTAL
	Total SU at \$/su	
	Or: Sheep head \$/hd	
	Cattle head \$/hd	
	Deer head \$/hd	
	Total \$/su	
	Or: General Misc. expenses with sheep \$1.00/hd	6,000
	TOTAL ANIMAL HEALTH	6,000
	STOCK FEED PURCHASED	TOTAL
	Grazing head wks @ \$/wk	
	Grazing head wks @ \$/wk	
	Grazing head wks @ \$/wk	
	Grain Concentrates tonnes @ \$ /tonne	
	Grain Concentrates tonnes @ \$ /tonne	
	Hay Purchased bales @ 15 / bale	
	Silage Purchased tonnes @ \$ /tonne	
	Milk Powder @ \$	
	Dog Feed	1,200
	General	
	TOTAL STOCK FEED	1,200
	OTHER STOCK EXPENSES	TOTAL
	Woolshed Expenses	1,000
	Artificial breeding	
	Other Breeding expenses	
	T.B. Testing	
	Pregnancy Testing	
	Dairy Expenses	
	Dog Purchases	
	Other	
	General	
	TOTAL OTHER STOCK EXPENSES	1,000

FEED CONSERVATION						TOTAL	
Silage Covers							
Twine							
Contracting		bales of		@	\$/bale		
		bales of		@	\$/bale		
		tonnes of		@	\$/tonne		
		ha of		@	\$/ha		
		ha of		@	\$/ha		
General							
TOTAL FEED CONSERVATION							
CONTRACTING						TOTAL	
Heading		ha of		@	\$/ha		
Potato Planting		ha of		@	\$/ha		
Potato Harvest		ha of		@	\$/ha		
		ha of		@	\$/ha		
Windrowing	65.0	ha of	grass	@	90.0 \$/ha	5,850	
		ha of		@	\$/ha		
Cultivation		ha of		@	\$/ha		
		ha of		@	\$/ha		
		ha of		@	\$/ha		
Drilling		ha of		@	\$/ha		
		ha of		@	\$/ha		
		ha of		@	\$/ha		
General							
TOTAL CONTRACTING EXPENSES							5,850
CARTAGE						TOTAL	
Produce	1,365.0	tonnes of	wheat	@	22.0 \$/tonne	30,030	
		tonnes of		@	\$/tonne		
	104.0	tonnes of	g/seed	@	40.0 \$/tonne	4,160	
	39.0	tonnes of	w/clover	@	40.0 \$/tonne	1,560	
		tonnes of		@	\$/tonne		
		tonnes of		@	\$/tonne		
		tonnes of		@	\$/tonne		
		tonnes of		@	\$/tonne		
Stock	6,125.0	head of	lambs	@	2.5 \$/head	15,313	
		head of		@	\$/head		
		head of		@	\$/head		
		head of		@	\$/head		
Wool	30.0	bales		@	14.0 \$/bale	420	
Hay/Straw		bales		@	\$/bale		
		bales		@	\$/bale		
General							2,000
TOTAL CARTAGE EXPENSES							53,483

FERTILISER & LIME							
CROP/BLOCK	AREA	FERTILISER/LIME	KG/HA	TONNES	\$/TONNE	TOTAL	
Ex Grass seed	65	30%KSS	300	20	500	9,750	
	65	Urea	250	16	750	12,188	
Green Feed (rape)	65	S/Ammonia	300	20	500	9,750	
	130	lime	1,500	195	40	7,800	
	130	Trace elements	15	2	4,000	7,800	
CROP	AREA	FERTILISER/LIME	KG/HA	TONNES	\$/TONNE	TOTAL	
M.Wheat	65.0	s super	500	33	400	13,000	
M.Wheat	65.0	Urea	500	33	750	24,375	
F.Wheat	65.0	s super	500	33	400	13,000	
F.Wheat	65.0	Urea	500	33	750	24,375	
Oats							
Oats							
Barley							
Barley							
Peas	65.0	Moly SS	300	20	400	7,800	
Peas	65.0						
Potatoes		base					
Potatoes		urea					
Grass 1	65.0	15%PotSS	500	33	500	16,250	
Grass 1	65.0	Urea	500	33	750	24,375	
Grass 2							
Grass 2							
Clover	65.0	15%PotSS	100	7	500	3,250	
Clover	65.0						
Other							
Other							
			Total Tonnes	473			
			Cartage Cost		\$/tonne		
			Spreading Cost		\$/tonne		
	OR		Hectares at \$		/ha		
	OR			General			
				TOTAL FERTILISER & LIME		173,713	

