

KEY PLANNER

Help Guide

Landmark Systems

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1. Overview

Key Planner is designed for budgeting at enterprise level, building up to a final monthly cashflow forecast. Per unit costs can be entered and the number of units changed to see the effect of alterations in working area or practice.

The basis by which information is stored is compatible with Landmark's KEYPrime products and therefore integration is possible.

Key Planner can be used for the creation of the annual budget or "what-if" scenarios. It is also used by consultants or advisors who can create templates which are then readily adapted for individual clients.

Loading the program

To install the Key Planner program load the cd and follow the on screen instructions. Alternatively go to www.landmarksystems.co.uk, select Client Support, Other software, Key Planner. In the Downloads section click on Download Latest Version. You will need to ring the helpline at Landmark on 01798 877100 to get the Download code.

Once completed an icon will appear on your desktop called Key Planner. Click on this icon to enter the Key Planner Program.

Please call the helpline if you need further assistance.

Principles

The steps required to set up a budget include the following:-

Name the **Crops** you are growing together with the area and yield you anticipate.

Name the **Forage Crops**.

Name the **Livestock**.

Name any **Other Farming** and **Non-Farming** enterprises you may have.

Enter the figures for these on a **Summary** or **Detail** basis.

Include your **Livestock Replacement** costs.

Decide on your **Forage Allocation**.

Add your **Fixed Expenditure**.

Add your **Fixed Asset** purchases, sales and depreciation rates.

Add any **Contract Farming** information if relevant.

Include any **Capital** expenditure or income.

Add or take away, any opening and closing **Stocks, Internal Usage** or **Transfers**.


Add or take away any opening and closing **Creditors** and **Debtors**.


Allocate all this collated information by monthly or quarterly **Cashflow**.

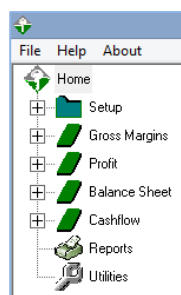
Enter **Opening Bank Balance** and **Bank Interest** rate.

Menu Structure

There are seven areas to work from within Key Planner:

 The dark green icons indicate screens where information can be entered.

 The light green icons are reports which cannot be edited.

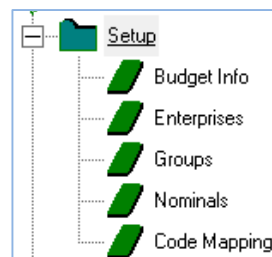


Set Up

Where the overall **Budget Information** is entered.

Enterprises can be set up and **Groups** or **Nominal** names changed.

The nominals from an accounts package e.g. KEYPrime can be **Mapped** onto the Planner codes so that the budget can be exported into the accounts.



Gross Margins

Crop GM - details for individual crops.

Crop Summary – overview of all crops.

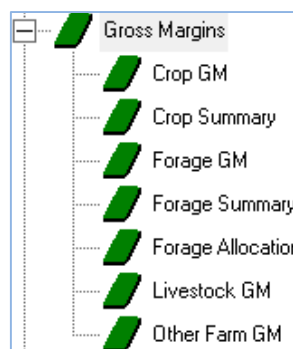
Forage GM – details for Forage crops.

Forage Summary – overview of Forage crops.

Forage Allocation – costs are apportioned across the Livestock enterprises.

Livestock GM – details for each Livestock enterprise.

Other Farm GM – details for other gross margins not previously covered.



Profit – where Non-farm data is entered and profit reports are accessed.

Non-Farm Income – Non-farm financial data.

Fixed Expenditure – for fixed costs such as Labour, Office expenses, Depreciation.

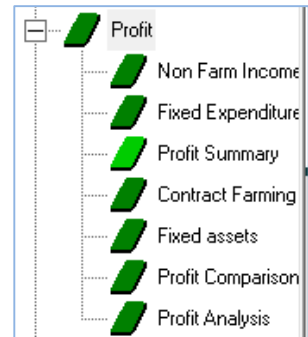
Profit Summary – summary report of the Profit.

Contract Farming – if a contract farming agreement is in place.

Fixed Assets – Buildings, machinery and equipment.

Profit Comparison – report to compare with actuals or other budgets.

Profit Analysis – financial analysis per unit.



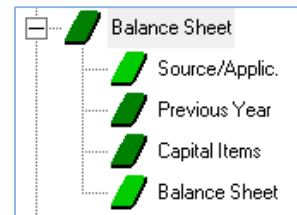
Balance Sheet – where capital items are entered.

Source/Applic. – the Source and Application of Funds report.

Previous Year – for example crops in store from previous year which will be sold in the current year.

Capital Items – Long and short term assets and liabilities.

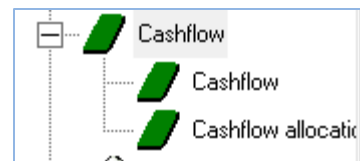
Balance Sheet – report.



Cashflow

Cashflow – to enter opening and closing valuations, home use and transfers.

Cashflow Allocation – where amounts can be entered into the relevant months or quarters.



Reports– for creating individual reports or a budget book.

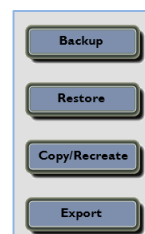
Utilities

Backup – to ensure you have a backup of your data.

Restore – to restore a backup if necessary.

Copy/Recreate – to copy a budget.

Export – to export the budget into Excel.



Main Tool Bar



The Main Tool Bar is visible throughout the different sections. The function buttons are at the top of the screen and include **Save**, **Cancel**, **Edit**, **Notes** and **Print**. These are operated by clicking on them with the mouse and they only apply to the current screen. On certain screens additional buttons are available but these will be explained where relevant.

Save

This will save all data on the current screen and should always be used before changing to another Section otherwise figures entered/amended will be lost. If a change has been made you will be warned should you try to change to another enterprise/section without saving.

Cancel

If figures have been changed or added that are incorrect, press cancel to revert back to the last Save point.

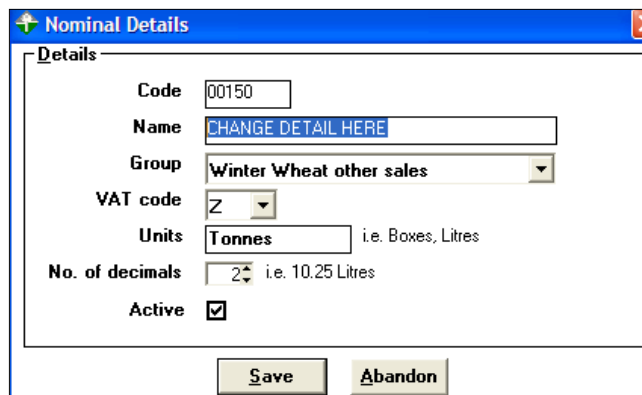
Edit

Group and nominal descriptions can be changed by highlighting the required group or nominal on the screen and then clicking on the Edit button.



This will bring up the Group or Nominal details and the description can be over typed.

Nominals and Groups can also be hidden from screens by taking the tick out of the Active box.