SEEDS & TREATMENTS						TOTAL
CROP / PASTURE						
		ha		@	\$/ha	
		ha		@	\$/ha	
		ha		@	\$/ha	
Green Feed (rape)	130.0	ha		@	90.0 \$/ha	11,700
		ha		@	\$/ha	
		ha		@	\$/ha	
		ha		@	\$/ha	
		ha		@	\$/ha	
M.Wheat	65.0	ha		@	100.0 \$/ha	6,500
F.Wheat	65.0	ha		@	100.0 \$/ha	6,500
Oats		ha		@	\$/ha	
Barley		ha		@	\$/ha	
Peas	65.0	ha		@	425.0 \$/ha	27,625
Peas		ha		@	\$/ha	
Potatoes		ha		@	\$/ha	
Grass 1	65.0	ha		@	110.0 \$/ha	7,150
Grass 2		ha		@	\$/ha	
Clover	65.0	ha		@	65.0 \$/ha	4,225
Other		ha		@	\$/ha	
Other		ha		@	\$/ha	
GENERAL						
TOTAL SEEDS & TREATMENT						63,700
SACKS, SEED DRESSING AND CERTIFICATION						TOTAL
General		Sacks		@	\$/sack	
		Box Hire		@	\$/box	
Dressing & Certification						
	104.0	tonnes of	g/seed	@	300.0 \$/tonne	31,200
	39.0	tonnes of	clover	@	450.0 \$/tonne	17,550
		tonnes of		@	\$/tonne	
		tonnes of		@	\$/tonne	
		tonnes of		@	\$/tonne	
		tonnes of		@	\$/tonne	
General		tonnes of		@	\$/tonne	2,000
TOTAL SACKS, SEED DRESSING AND CERTIFICATION						50,750

WEED AND PEST CONTROL					
WEED CONTROL				TOTAL	
	260 ha of	glyphosat @	55 \$/ha	14,300	
	130.0 ha of	porina @	33 \$/ha	4,290	
	65.0 ha of	wild oats @	75 \$/ha	4,875	
	ha of	@	\$/ha		
	ha of	@	\$/ha		
	ha of	@	\$/ha		
	ha of	@	\$/ha		
M.Wheat	65.0 ha of	@	265 \$/ha	17,225	
M.Wheat	65.0 ha of	@	\$/ha		
F.Wheat	65.0 ha of	@	265 \$/ha	17,225	
F.Wheat	65.0 ha of	@	\$/ha		
Oats	ha of	@	\$/ha		
Oats	ha of	@	\$/ha		
Barley	ha of	@	\$/ha		
Barley	ha of	@	\$/ha		
Peas	65.0 ha of	@	65 \$/ha	4,225	
Brassica	65.0 ha of	@	44 \$/ha	2,860	
Potatoes	ha of	@	\$/ha		
Other	ha of	@	\$/ha		
Grass 1	65.0 ha of	@	330 \$/ha	21,450	
Grass 1	65.0 ha of	@	\$/ha		
Grass 2	ha of	@	\$/ha		
Grass 2	ha of	@	\$/ha		
Clover	65.0 ha of	@	275 \$/ha	17,875	
Clover	65.0 ha of	@	\$/ha		
Other	ha of	@	\$/ha		
Other	ha of	@	\$/ha		
PEST & DISEASE					
	ha of	@	\$/ha		
	ha of	@	\$/ha		
	ha of	@	\$/ha		
	ha of	@	\$/ha		
	ha of	@	\$/ha		
	ha of	@	\$/ha		
GENERAL					
				TOTAL WEED AND PEST	104,325
REPAIRS AND MAINTENANCE					TOTAL
Plant (non motorised)				17,000	
Buildings				2,500	
Property					
Water / Creeks					
Irrigation				23,000	
Other					
Fencing				2,000	
General				5,500	
				TOTAL REPAIRS AND MAINTENANCE	50,000

VEHICLE EXPENSES		TOTAL	
Fuel	Petrol Diesel Oil Other	24,000	
Repairs	Car Truck Tractor Header	23,000	
Registration / License Other		3,750	
TOTAL VEHICLE EXPENSES			50,750
ELECTRICITY		TOTAL	
	Household	1,500	
	Farm	500	
	Irrigation RoR 100% 400 ha @ \$200 /ha	80,000	
TOTAL ELECTRICITY			82,000
OTHER FARM WORKING EXPENSES & DEVELOPMENT		TOTAL	
TOTAL OTHER FARM WORKING EXPENSES			
ADMINISTRATION		TOTAL	
Professional Fees	Accountancy Advisory Service Farm Secretarial Legal		
General	Phone & Tolls Subscriptions Sundry Other	20,000	
TOTAL ADMINISTRATION			20,000
STANDING CHARGES		TOTAL	
Rates		8,250	
Insurance	Farm	10,000	
	Crop		
	ACC	3,000	
	Other		
Water Charges	400ha @ \$63	25,200	
Bank Fees		820	
TOTAL STANDING CHARGES			47,270