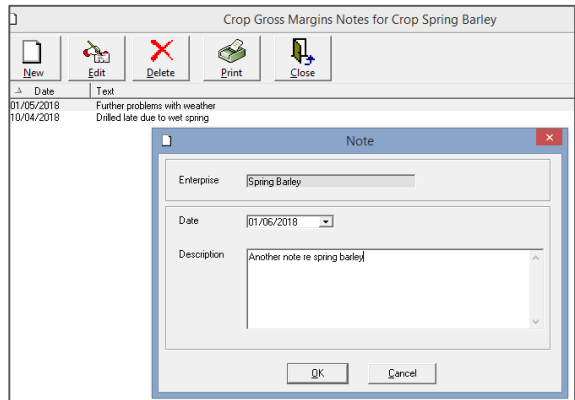
A screenshot of a dialog box titled 'Nominal Details'. It contains the following fields: 'Code' with value '00150'; 'Name' with value 'CHANGE DETAIL HERE'; 'Group' with a dropdown menu showing 'Winter Wheat other sales'; 'VAT code' with a dropdown menu showing 'Z'; 'Units' with a dropdown menu showing 'Tonnes' and a note 'i.e. Boxes, Litres'; 'No. of decimals' with a spinner box showing '2' and a note 'i.e. 10.25 Litres'; and 'Active' with a checked checkbox. At the bottom are 'Save' and 'Abandon' buttons.

Any changes made can then be either Saved or Abandoned.

Notes

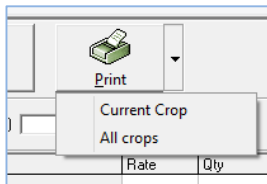
Free typing Notes can be entered from all Entries screens, and can then be printed out.

Select the Notes button to bring up a new window which shows any existing notes and where you to add new ones, edit or delete existing notes, or print them. Click on **New** to open a Note box and enter a date and the note details, as shown:



Notes can also be entered on the right hand side against each nominal on a gross margin. To include these notes on a printed GM report go to Setup, Budget Info. and click on Change details. Then tick the Show Notes on GM Reports field.

Print

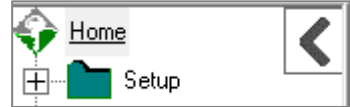


This button will print a report of the entry screens. Where more than one report is available a drop-down arrow alongside the button allows you to select from the list.

2. Home

When Key Planner is first opened from the desktop icon the program will start at the **Home** screen.

Home will be highlighted grey on the 'tree-style' menu to the left of the screen to show that this is the area of the program you are viewing.



If at any time you do not wish to see the tree view menu it can be closed up using the arrow to the right of the Home icon.

In addition the very top of the screen will always show the current budget (if set up) and the section of the program that you are viewing.



On the main welcome screen four buttons are available:

Open Existing

Will load any existing budgets from any data directory.

Create New

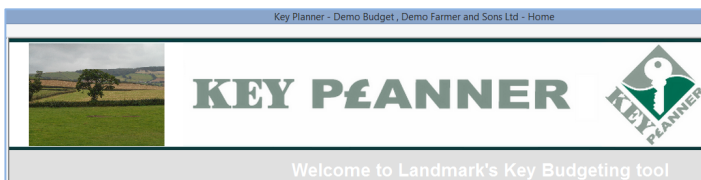
This button opens a blank budget details screen in order to set up a new budget from scratch.

New Linked

Used to link a new budget to nominal codes in a set of existing KEY Accounts (not PRIME), so that the budget can be exported back into the accounts. This has been superseded by Code Mapping.

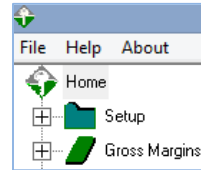
Set Logo

This allows you to put your company logo on the left of the main banner and on the Budget book:



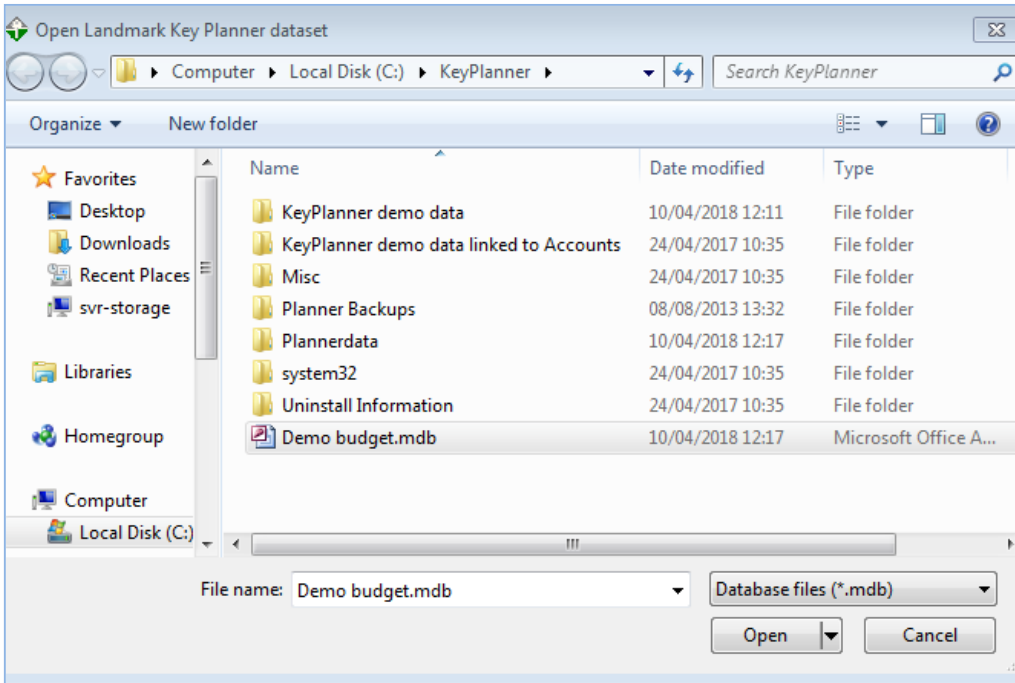
Upon entering Key Planner for the first time no budget details will be loaded. On subsequent visits the last budget you were working on will already be loaded.

This Home screen can be returned to at any time by selecting Home from the top of the left hand menu with your mouse cursor.



Open Existing

To view or work on a different budget to that which is currently loaded in Key Planner, click on the Open Existing button on the Home screen. This will open a Windows Explorer File screen:



This will default to the Key Planner directory in the field at the top of the sub-screen. If previous budgets have been saved to a different location then you will need to navigate to the relevant path.

Click on the budget file required to highlight it. The Budget file will then show in the File name cell, as is shown above with **Demo budget.mdb**.

Select the Open button on the Windows sub-screen and a pop up message box will appear to say that the budget details are successfully loaded.

The top of the main program screen will now show the name of the Budget you have just opened and the function level you are currently using.

Create New

To create a new budget select the **Create New** option from the Home screen. This will open a Windows Explorer Save File screen where you can navigate to the required destination via the Save In field at the top or the file menu down the left side.

The **File Name** will have the default name of 'KeyBudget.mdb'. This should be over typed with your own individual name for this budget file. The file name needs to be easily identifiable e.g. the business name plus budget year for example *ManorFarm21*. Having entered a file name, click on **Save**.

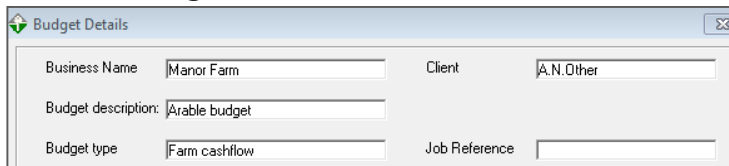
Budget Details

Having saved the new budget file, the Budget Details window will open automatically. The cells highlighted yellow are mandatory, the other information is optional. Some items may not be relevant to single business users.

The information recorded here forms the basis of your budget and some will automatically be shown on the title page of the budget reports.