	PERSONAL DRAWINGS		TOTAL	
	Cash Drawings per month		\$/mth	
	Cash Drawings per month		\$/mth	
	Other Cash Expenses			
		TOTAL PERSONAL DRAWINGS		
	OTHER PERSONAL EXPENSES		TOTAL	
	Medical Insurance			
	Life Insurance			
	School Fees			
		TOTAL OTHER PERSONAL EXPENSES		
	TAXATION		TOTAL	
	Income Tax			
	Terminal			
	Provisional			
		TOTAL TAXATION		
	CAPITAL PURCHASE AND PAYMENTS		TOTAL	
	Mortgage Principal			
	Purchases	Annual Plant Replacement	60,000	
		10% per year of plant value		
		Irrigator replacement	22,000	
	Hire Purchase			
		TOTAL CAPITAL PURCHASE AND PAYMENTS		82,000
	INVESTMENTS		TOTAL	
	Equalization			
	Other			
	Other			
		TOTAL INVESTMENTS		
	UNPAID ACCOUNTS FROM PREVIOUS YEAR		TOTAL	
		TOTAL UNPAID ACCOUNTS		

STOCK VALUES

TOTAL CHANGE OF VALUE OF STOCK ON HAND
 MANUAL CHANGE OF VALUE OF STOCK ON HAN

Sheep

Change in Numbers	\$/hd	\$ Change
Ewes	51	
Ewe Hoggets	41	
Male Hoggets	41	
Rams	143	

Cattle

Change in Numbers	\$/hd	\$ Change
Cows		381
Heifers		293
Heifer Calves		188
Steer Calves		279
Steers		396
Bulls		1,177

Total \$ of Change in Sheep Nos

Total \$ of Change in Cattle Nos

Deer

Change in Numbers	\$/hd	\$ Change
M.A. Hinds	458	
R2yr Hinds	402	
R1yr Hinds	252	
R1yr Stags	274	
R2yr Stags	453	
Breeding Stags	1,576	

Total \$ of Change in Deer Nos

		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Contracting													
Rebates													
Previous Years Income													
Non- Operating Investment													
TOTAL INCOME	1,464,854												
EXPENDITURE	TOTAL												
Wages	94,800												
- Farm Staff	16,800												
- Shearing	6,000												
- Rations/Store/Other	1,200												
Animal Health	1,000												
Stock Feed	5,850												
Other Stock Exp.	53,483												
Feed Conservation	173,713												
Contracting	63,700												
Cartage	50,750												
Fertiliser & Lime	104,325												
Seed and Treatment	50,000												
Sacks, Seed Dressing	50,750												
Weed & Pest Control	82,000												
Repairs and Mainten.	20,000												
Vehicle Expenses	47,270												
Electricity													
Other Working Exp.													
Administration													
Standing Charge													
Debt Servicing													
- Mortgage													
- Term Loan Interest													
- Current Account													
- Rent													
- Other													
Personal Drawings													
Other Personal Exp.													
Income Tax													
- Terminal													
-Provisional													
Capital Purchases	82,000												
Investments													
Unpaid Accounts													
TOTAL EXPENSES	903,641												
MONTHLY BALANCE	561,213												
CLOSING BALANCE													
GST IN													
GST OUT													
NET GST													
GST INCL. BALANCE													

Dairy Post CPI

MACFARLANE RURAL BUSINESS LTD

PHYSICAL PRODUCTION SUMMARY

Farm / Client	Central Plains Water	File Name	7. Dairy Farm Post CPI 21 Aug 09
Business Year	2009/10	Date Printed	7-Sep-09
Total Farm Area (ha)	400	Prepared By:	Macfarlane Rural Business
Total Effective Area (ha)	400	Milk Solids Price:	\$5.50 /kgMS
Total Stock Units Wintered:	11,526		

SHEEP	CATTLE	
Ewes	Cows	1,400
Ewe Hoggets	Heifers	340
Male Hoggets	Heifer Calves	345
Wethers	Male Calves	
Rams	Steers/Bulls	
	Bulls	8
TOTAL SHEEP	TOTAL CATTLE	2,093
Sheep stock units	Cattle stock units	11,526
Lambing percentage	Calving percentage	65
Wool/sheep S.U.	Cows in Milk	
Av. Wool Price/kg	kgMS /cow	430
	kgMS /ha	1,613
SHEEP INCOME/SU	CATTLE INCOME/SU	321