Use the Tab key to move from cell to cell, This will move the cursor through the details and where a cell has information in e.g. date, will highlight data blue so that it can be over typed.

General Budget Information



The screenshot shows a window titled 'Budget Details' with a close button in the top right corner. It contains five input fields arranged in two rows. The first row has 'Business Name' with the value 'Manor Farm' and 'Client' with the value 'A.N.Other'. The second row has 'Budget description:' with the value 'Arable budget' and 'Job Reference' which is empty. The 'Budget type' field is located below the 'Budget description:' field and contains the value 'Farm cashflow'.

In the details that follow * indicates mandatory fields and † indicates Consultant mode only.

Business Name

The name of the business for which the budget is being prepared.

Client †

The name of the person the budget is being prepared for.

Budget Description*

A description of the budget and, once saved, this description will be shown at the top of the main screen. The description could be the name of the Farm, Business or Contract Agreement and/or the budget year.

Budget Type †

It may be that you only want to do a quick summary Gross Margin Budget, or you are going to draw up a full Farm Profit & Loss Budget and then Cashflow

it for the year. The Budget Type is a brief description of the basis of the budget, for example 'Farm P&L/Cashflow' or 'Summary Arable Gross Margins'.

Job Reference ‡

Applied if Key Planner is being used to draw up many budgets for different Farms or businesses (for example by a consultant with a number of clients). Each budget may be required to have a job identifier for the purposes of filing and invoicing.

Registered Planner User

This section is provided to record some information on the person and, if relevant, the business drawing up the budget and is particularly useful if the budget is being prepared for another party.

Registered Planner user			
Company	Testfarm company	Telephone	
Consultant	A.Consultant	Mobile	
Job Title		Fax	
Dated	01/01/2018	Email	

Company/Consultant ‡

This will feed through from the details input when activating Key Planner.

Job Title ‡

If required the job title of the person drawing up the budget can be recorded. For example – Manager, Partner, Consultant.

Contact Details

These are all optional fields.

Dated

This is the date the budget is drawn up and will default to the day the budget is first created. The date can be changed by using the drop down calendar menu or by over typing it.

Basic Working Details of the Budget

The information required to form the base framework for the budget.

Month Start	January	Total farm area	384.00
Year start	2018	Working basis	Hectares
Last edited	17:26:53 03/05/2018		
Font	Arial		
Show Decimals on Totals in reports?	<input checked="" type="checkbox"/>	Show Decimals on Per Units in reports?	<input checked="" type="checkbox"/>
Show Commas in reports?	<input checked="" type="checkbox"/>	Show Notes on GM Reports	<input checked="" type="checkbox"/>
Show Cashflow report Sub-Totals	<input checked="" type="checkbox"/>	Show Year Start on Reports Title Page	<input checked="" type="checkbox"/>

Month Start

This is the first calendar month of the budget being prepared. The cashflow section of the budget will begin at the month entered here. As a default the current calendar month of your computer will show. Use the drop down menu to change the month if necessary.

Year Start

The year in which the budget is to begin. This will default to the current year but can be overtyped.

Total Farm Area *

The overall area of the farm for which the budget is being prepared. This cell cannot be left blank or at zero. The figure entered here can be the entire farm including buildings, tracks, roads etc, or just the working area. Later on in the budget, reports for £/ha figures will be calculated from this figure.

Working Basis

The unit of area to be used for the budget. The default is Hectares but this can be changed to Acres by using the drop down arrow.

Last Edited

This field is greyed out as it will automatically update each time any work is done on the budget. This will be displayed on the title page of the reports section.

Livestock Units

On the front screen there is a figure for **Livestock Units** which does not show when you are first entering the details. This is because it will display the amount of LSUs that have been entered in the Forage Allocation screen – see "Forage Allocation" on page 3535. As such this cannot be edited in this screen.

Total farm area	384
Working basis	Hectares
Livestock units	352

Font and Report options

Options to choose not only the Font type for reports but also whether values should include commas to separate 1,000s and whether to include decimal places for the Total and Per Unit figures on the report. Also to include sub-totals in Cashflow reports.

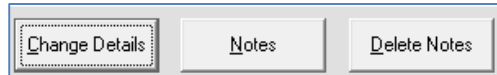
Once all the required Budget Details are entered, Save by clicking on OK or pressing Return on the keyboard. Once saved, the Budget Description will show at the top of the main program screen and so become the active

budget. The creation of a new budget can be cancelled by clicking on Cancel at the bottom of the budget details screen.

Budget Info

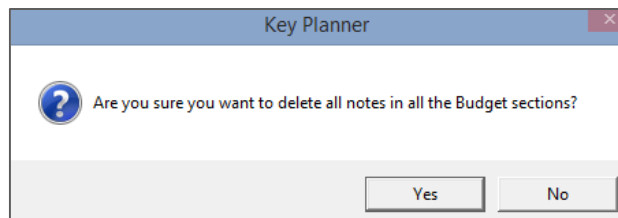
All the Budget details can be edited at any time apart from the greyed out fields.

Click on the Budget Info icon then Change Details and the editable screen will be shown.



Notes can be added to the Budget Info screen by clicking on the Notes button, which will display a list of notes already entered. See "Notes" on page 8.

The Delete Notes button is a quick and easy way to delete **All** the notes in **All** the budget sections and therefore a warning is shown when it is selected.



New Linked

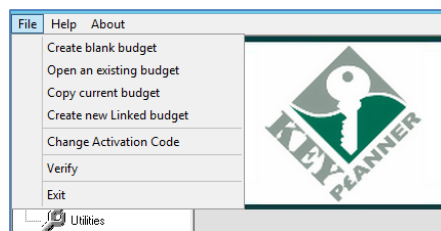
This is only used to link to Key Accounts and NOT Key Prime. This has been superseded by Code Mapping. See Chapter 11.

Set Logo

Allows you to include your company logo on the screen and it can also be included on the Title page of the Budget book when printed.

Verify

This is under File from the top menu and will help in identifying problems that can cause some of the report warnings in the Print section. For example where an enterprise is hidden but it has figures against it. See "Reports" on page 73.

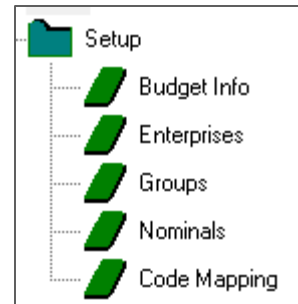


3. Set Up

The **Setup** section of Key Planner enables the user to build up the structure of the budget in terms of Farm Enterprises and their basic physical performance.

Click on the word Setup to display the menu options as buttons in the centre of the screen.
Click on the buttons to open the specific screens.

Alternatively click on the ' + ' by Setup to expand the sub menu, and then click on the subsection required e.g. Enterprises.



Once a subsection of Key Planner Setup has been opened, the left hand tree menu can then be used to navigate to another section.

Summary

Budget Info

Enables the user to view or edit the Budget Details that were set up when creating a new budget. See "Budget Details" on page 13.

Enterprises

This button opens the main Enterprise setup screen. Enterprises are operational sectors (cost centres) or trading functions of the Farm such as Crops, Livestock, and Forage. These can be user defined and need to be set up for each part of the Farm business. An individual Gross Margin can be budgeted for each enterprise.

Groups

The main groups are pre-set such as Sales, Purchases and Overheads. These are divided in to sub groups, for example Purchases divided into Seeds, Fertilisers and Sprays. They can be renamed but not added.