DEER	PRODUCE	Area	Yield/Ha
M.A. Hinds	Crop		
R 2yr Hinds	M.Wheat		
R 1yr Hinds	F.Wheat		
R1yr Stags	Oats		
R 2yr Stags	Barley		
M.A. Stags	Peas		
	Other Grain		
TOTAL DEER	Grass Seed 1.		
Deer stock units	Grass Seed 2.		
Fawning percentage	Clover		
Velvet/stag	Other Small Seed		
Av. Velvet Price/kg			
	TOTAL AREA		
DEER INCOME/SU	PRODUCE INCOME/HA		

FINANCIAL INDICES	Total \$	\$/ha	\$/su	\$/kg
Total Cash Farm Income	3,694,683	9,237	321	5.73
Change in Value of Stock on Hand				
Change in Value of Produce on Hand				
Gross Farm Income	3,694,683	9,237	321	5.73
Farm Working Expenses	2,359,919	5,900	205	3.66
Earnings Before Interest, Drawings and Tax	1,334,764	3,337	116	2.07
Total Debt Servicing (interest only)				
Farm Working Expenses as a % of Gross Farm Income		64		
Debt Servicing as % of Gross Farm Income				
Debt Servicing as % of EBIT				

MACFARLANE RURAL BUSINESS LTD		BUDGET SUMMARY			
		400 Su or Ha			
	TOTAL \$			TOTAL \$	
WAGES	425,796	1,064	SHEEP		
ANIMAL HEALTH	150,000	375	WOOL		
STOCKFEED PURCHASED	809,480	2,024	CATTLE	161,930	405
OTHER STOCK EXPENSES	80,500	201	MILK	3,547,753	8,869
FEED CONSERVATION	89,700	224	DEER		
CONTRACTING	4,400	11	VELVET		
CARTAGE	10,435	26	GRAIN AND PULSE PRODUCE		
FERTILISER & LIME	307,195	768	Previous Yr Sales		
SEEDS & TREATMENT	11,200	28	Current Yr Sales		
SACKS & SEED DRESSING			Unsold At Year End		
WEED & PEST CONTROL	10,662	27	SMALL SEED PRODUCE		
REPAIRS & MAINTENANCE	129,000	323	Previous Yr Sales		
VEHICLE EXPENSES	61,000	153	Current Yr Sales		
ELECTRICITY	162,000	405	Unsold At Year End		
OTHER WORKING EXPS			MISCELLANEOUS INCOME		
ADMINISTRATION	55,351	138			
STANDING CHARGES	53,200	133	STOCK PURCHASES		
			Sheep		
			Cattle	-15,000	-38
			Deer		
			Other		
CASH FARM WORKING EXPENSES	2,359,919	5,900	CASH FARM INCOME	3,694,683	9,237
CASH FARM WORKING PROFIT	1,334,764	3,337			
DEBT SERVICING					
Mortgage					
Term Interest					
Current Account					
Rent					
Other					
CASH OPERATING EXPENSES	2,359,919	5,900	CASH OPERATING INCOME	3,694,683	9,237
CASH OPERATING SURPLUS/DEFICIT	1,334,764	3,337			
PERSONAL DRAWINGS			NON OPERATING INCOME		
OTHER PERSONAL					
TAXATION					
CAPITAL PURCHASES & PAYMENTS	45,000	113	INVESTMENT INCOME		
INVESTMENTS					
UNPAID ACCOUNTS					
TOTAL CASH EXPENDITURE	2,404,919	6,012	TOTAL CASH INCOME	3,694,683	9,236.7
TOTAL CASH SURPLUS/DEFICIT	1,289,764	3,224			
Change in value of stock on hand					
Change in value of produce on hand					
Adjust for capital					
TRUE SURPLUS/DEFICIT	1,289,764	3,224			

Last Year Actual	CATTLE ACCOUNT 1				Total Budget
	CATTLE ON HAND OPENING				
	TOTAL HEAD	2,093	STOCK UNITS	11,526	
		1,400 Cows 340 Heifers 345 Heifer Calves Male Calves Steers/Bulls 8 Breeding Bulls			
	<i>Comments</i>	<i>Nos.</i>	CATTLE PURCHASES		TOTAL
		Cows	@\$	per head	
		Heifers	@\$	per head	
		Heifer Calves	@\$	per head	
		Male Calves	@\$	per head	
		Steers/Bulls	@\$	per head	
		15 Breeding Bulls	@\$	1,000 per head	15,000
			TOTAL CATTLE PURCHASES		15,000
	CALVING				
		1,500 Cows at	65 Calving %	Total Calves	975
		488 Heifer Calves			
		488 Male Calves			
	<i>Comments</i>	<i>Nos.</i>	CATTLE SALES		TOTAL
	June	200 Cows	@\$	400 per head	80,000
		120 Cows	@\$	400 per head	48,000
		Heifers	@\$	per head	
		143 Heifer Calves	@\$	30 per head	4,290
		488 Male Calves	@\$	30 per head	14,640
		Steers/Bulls	@\$	per head	
		Steers/Bulls	@\$	per head	
		Steers/Bulls	@\$	per head	
		15 Breeding Bulls	@\$	1,000 per head	15,000
		Other			
			TOTAL CATTLE SALES		161,930
	DEATHS				
		20 Cows	1 per cent		
		5 Heifers	1 per cent		
		Steers	per cent		
		Br. Bulls	per cent		
	CATTLE ON HAND CLOSING				
	TOTAL HEAD	2,093	STOCK UNITS	11,526	
		1,400 Cows 340 Heifers 345 Heifer Calves Male Calves Steers/Bulls 8 Breeding Bulls			

Last Year Actual	EXPENDITURE					Total Budget
	WAGES					TOTAL
	Farm Staff	Permanent	Manager	@\$	8,333 per month	99,996
		Permanent	6 Workers	@\$	20,000 per month	240,000
		Permanent	2 IC	@\$	5,000 per month	60,000
		Permanent		@\$	per month	
		Casual				
		Casual	1,000 hours	@\$	15 per hour	15,000
		Casual	hours	@\$	per hour	
		Casual	hours	@\$	per hour	
					TOTAL FARM STAFF	414,996
	Shearing	Ewes	sheep	@\$/100		
		Lambs	sheep	@\$/100		
	Crutching	Ewes	sheep	@\$/100		
		Lambs	sheep	@\$/100		
		Shed Hands				
		Shearing & Crutching				
					TOTAL SHEARING	
	Rations / Store				800	
	Other	ACC			10,000	
					TOTAL RATIONS/STORE	10,800
	STOCK PURCHASES					TOTAL
		Sheep				
		Cattle				15,000
		Deer				
		Other				
					TOTAL STOCK PURCHASES	15,000
	ANIMAL HEALTH					TOTAL
	Total	11,526 SU at			\$/su	
	Or: Sheep	head			\$/hd	
	Cattle	1,500 head			100.0 \$/hd	150,000
	Deer	head			\$/hd	
		Total			13 \$/su	
	Or: General					
					TOTAL ANIMAL HEALTH	150,000
	STOCK FEED PURCHASED					TOTAL
	Grazing calves	345 head	20.0 wks @		5.5 \$/wk	37,950
	Heifer Grazing	345 head	52.0 wks @		8.5 \$/wk	152,490
	Winter Grazing	1,545 head	9.0 wks @		18.0 \$/wk	250,290
	Grain	600.0 tonnes	@	\$	350.0 / tonne	210,000
	Heifer Grazing	330.0 head	5 wks @		12.0 \$/wk	19,800
	Straw purchased	220.0 bales	@	\$	35.0 / bale	7,700
	Grass silage dairy	610.0 tonnes	@	\$	150.0 tonne	91,500
	Grass silage winter	tonnes	@	\$	tonne	
	Barley meal	65.0			450.0	29,250
	Calves					10,500
					TOTAL STOCK FEED	809,480
	OTHER STOCK EXPENSES					TOTAL
		Shed Expenses				
		Artificial breeding	LIC	1500 cows @ \$35		52,500
		Other Breeding expenses				
		T.B. Testing				
		Pregnancy Testing				
		Dairy Expenses				28,000
		Dog Purchases				
		Other				
Thomas						
	General					
					TOTAL OTHER STOCK EXPENSES	80,500

FEED CONSERVATION						TOTAL	
	Silage Covers					1,500	
	Twine						
dairy unit	600.0 bales of	Grass	@	32.0 \$/bale		19,200	
	bales of		@	\$/bale			
	610.0 tonnes of	Grass	@	100.0 \$/tonne		61,000	
	tonnes of		@	\$/tonne			
General	mowing					8,000	
TOTAL FEED CONSERVATION							89,700
CONTRACTING						TOTAL	
	Heading	ha of	@	\$/ha			
		ha of	@	\$/ha			
		ha of	@	\$/ha			
		ha of	@	\$/ha			
Windrowing		ha of	@	\$/ha			
		ha of	@	\$/ha			
Cultivation		ha of	@	\$/ha			
		ha of	@	\$/ha			
Drilling	40.0 ha of	Pasture	@	110.0 \$/ha		4,400	
	ha of		@	\$/ha			
	ha of		@	\$/ha			
General							
TOTAL CONTRACTING EXPENSES							4,400
CARTAGE						TOTAL	
	Produce	tonnes of	@	\$/tonne			
		tonnes of	@	\$/tonne			
		tonnes of	@	\$/tonne			
		tonnes of	@	\$/tonne			
		tonnes of	@	\$/tonne			
		tonnes of	@	\$/tonne			
		tonnes of	@	\$/tonne			
		tonnes of	@	\$/tonne			
Stock	345.0 head of	calves	@	5.0 \$/head		1,725	
	345.0 head of	heifers	@	12.0 \$/head		4,140	
	50.0 head of	cows	@	15.0 \$/head		750	
	head of		@	\$/head			
Wool	bales		@	\$/bale			
Hay/Straw	220.0 bales		@	6.0 \$/bale		1,320	
	bales		@	\$/bale			
General						2,500	
TOTAL CARTAGE EXPENSES							10,435