Nominals

The Nominals are the codes that the budget figures are actually posted to. All Nominals must be linked to a Group to determine their position in the budget layout. A nominal code can also be linked to one or more Enterprises. For example fertiliser may be linked to several arable and forage crops.

Code Mapping

This section allows for the importing of the nominal codes which are being used in KEYPrime accounts.

The budget is then entered as normal but can be exported directly back into Prime.

Budget Info

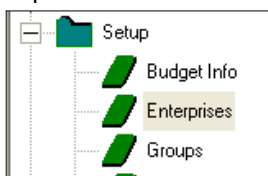
The Budget Details that were set up when creating a new budget - see "Budget Details" on page 13 for further information.

Enterprises

The next stage is to set up the farm Enterprises.

The Enterprises define the main divisions of the business. Both income and variable costs can be allocated to the Nominals linked to an Enterprise so that Gross Margins can be created for individual Enterprises.

Each Enterprise can also record some basic physical information in terms of crop area and estimated yield or livestock average animal numbers.



The **Enterprises** section is opened by either clicking on the relevant link from the tree menu or by selecting the Enterprises button.



This opens a screen which lists all the **active** Enterprises. Not all of the available Enterprises are active by default; if you are in a new budget and looking at Enterprises for the first time a list of default Enterprises will show:

Code	Name	Unit type	No of Units
CRP 1	Crop 1	Hectares	0
CRP 2	Crop 2	Hectares	0
CRP 3	Crop 3	Hectares	0
FRG 1	Forage 1	Hectares	0
FRG 2	Forage 2	Hectares	0
LIV 1	Livestock 1	Head	0
LIV 2	Livestock 2	Head	0
LIV 3	Livestock 3	Head	0
NFI 1	Non Farm Income 1		0
NFI 2	Non Farm Income 2		0
NFI 3	Non Farm Income 3		0
NFI0	Basic Payment Scheme		0
OTH 1	Other GM 1		0
OTH 2	Other GM 2		0
OTH 3	Other GM 3		0
PY	Previous Year		0

More Enterprises are available in the following types:-

Crops up to CRP25

Forage up to FRG10

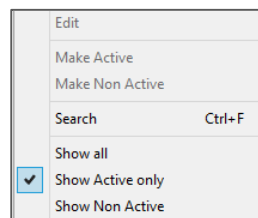
Livestock up to LIV25

Non-Farm Income up to NFI0






Other Gross Margin up to OTH10

To show the non active codes, right click on the mouse anywhere in the list and select **Show Non Active** or **Show All** from the menu.

Alternatively click on Maintenance in the top toolbar to show the same menu.



If you want to Search for a particular code there is a Search menu option or use Ctrl+F.

Code	Name
CRP 1	Crop 1
CRP 2	Crop 2
CRP 3	Crop 3
CRP 4	Crop 4
CRP 5	Crop 5
 CRP 6	Crop 6
 CRP 7	Crop 7
 CRP 8	Crop 8
 CRP 9	Crop 9
 CRP10	Crop10

Non active Enterprises, Groups or Nominals are shown with a red icon next to them.

To make Enterprises active, click on one or more with the mouse so they are highlighted. Then right click on the mouse and select **Make Active** from the menu. Enterprises can be made active at any time in the setting up process.

It is also possible to edit an individual Enterprise by double clicking on it and then you can make it active by ticking the Active box.

Enterprise Types

The type of an individual Enterprise defines the defaults, entry screens, how data is loaded and report layouts.

There are 6 types of Enterprise with the codes for each type prefixed by an alphanumeric code that is set by the program.

For each type there are a number of basic enterprises that you can rename to create the specific enterprises for the budget:

Crops CRP 1 - CRP25

All cash crops can be entered as this enterprise type. It includes the facility to record an area and yield.

Forage FRG 1 – FRG10

Crops that are grown for consumption by your livestock enterprises. Settings are the same as Crops but Forage gross margins are not shown on the Profit Summary because the figures are re-allocated into the Livestock Gross

margins using the Forage allocation section. Therefore, if Forage is grown for sale, this should be set up as a Crop type. If a small amount (e.g. some hay) is sold it can be shown as a sale here.

Livestock LIV1 - LIV25

All livestock enterprises are setup on this enterprise type and animal headage can be entered. Tick the Grazing box if the livestock consumes the home grown Forage.

Other Farm Gross Margin OTH1 - OTH10

Enterprises of this type should be used to enter any other income that is directly attributable to the Farm and that you wish to become part of the overall Farm Business Gross Margin. Examples of Enterprises to set up under this type would be: Contracting Income, Let Land, ELS.

Non Farm Income NFI1 - NFI10

Any other income that does not need to be part of the Farm Gross Margin but does contribute to overall Profit. Examples might be Bank interest received, or Wayleaves. NFI10 is already set up as BPS. Note these are income codes only, not gross margins.

Previous Year PY

This constitutes one enterprise and should not need to be edited. It is used to enter the value of crops that were harvested prior to the budget year, but sold in the budget year.

Setting Up Enterprises

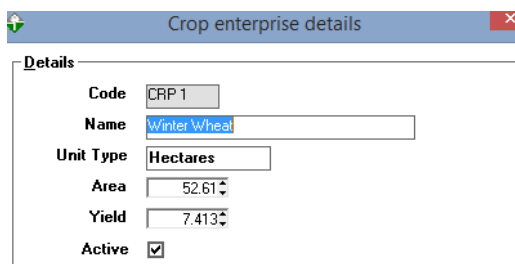
To set up the Enterprises required for the budget, edit each one and enter the name and any other details required. This is done by double-clicking the mouse over the Enterprise that you want to edit, or highlight the enterprise with the mouse and then right click; from the drop down menu that appears select Edit.

Code	Name	Unit type	No of Units
CRP 1	Crop 1	Hectares	0
CRP 2	Crop 2	Hectares	0
CRP 3	Crop 3	Hectares	0
CRP 4	Crop 4	Hectares	0
CRP 5	Crop 5	Hectares	0
CRP 6	Crop 6	Hectares	0
CRP 7	Crop 7	Hectares	0
CRP 8	Crop 8	Hectares	0

- Edit
- Make Active
- Make Non Active
- Show all
- Show active only
- Show non active

This will open a new window for the individual enterprise.

Entries can now be made in each cell apart from Code which is fixed by Key Planner.



Details	
Code	CRP 1
Name	Winter Wheat
Unit Type	Hectares
Area	52.61
Yield	7.413
Active	<input checked="" type="checkbox"/>

Name The name of the enterprise being set up.

Unit Type This is the Unit Type by which the budget figures for the selected enterprise will be entered and reported. A crop or forage enterprise defaults to Hectares or Acres as selected in the Working Basis on the Budget Info screen. Livestock enterprises default to Head. Any of these unit types can be overwritten if a different one is needed. The Unit Type can also be left blank if not applicable as might be the case for some Other Farm or Non Farm Income.

Area/Head/No of Units The quantity of Units for this enterprise. The figure entered here along with the yield, if applicable, will be used by the program to automatically calculate a total yield for the enterprise. Other Farm and Non Farm income Enterprises need not have an area figure if they do not utilise any of the Total Farm area. The total area of all Enterprises may not add up to the Total Farm area in the Budget Details as this could include Buildings, roads and tracks, or there may be double cropping. For Livestock enterprises enter Headage rather than yield. This can either be the number of animals on farm at the start of the budget year or the average number. The program will use the headage figure entered to calculate £/hd figures in the individual entry screens and on reports.

Other Enterprise types have a No. of Units heading which can be used if required. It should be noted that if units are entered for Other Farm Enterprises, they will be included in overall Gross Margin and Profit summaries to give a total £/Ha or £/Acre figure.

Yield Yield is available on all Enterprises except for Livestock types. Mainly applicable to crops and forage, an estimated yield per hectare or acre can be entered here. On Crop type enterprises

the yield entered here will be used, with the area, to calculate a total yield. The program uses this to check that the entire crop is sold or used when entering output.

Grazing? This only shows on Livestock enterprises and should be ticked to indicate that this Livestock has to be included in the Forage Allocation. Livestock enterprises that do not utilise Forage should be unticked.

Active This tick box shows whether the Enterprise is in use or hidden from the main list. An individual enterprise can be made non active by un-ticking the box. It is recommended to untick and therefore hide any unused Enterprises.

Once all the details have been entered for an individual enterprise, click on Save and return to the main Enterprise screen. A message will pop up to tell you that the Enterprise has been saved. If you wish to cancel changes or details, click on 'Abandon'.

Unused Enterprises

Once all the enterprises that are required for the budget have been set up, the default ones that are not needed can be made non-active. This means that only **Active** enterprises will be available for data entry. Making blank enterprises non-active will shorten screen lists and make navigation around screens, and data entry, quicker and easier. You will not be able to untick an enterprise that has budget values on it, but it can be cleared if the enterprise is no longer needed e.g. if copying and changing a previous budget.

To make an individual enterprise non-active, open it from the main enterprise, take the tick out of the **Active** box by clicking on it with the mouse, then save the change.

However, it is quicker to select a number of enterprises in one go from the main enterprise screen. This is done by holding the "ctrl" key on the keyboard and then clicking on those that you do not want with the mouse. This will highlight them as shown below:

Code	Name	Unit type	No of Units
CRP 1	Winter Wheat	Hectares	150
CRP 2	Winter Barley	Hectares	30
CRP 3	Winter Oilseed Rape	Hectares	70
CRP 4	Spring Oilseed Rape	Hectares	25
CRP 5	Set Aside - NR	Hectares	35
CRP 6	Crop 6	Hectares	0
CRP 7	Crop 7	Hectares	0
CRP 8	Crop 8	Hectares	0
CRP 9	Crop 9	Hectares	0
CRP10	Crop10	Hectares	0

Once the enterprises are highlighted, click on Maintenance on top toolbar or right click on the mouse and from the pop up menu select **Make non-active**. Finally, to hide the non-active enterprises from the screen list use the drop down menu as above and select **Show Active Only**. The Enterprise screen list will now be condensed to those which are in use or active.

Should extra enterprises be required, they can be made active again by returning to the Enterprise screen; click on Maintenance or right click and select **Show All** (to show all active and non-active enterprises) or **Show Non Active**. An individual enterprise can be brought back into use by highlighting it with the mouse and then right click and select **Make Active**. This will remove the red marker and the enterprise will now show up on active lists.

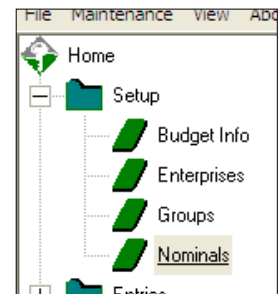
Alternatively, to make a number of enterprises active again, use the ctrl key on the keyboard as before and then right click to bring up the menu.

Groups & Nominals

Enterprises are made up of the Groups and Nominals to which they are linked. Key Planner comes with nominal codes and groups set up and links to the Enterprises already existing. When these Enterprises are edited to suit your budget, the linked Nominals will automatically have their names updated by the program. When Enterprises are made Active or Non-Active the Nominals will automatically be changed at the same time.



The Group and Nominal sections of Setup are accessed in a similar way to Enterprises, by either clicking on the button on the main Setup screen or using the left hand tree menu under Setup.



There should be NO NEED to access these sections, as both activities (edit and make non-active) can be executed more easily from individual entry screens.

Groups

The Group system determines the position of a Nominal on an Enterprise entry screen and on the Budget reports.

Groups perform the following functions:

- They give the Nominal a type, i.e. whether the nominal is a Sale, Purchase, Overhead etc. and whether it is a Profit & Loss or Balance Sheet item.
- They link associated Nominals so that they appear together on reports.
- They ensure pre-determined reports will include all the relevant Nominals.
- They are sub-totaled on detailed reports or provide summary report layouts.

If you want to Search for a particular code there is a Search menu option or use Ctrl+F. You can also list the Groups and Nominals on the screen alphabetically by clicking on the heading either Type or Description.

Nominals

Information is entered into nominals and they provide the most detailed level of analysis. Each nominal is linked to a Group to define its type e.g. Sales or Expense and its position in reports.

Editing Groups & Nominals

Additional Groups or Nominal codes cannot be added and there should be no need to edit existing codes from this Setup area of the program. When Enterprises are made active or inactive the nominals linked to those Enterprises are automatically made active or inactive too.

Both Groups and Nominals can be edited in the same way as enterprises, by opening the individual code, making the required changes, and then saving. However, if names of Nominals or Groups do need to be edited this is best done in the Gross Margins sections of Key Planner as will be explained.

In the Fixed Expenditure section some of the nominals are Non-Active by default.

If more nominals are required open the Nominals list and select Non-Active. Scroll down to the appropriate section, highlight any new nominals needed and right click to select Make Active.

Code Mapping

See chapter "Code Mapping" on page 77.

4. Gross Margins

Having set up the details and enterprise structure of a budget, the next phase is making the entries into the Gross Margin screens. The various sub-sections of Gross Margins are where the financial budget figures are entered.

The Gross Margins can be worked through to build up Enterprise Gross Margins and then add Other Farm Gross Margins and costs to create a budgeted Profit & Loss for the Farm. This can then be used or adjusted to provide Cashflow figures which can be allocated over the twelve month budget period.



The Gross Margins screen is opened from the tree menu on the left of Key Planner by clicking on Gross Margins with the mouse. This will highlight Gross Margins on the left hand menu and bring up the main screen.

Gross Margins is split into 7 sub-sections which relate to different enterprise types.

The different sections of Gross Margins can be accessed by the buttons in the centre of the screen or from the left hand menu by clicking on the ' + ' beside Gross Margins to expand the sub-menu, then click on the sub-section required. To collapse, click on the ' - '.

Once a sub-section of Gross Margins has been opened, the left hand tree menu can then be used to navigate to another section.

A summary of the sections of Gross Margins is as follows:

- Crop GM** Crop Gross Margin for all Crop type Enterprises. Details can be entered at nominal level for Quantity, Price, Total Amount or £ per Hectare. So for example, a sale of 100 tonnes of Wheat at £70/tonne totaling £7,000 could be entered with details of the Quantity and Price, or just by entering the total of £7,000.
- Crop Summary** As an alternative to Crop GM, the Crop Summary section allows data to be loaded into the same Crop type Enterprises as Crop GM, but in a less detailed format. Data entered in the Crop Summary section will effectively be entered in the Crop GM section as well or vice versa.
- Forage GM** The Forage Gross Margin section is essentially the same as Crop GM above, but is for detailed data entry to the Forage Enterprises that will be used by Livestock. The forage costs entered here or in Forage Summary will then be allocated to the Livestock enterprises in Forage Allocation.
- Forage Summary** Forage Summary works on the same basis as Crop Summary but for Forage Enterprises.
- Forage Allocation** Having entered all the Forage Crop costs, these can then be allocated to the Livestock Enterprises that have been set up. This is based on the number of Livestock Units (LSU) required by each livestock enterprise, and is then allocated on a pro-rata basis.
- Livestock GM** Along the same lines as the Crop and Forage GMs, figures can be entered for Quantities, Price, Total Amount or £ per Head (based on the headage entered when the Enterprises were set up).
- Other Farm GM** Budgeted figures for any Other Farm Gross Margin Enterprises. Figures are entered as totals against each nominal for the budget year.