FERTILISER & LIME							
CROP/BLOCK	AREA	FERTILISER/LIME	KG/HA	TONNES	\$/TONNE	TOTAL	
		400 Sulphur Superphosph	550	220	400	88,000	
		400 Mag Oxide	30	12	400	4,800	
		400 Copper & Zinc	8	3	2,500	8,000	
		300 Potassium Chloride	30	9	455	4,095	
		200 Lime	1,000	200	35	7,000	
Nitrogen:							
Half farm each	400.0	Urea	450	180	750	135,000	
	600.0	Eco-N	1,000	600	73	43,500	
CROP	AREA	FERTILISER/LIME	KG/HA	TONNES	\$/TONNE		
M.Wheat							
M.Wheat							
F.Wheat							
F.Wheat							
Oats							
Oats							
Barley							
Barley							
Peas							
Peas							
Other							
Other							
Grass 1							
Grass 1							
Grass 2							
Grass 2							
Clover							
Clover							
Other							
Other							
		Total Tonnes		1,224			
		Cartage Cost			\$/tonne		
		Spreading Cost			\$/tonne		
	OR	2,800.0 Hectares at \$		6 /ha		16,800	
	OR			General			
				TOTAL FERTILISER & LIME			307,195

SEEDS & TREATMENTS				TOTAL
CROP / PASTURE				
Pasture	40.0 ha	@	280.0 \$/ha	11,200
	ha	@	\$/ha	
	ha	@	\$/ha	
	ha	@	\$/ha	
	ha	@	\$/ha	
	ha	@	\$/ha	
	ha	@	\$/ha	
	ha	@	\$/ha	
M.Wheat	ha	@	\$/ha	
F.Wheat	ha	@	\$/ha	
Oats	ha	@	\$/ha	
Barley	ha	@	\$/ha	
Peas	ha	@	\$/ha	
Other	ha	@	\$/ha	
Other	ha	@	\$/ha	
Grass 1	ha	@	\$/ha	
Grass 2	ha	@	\$/ha	
Clover	ha	@	\$/ha	
Other	ha	@	\$/ha	
Other	ha	@	\$/ha	
GENERAL				
TOTAL SEEDS & TREATMENT				11,200
SACKS, SEED DRESSING AND CERTIFICATION				TOTAL
General	Sacks	@	\$/sack	
	Box Hire	@	\$/box	
Dressing & Certification	tonnes of	@	\$/tonne	
	tonnes of	@	\$/tonne	
	tonnes of	@	\$/tonne	
	tonnes of	@	\$/tonne	
	tonnes of	@	\$/tonne	
	tonnes of	@	\$/tonne	
General				
TOTAL SACKS, SEED DRESSING AND CERTIFICATION				

WEED AND PEST CONTROL				TOTAL
WEED CONTROL				
	14 ha of	Thistles	@	33 \$/ha
	ha of		@	\$/ha
	60.0 ha of	Roundup	@	110 \$/ha
	40.0 ha of	New past	@	65 \$/ha
	ha of		@	\$/ha
	ha of		@	\$/ha
	ha of		@	\$/ha
	ha of		@	\$/ha
M.Wheat	ha of		@	\$/ha
M.Wheat	ha of		@	\$/ha
F.Wheat	ha of		@	\$/ha
F.Wheat	ha of		@	\$/ha
Oats	ha of		@	\$/ha
Oats	ha of		@	\$/ha
Barley	ha of		@	\$/ha
Barley	ha of		@	\$/ha
Peas	ha of		@	\$/ha
Peas	ha of		@	\$/ha
Other	ha of		@	\$/ha
Other	ha of		@	\$/ha
Grass 1	ha of		@	\$/ha
Grass 1	ha of		@	\$/ha
Grass 2	ha of		@	\$/ha
Grass 2	ha of		@	\$/ha
Clover	ha of		@	\$/ha
Clover	ha of		@	\$/ha
Other	ha of		@	\$/ha
Other	ha of		@	\$/ha
PEST & DISEASE				
	ha of		@	\$/ha
	ha of		@	\$/ha
	ha of		@	\$/ha
	ha of		@	\$/ha
	ha of		@	\$/ha
GENERAL				
TOTAL WEED AND PEST				10,662
REPAIRS AND MAINTENANCE				TOTAL
Plant (non motorised)				25,000
Dairy Shed				10,000
Buildings				20,000
Property				
	Water			8,000
	Irrigation	Pivot maintenance		25,000
	Trees & shelter			3,000
	Tracks			20,000
Fencing				3,000
General				15,000
TOTAL REPAIRS AND MAINTENANCE				129,000