General Conventions

All the Enterprise entry screens follow a similar layout. Main data entry is via a grid layout that is split into Output and Variable/Direct expenditure rows, with Columns to show Groups, Nominals, Quantity, Price, Total and £ per Unit (ha/Acre/Hd).

Output is split into Main sales and Other sales. Main sales relate to the primary product, e.g. Milk or Grain. Other Sales relate to secondary products such as calves or straw.

Variable/Direct expenditure is that directly attributable to the Enterprise and is to be included in the Gross Margin. It is split into pre-defined Groups that represent the most common costs for an Enterprise type. So on Crop Enterprises, Variable expenditure groups include Fertilisers, Sprays and Seeds. But on Livestock these would be Feed, Vet & Med and A.I costs. These Group names can all be edited.

Crop		Area	Yield (T/Ha)	Rate	Sales details qty is <> to Crop yield * Area, difference is 0.16				
	Group	Nominal	Rate	Qty	Price	Total	Per Ha	Note (Double Click to Edit)	
OUTPUT									
+	Winter/Wheat sales	Winter/Wheat main sales	7.410	390.00	100.00	39000.00	741.30		
		Winter/Wheat other sales	0.000	0.00	0.00	0.00	0.00		
		WW straw sales	0.019	1.00	222.00	222.00	4.22	Straw sold to neighbour	
	Total Output					39222.00	745.52		
VARIABLE EXPENDITURE									
-	Seeds	Seeds	0.000	1.00	2395.00	2395.00	45.52		
		Seeds Milling	0.000	0.00	0.00	0.00	0.00		
		Seeds Feed	0.000	1.00	2395.00	2395.00	45.52		
		Seeds Variety	0.000	0.00	0.00	0.00	0.00		
		Seed Home Saved	0.000	0.00	0.00	0.00	0.00		
-	Fertiliser	Fertiliser	0.000	1.00	5974.00	5974.00	113.55		
		Fertiliser Nitrogen	0.650	34.20	167.98	5745.00	109.20		
		Fertiliser Compound	0.000	0.00	0.00	0.00	0.00		
		Fibrophos	0.725	38.14	6.00	229.00	4.35		
-	Sprays	Sprays	0.000	1.00	6050.00	6050.00	115.00		
		Sprays Herbs	0.000	0.00	0.00	0.00	0.00		
		Sprays Fung	0.000	0.00	0.00	0.00	0.00		
		Sprays Other	0.000	1.00	6050.00	6050.00	115.00		
+	Crop Contract	Crop Contract	0.019	1.00	1000.00	1000.00	19.01		
+	Casual Labour	Casual Labour	0.000	0.00	0.00	0.00	0.00		
+	Crop Sundries	Crop Sundries	0.000	0.00	0.00	0.00	0.00		
+	CropSpare1	CropSpare1	0.000	0.00	0.00	0.00	0.00		
+	CropSpare2 edited group	CropSpare2 edited group	0.019	1.00	50.00	50.00	0.95		
+	CropSpare3	CropSpare3	0.000	0.00	0.00	0.00	0.00		
	TOTAL VARIABLE EXP		0.000			15469.00	294.03		

+	Winter/Wheat sales
	Winter/Wheat other sales

Groups can be expanded to reveal more nominals, and allow more detail to be entered, by double clicking on the + to the left of the Group Name.

You may enter **Notes** alongside each nominal by double clicking on the Note area or you may use the Notes button on the main toolbar to create notes for the entire enterprise.

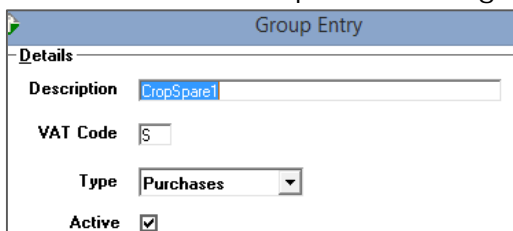
Editing Group Names

If you edit a Variable expenditure **Group** name it is copied across to all other groups within that enterprise type and shows the new name on the Summary and Cashflow screens.

To edit the Group name, click on the name in the Group column – this does not highlight the group name in that column but it does in the nominal column. Note the Edit icon at the top of the screen says Edit Group; click on that to open the editing screen.



Alternatively you can double click with the mouse on the Group name you wish to edit and it will open the editing screen as below:

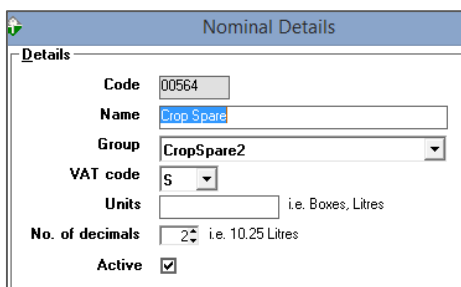
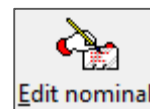
A screenshot of the 'Group Entry' editing screen. It has a title bar 'Group Entry' and a 'Details' section. The 'Description' field contains 'CropSpare1'. The 'VAT Code' field contains 'S'. The 'Type' dropdown menu is set to 'Purchases'. The 'Active' checkbox is checked.

The description and VAT code can be edited or the group can be made inactive from this screen.

Editing Nominal Names

If you edit a Variable expenditure **Nominal** name this remains unique to that enterprise. The nominal will still show under the Group name when you look on the Summary screen.

To edit the nominal name click on the nominal column so it is highlighted. The edit button in the top toolbar will change to Edit Nominal. Click on this or double click on the nominal to open the editing screen as below:

A screenshot of the 'Nominal Details' editing screen. It has a title bar 'Nominal Details' and a 'Details' section. The 'Code' field contains '00564'. The 'Name' field contains 'Crop Spare'. The 'Group' dropdown menu is set to 'CropSpare2'. The 'VAT code' dropdown menu is set to 'S'. The 'Units' field is empty, with the text 'i.e. Boxes, Litres' to its right. The 'No. of decimals' field contains '2', with the text 'i.e. 10.25 Litres' to its right. The 'Active' checkbox is checked.

Edit the name here for nominals specific to this enterprise and it will show in reports with this name. This will **not** change the name of the same nominal used in other crop enterprises, and it will not show the new name in the Summary, Cashflow or Cashflow Allocation screens.

Entering figures

When opening an Enterprise Entry screen for the first time all rows will be collapsed to just the main Group rows in the Pink colour.

Data can be typed directly into all the pink or white cells but not into those that are greyed out such as the Group and Nominal Columns. Data cannot be typed into the yellow Total rows either as they are calculated by the program.

If you only want to put data into the Group rows i.e. the pink ones, do not expand the groups. Once the groups are expanded and data has been entered into the white rows then they cannot be collapsed again. Also the group rows then act as a Total row and show the sum of the numbers entered on the white rows beneath. This means you can no longer type figures directly into the pink rows.

At the bottom of all the Enterprise entry screens is a summary showing Total Output, Total Variable Expenditure and then the Gross Margin. This will be in total and £ per Unit.