VEHICLE EXPENSES		TOTAL	
Fuel	Petrol Diesel Oil Other	30,000	
Repairs	Bikes Truck Tractor Header	15,000 6,000 10,000	
Registration / License Other			
		TOTAL VEHICLE EXPENSES	61,000
ELECTRICITY		TOTAL	
	Farm	2,000	
	Shed	32,000	
	Irrigation	400 ha @ \$320 /ha	128,000
	40% pumped @ \$500/ha + 60% RoR @ \$200/ha		
		TOTAL ELECTRICITY	162,000
OTHER FARM WORKING EXPENSES & DEVELOPMENT		TOTAL	
		TOTAL OTHER FARM WORKING EXPENSES	
ADMINISTRATION		TOTAL	
Professional Fees	Accountancy	5,000	
	Advisory Service	12,000	
	Farm Secretarial	3,000	
	Legal	2,000	
	Dairy insight	19,351	
General	Phone & Tolls	4,000	
	Subscriptions	1,000	
	Human Resource	4,000	
	Other	5,000	
		TOTAL ADMINISTRATION	55,351
STANDING CHARGES		TOTAL	
Rates		15,000	
Insurance		11,000	
Bank Fees		2,000	
Water Charges	400ha @ \$63/ha	25,200	
		TOTAL STANDING CHARGES	53,200

	PERSONAL DRAWINGS		TOTAL	
	Cash Drawings per month		\$/mth	
	Cash Drawings per month		\$/mth	
	Other Cash Expenses			
		TOTAL PERSONAL DRAWINGS		
	OTHER PERSONAL EXPENSES		TOTAL	
	Medical Insurance			
	Life Insurance			
	School Fees			
		TOTAL OTHER PERSONAL EXPENSES		
	TAXATION		TOTAL	
	Income Tax			
	Terminal			
	Provisional			
		TOTAL TAXATION		
	CAPITAL PURCHASE AND PAYMENTS		TOTAL	
	Mortgage Principal			
	Depreciation	Vehicles	15,000	
		Irrigator	22,000	
		Dairy Plant	8,000	
		TOTAL CAPITAL PURCHASE AND PAYMENTS		45,000
	INVESTMENTS		TOTAL	
	Equalization			
	Other			
	Other			
		TOTAL INVESTMENTS		
	UNPAID ACCOUNTS FROM PREVIOUS YEAR		TOTAL	
		TOTAL UNPAID ACCOUNTS		

STOCK VALUES

TOTAL CHANGE OF VALUE OF STOCK ON HAND
 MANUAL CHANGE OF VALUE OF STOCK ON HAND

Sheep			Cattle		
Change in Numbers	\$/hd	\$ Change	Change in Numbers	\$/hd	\$ Change
Ewes		51	Cows		1,200
Ewe Hoggets		41	Heifers		1,000
Male Hoggets		41	Heifer Calves		550
Rams		143	Steer Calves		
			Steers		
			Bulls		

Total \$ of Change in Sheep Nos

Total \$ of Change in Cattle Nos

Deer

Change in Numbers	\$/hd	\$ Change
M.A. Hinds		458
R2yr Hinds		402
R1yr Hinds		252
R1yr Stags		274
R2yr Stags		453
Breeding Stags		1,576