Total Output	137001.00	685.01
Total Variable Expenditure	55150.00	275.75
Gross Margin	81851.00	409.26

Gross Margin Detail Entry – Crop, Forage & Livestock

On GM screens, figures can be typed into any of the four columns from the right: Qty, Price, Total & Per Unit. Budget data can be added by just typing total figures against Groups or Nominals in the Total column or by putting £ per Unit (Ha or Hd) figures in the Per Ha/Hd column. Key Planner will use the figure entered to calculate and populate the other columns respectively.

Alternatively more detail can be added by entering Quantities and Price per quantity unit:

Group	Nominal	Qty	Price	Total	Per Ha
- Winter Wheat sales	Winter Wheat main sales	1900.00	73.37	139400.00	697.00
	Milling Wheat	600.00	85.00	51000.00	255.00
	Feed Wheat	1300.00	68.00	88400.00	442.00
	Sales detail 2	0.00	0.00	0.00	0.00

Figures entered in the Quantity and Price columns will be used to calculate and then populate the Total and Per Unit columns.

Rate Per Unit Budgeting

In all the individual gross margin screens there is a Rate tick box at the top which is an extra user-option.

With this box ticked an extra column will appear on your screen to enter a rate per unit, so you can enter a rate of feed per animal, or rate of seed per hectare.

Livestock		Group	Nominal	Rate	Qty	Price	Total	Per Head
Dairy Youngstock								
Allocated Area		11.38		Enterprise size (Head)		90		Dairy? <input type="checkbox"/> Rate <input checked="" type="checkbox"/>
OUTPUT								
+	Dairy Youngstock sales	Dairy Youngstock		11.380	1024.20	1.950	1997.19	22.19
		Livestock 3 Other Sales		0.000	90.00	0.00	0.00	0.00
	Total Output						1997.19	22.19
+	Livestock Purchase	Livestock Purchase		0.011	1.00	0.00	0.00	0.00
		Valuation Change					-26550.00	-295.00
	Replacement charges						-26550.00	-295.00
	NET OUTPUT						28547.19	317.19
VARIABLE EXPENDITURE								
+	Feed Concentrates	Feed Concentrates		0.750	67.50	80.00	5400.00	60.00
+	Feed Bulk	Feed Bulk		1.000	90.00	0.00	0.00	0.00
+	Forage	Forage		0.011	1.00	3691.03	3691.03	41.01
+	Vet & Med	Vet & Med		2.000	180.00	35.00	6300.00	70.00
+	Livestock Sundries	Livestock Sundries		1.000	90.00	40.00	3600.00	40.00
+	A I Costs	A I Costs		1.500	135.00	32.00	4320.00	48.00
+	Haulage	Haulage		0.000	90.00	0.00	0.00	0.00

The use of rates on enterprises generally applies to only some of the income and cost fields. Therefore when changes are made to Area or Yield the outcome will vary depending on whether a rate has been entered.

When the rate option has been selected and the **Area** is changed, those costs with no rate set will update the total **Value** using the Per Acre/Ha figure. Those costs where a rate has been set will update both the total **Value** and **Quantity** budgeted.

When changing the **Yield** the output Rate will update the total value and quantity accordingly. If the output has been split across a number of different output types the change in yield will be applied pro rata to the rate for each.

Summary Entry – Crop & Forage

The Summary entry screens can be used as an alternative to the Crop & Forage GM Detail method, to enter figures more quickly but in less detail. Area and Yield will be pre-populated from data entered when setting up the enterprises, and Key Planner will have calculated total Yield. A price per Tonne needs to be added and then other sales and variable expenditure. In Summary format figures can only be loaded as Totals or as £ per Ha (Acre).

Other Farm Enterprises

Figures on these screens can only be entered as Totals for the year for each Nominal.

Printing and Notes

Each GM screen has a Print button. From this you can print just the Current crop/forage/livestock or you can print All crops/forages/livestock enterprise reports. Use the dropdown arrow to select the option required.







If you just click on the main Print button it will only print the current GM showing.

Notes can be entered for the entire Enterprise using the Notes button on the top toolbar, and these can be printed from the Reports section. Alternatively notes can be added on the screen next to each nominal line; these can be printed on the GM report if the Show Notes on GM Reports is ticked in the Budget details section – see “Budget Details” on page 13.


Entering Budget Figures

Crop GM

The Crop GM screen is opened by either selecting the relevant button from the Gross Margins Menu screen or using the left hand tree menu under Gross Margins. The Crop GM section will open with the first Crop Enterprise selected. To select a different one click on the drop down arrow beside the crop name.

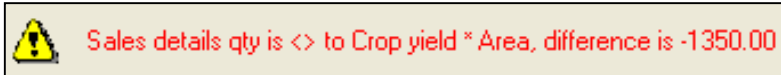
 Save  Cancel  Edit group  Notes  Print									
Crop Winter Wheat Area 52.61 Yield (T/Ha) 7.410 Rate <input checked="" type="checkbox"/>  Sales details qty is <> to Crop yield * Area, difference is 0.16									
	Group	Nominal	Rate	Qty	Price	Total	Per Ha	Note (Double Click to Edit)	
OUTPUT									
+	Winter Wheat sales	Winter Wheat main sales	7.410	390.00	100.00	39000.00	741.30		
	Winter Wheat other sales	Winter Wheat other sales	0.000	0.00	0.00	0.00	0.00		
		WW straw sales	0.019	1.00	222.00	222.00	4.22	Straw sold to neighbour	
	Total Output					39222.00	745.52		
VARIABLE EXPENDITURE									
-	Seeds	Seeds	0.000	1.00	2395.00	2395.00	45.52		
		Seeds Milling	0.000	0.00	0.00	0.00	0.00		
		Seeds Feed	0.000	1.00	2395.00	2395.00	45.52		
		Seeds Variety	0.000	0.00	0.00	0.00	0.00		
		Seed Home Saved	0.000	0.00	0.00	0.00	0.00		
-	Fertiliser	Fertiliser	0.000	1.00	5974.00	5974.00	113.55		
		Fertiliser Nitrogen	0.650	34.20	167.98	5745.00	109.20		
		Fertiliser Compound	0.000	0.00	0.00	0.00	0.00		
		Fibrophos	0.725	38.14	6.00	229.00	4.35		
-	Sprays	Sprays	0.000	1.00	6050.00	6050.00	115.00		
		Sprays Herbs	0.000	0.00	0.00	0.00	0.00		
		Sprays Fung	0.000	0.00	0.00	0.00	0.00		
		Sprays Other	0.000	1.00	6050.00	6050.00	115.00		
+	Crop Contract	Crop Contract	0.019	1.00	1000.00	1000.00	19.01		
+	Casual Labour	Casual Labour	0.000	0.00	0.00	0.00	0.00		
+	Crop Sundries	Crop Sundries	0.000	0.00	0.00	0.00	0.00		
+	CropSpare1	CropSpare1	0.000	0.00	0.00	0.00	0.00		
+	CropSpare2 edited group	CropSpare2 edited group	0.019	1.00	50.00	50.00	0.95		
+	CropSpare3	CropSpare3	0.000	0.00	0.00	0.00	0.00		
	TOTAL VARIABLE EXP		0.000			15469.00	294.03		

At the top of the GM screen is an information bar showing the Crop, Area and Yield which is brought in from when you set up the enterprise originally.

These details can be edited here, if required, via the  question mark. There is also a tick box for Rate which is a further option for more detailed budgeting – see “Rate Per Unit Budgeting” on page 2929.