Total \$ of Change in Deer Nos

Last Year Actual	MACFARLANE RURAL BUSINESS LTD CASHFLOW BUDGET													
	INCOME	TOTAL	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
SHEEP SALES														
Ewes														
Ewe Hogget														
Lambs														
Male Hoggets														
Wethers														
Rams														
Ewe Wool														
Other Wool														
Other Sheep Income														
SHEEP PURCH.														
CATTLE SALES														
Cows	128,000		90,000		4,000								7,800	10,850
Heifers														
Heifer Calves	4,290								1,800					
Male Calves	14,640						5,000	5,000	2,800	1,200	500			
Steers														
Bulls	15,000											8,000		
Other														
CATTLE PURCH.														
DAIRY SALES														
Base Milk Sales														
Final Payout														
Other Milk Sales														
DEER SALES														
MA Hinds														
R2yr Hinds														
R1yr Hinds (Fawns)														
R1yr Stags (Fawns)														
R2yr Stags														
MA Stags														
Breeding Stags														
Velvet														
Other														
DEER PURCH.														
OTHER PURCH.														
PRODUCE														
MILK ADVANCE														
TOP UP			109,430	110,249	165,643	50,400	126,000	165,000	161,250	168,000	152,000	143,259	145,200	136,500
Barley										4.0		4.25	4.40	4.55
Peas														
Other Grain & Pulse														
Grass Seed 1.														
Grass Seed 2.														
Clover														
Other														
MISCELLANEOUS														
Grazing														
Grazing														
Grazing														

		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Contracting													
Rebates													
Previous Years Income													
Non- Operating Investment		3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333
TOTAL INCOME	3,694,683	202,763	113,582	172,976	53,733	134,333	169,483	169,183	206,533	155,833	208,592	193,789	193,093
EXPENDITURE	TOTAL	18,208	18,208	18,208	18,208	18,208	18,208	18,208	18,208	18,208	18,208	18,208	18,212
Wages													
- Farm Staff	414,996	18,208	18,208	18,208	18,208	18,208	18,208	18,208	18,208	18,208	18,208	18,208	18,212
- Shearing													
- Rations/Store/Other	10,800	600						200					
Animal Health	150,000	2,000	5,000	4,000	10,000	7,000	10,000	4,000	3,000	4,000	1,800	2,000	3,000
Stock Feed	809,480	16,495	35,775	37,605	10,775	10,775	26,375	12,275	23,875	25,475	7,575	9,075	42,275
Other Stock Exp.	80,500	3,000	2,000	500	3,000	3,000	12,000	12,000	4,000	1,000	2,500	1,000	5,000
Feed Conservation	89,700						13,000	19,200	21,075				18,000
Contracting	4,400							2,375		1,799			
Cartage	10,435	500		1,000			500	500	400	1,000	500	500	2,000
Fertiliser & Lime	307,195	16,000		12,000		30,000	10,000	10,000	10,000	26,000	10,000	10,000	10,248
Seed and Treatment	11,200						3,900	4,000		2,400			1,600
Sacks,Seed Dressing													
Weed & Pest Control	10,662			1,000	700	550	460	400	780	800	400	200	440
Repairs and Mainten.	129,000	4,000	5,000	5,000	4,000	2,000	2,000	2,000	2,000	2,000	2,000	3,000	3,000
Vehicle Expenses	61,000	2,550	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450
Electricity	162,000	2,000	500	500	2,000	2,000	7,000	2,000	8,000	2,000	8,000	2,000	2,000
Other Working Exp.													
Administration	55,351	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	3,050
Standing Charge	53,200	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775	2,775
Debt Servicing													
- Mortgage		20,310	20,310	20,310	20,310	20,310	20,310	20,310	20,310	20,310	20,310	20,310	20,315
- Term Loan Interest													
- Current Account													
- Rent		2,187	2,187	2,187	2,187	2,187	2,187	2,187	2,187	2,187	2,187	2,187	2,193
- Other		1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,537
Personal Drawings													
Other Personal Exp.													
Income Tax													
- Terminal													
-Provisional													
Capital Purchases	45,000		88,576	40,000				113,755		80,000			
Investments													
Unpaid Accounts													
TOTAL EXPENSES	2,404,919	95,058	187,214	138,968	91,338	105,688	175,598	233,068	123,493	196,837	83,138	78,138	138,095
MONTHLY BALANCE	1,289,764	107,705	-73,632	34,008	-37,605	28,645	-6,115	-63,885	83,040	-41,004	125,454	115,651	54,998
CLOSING BALANCE		107,705	34,073	68,081	30,476	59,121	53,006	-10,879	72,161	31,157	156,611	272,262	327,260
GST IN	246,737	25,345	14,198	21,622	6,717	16,792	21,185	21,148	29,817	19,479	26,074	24,224	24,137
GST OUT	-149,782	-8,879	-20,398	-9,367	-8,414	-10,207	-13,946	-26,130	-12,433	-11,601	-7,389	-6,764	-14,256
NET GST	96,954			-10,267		-10,558		-13,824		-8,402		-26,564	
GST INCL. BALANCE		124,172	44,340	80,336	41,034	65,705	66,830	-15,861	80,563	39,035	183,175	289,722	354,601