Crop ? Area Yield (T/Ha) Rate

Key Planner uses the area and yield information entered for a crop to calculate the total Tonnage grown. When you first open a new Crop GM a warning message will appear on the top info bar to tell you that there is a difference between the total grown and the tonnage sold or used. Once all the Crop Tonnage is sold or used internally the message will disappear.



Output

The Output is split into Main sales and Other Sales Groups. Main Crop sales relate to the primary product or the actual crop sold and quantities entered here should add back to the Total Yield to clear the warning message. Other Sales relate to secondary products such as straw.

Nominal	Qty	Price	Total	Per Ha
Winter Wheat main sales	390.00	114.87	44800.00	851.55
Milling	290.00	120.00	34800.00	661.47
Feed	100.00	100.00	10000.00	190.08
Sales detail 3	0.00	0.00	0.00	0.00
Sales detail 4	0.00	0.00	0.00	0.00
Sales detail 5	0.00	0.00	0.00	0.00
Winter Wheat other sales	0.00	0.00	0.00	0.00
WW straw sales	1.00	145.00	145.00	2.76
			44945.00	854.31

The Main sales can be split down into five different nominals by expanding the Group. This enables budgeting for different varieties or qualities of the crop to reflect varying prices per tonne.

The Other Sales Group has two nominals which can be edited to a more specific name (e.g. straw) by clicking on and using the Edit button on the main tool bar.

Variable Expenditure

The variable expenditure is split into Nine Groups. Figures can be entered against the main groups in the pink rows or against the nominals within the groups.

However, once data has been entered against individual nominals, the rows in that Group cannot be collapsed without first clearing the figures.

Seeds
Fertiliser
Sprays
Crop Contract
Casual Labour
Crop Sundries
CropSpare1
CropSpare2
CropSpare3

Notes can be added to the crop by using the **Notes** button on the top toolbar. These notes can be printed out from the Reports section, Crop notes. Notes may also be entered alongside each nominal by double clicking on the Note column and may be included on the GM report – see "Printing and Notes" on page 30.

Crop Summary

On the Crop Summary screen all the Enterprises are shown across the screen, with Total £ and £ per Ha (Acre) columns for each one.

The Area, Yield and Total Tonnes are pre populated by Key Planner based on the information entered when the Enterprise was set-up.

This screen may be used to enter summary data or to check the overall figures for the total crops which were entered in the Crop GM screens.

OUTPUT		Winter Wheat		Winter Barley		Winter OSR		Spring OSR		SA'
		Total	Per Ha	Total	Per Ha	Total	Per Ha	Total	Per Ha	
	Area	200.00	-	30.00	-	100.00	-	20.00	-	-
	Yield(T/Ha)	9.50	-	7.50	-	4.25	-	3.00	-	-
	Total Tonnes	1900.00	-	225.00	-	425.00	-	60.00	-	-
	Price(£/T)	68.95	-	63.00	-	140.00	-	140.00	-	-
+	Crop Main sales	131000.99	655.00	14175.00	472.50	59500.00	595.00	8400.00	420.00	-
	Other Crop Inc-A	6000.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Crop Inc-B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Output	137000.99	685.00	14175.00	472.50	59500.00	595.00	8400.00	420.00	-
Variable Expenditure										
-	Seeds	8150.00	40.75	1125.00	37.50	3487.50	34.88	776.00	38.80	-
	Seeds Variety	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Seed Home Saved	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Seeds	2400.00	12.00	1125.00	37.50	3487.50	34.88	776.00	38.80	-
	Feed Wheat Seed	5750.00	28.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-	Fertiliser	20000.00	100.00	2850.00	95.00	10500.00	105.00	1700.00	85.00	-
	Fertiliser Nitrogen	15000.00	75.00	2100.00	70.00	10500.00	105.00	1700.00	85.00	-
	Fertiliser Compound	5000.00	25.00	750.00	25.00	0.00	0.00	0.00	0.00	0.00
	Fertiliser Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-	Sprays	24000.00	120.00	3000.00	100.00	9500.00	95.00	1200.00	60.00	-
	Sprays Herbs	9000.00	45.00	1350.00	45.00	3500.00	35.00	500.00	25.00	-
	Sprays Fung	11000.00	55.00	1050.00	35.00	4000.00	40.00	600.00	30.00	-
	Sprays Other	4000.00	20.00	600.00	20.00	2000.00	20.00	100.00	5.00	-
+	Crop Contract	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
+	Casual Labour	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
+	Crop Sundries	3000.00	15.00	300.00	10.00	800.00	8.00	160.00	8.00	-
+	CropSpare1	0.00	0.00	500.00	16.67	0.00	0.00	0.00	0.00	0.00
	Total Variable Expenditure	55150.00	275.75	7775.00	259.17	24287.50	242.88	3836.00	191.80	-
◀ ▶										
	Total Output	137000.99	685.00	14175.00	472.50	59500.00	595.00	8400.00	420.00	-
	Total Variable Expenditure	55150.00	275.75	7775.00	259.17	24287.50	242.88	3836.00	191.80	-
	Gross Margin	81850.99	409.25	6400.00	213.33	35212.50	352.12	4564.00	228.20	-

An average price per tonne may be added for each crop in the Total Column. Key Planner will then calculate the Main Crop Sales amount. This cannot be expanded to add any further detail.

	Total	Per Ha
Area	200.00	-
Yield(T/Ha)	9.50	-
Total Tonnes	1900.00	-
Price(£/T)	73.37	-
Crop Main sales	139400.00	697.00

You can key-in a Total Sales figure and the Price per tonne will be worked back.

The Variable Expenditure Groups are the same as Crop GM and can be expanded to nominal level.

Notes can be added to the summary by using the **Notes** button on the top toolbar. These notes can be printed out from the Reports section, Crop notes.

As well as being able to **Print** the crop summary using the Print button, you can use the **Copy** button to put the summary into Excel or Word.

Forage GM & Summary

In most cases the Forage enterprises will have negative Gross Margins as they will only incur costs, with little or no crop sold. The data entered in these sections will be included in the Forage cost allocation to Livestock. Therefore if you grow Forage crops for sale these should be set up as Crops not Forage.

Forage GM

The Forage GM screen works in exactly the same way as the Crop GM. At the top of the screen, below the Main Tool Bar, are the Forage Crop, Area, Yield and Rate.

These are brought in from the Enterprise details though the yield may well have been left blank when setting up a forage Enterprise. These details can be edited here, if required, via the question mark.

Forage ? Area Yield (T/Ha) Rate

The Forage Crop selected is changed using the drop down arrow by the Forage name.

Forage <input type="text" value="Temporary Leys"/> <input type="checkbox"/> ? Area <input type="text" value="28.00"/> Yield (T/Ha) <input type="text" value="0.000"/> <input type="checkbox"/> Rate <input type="checkbox"/>						
	Group	Nominal	Qty	Price	Total	Per Ha
OUTPUT						
+	Temporary Leys sales	Temporary Leys main sales		0.00	0.00	0.00
	Total Output				0.00	0.00
VARIABLE EXPENDITURE						
+	Seeds	Seeds	1.00	2240.00	2240.00	80.00
-	Fertiliser	Fertiliser	1.00	5817.00	5817.00	207.75
		Fertiliser Nitrogen	21.00	168.00	3528.00	126.00
		Fertiliser Compound	7.00	327.00	2289.00	81.75
		Fertiliser Other	0.00	0.00	0.00	0.00
+	Sprays	Sprays	0.00	0.00	0.00	0.00
+	Crop Contract	Crop Contract	0.00	0.00	0.00	0.00
+	Casual Labour	Casual Labour	0.00	0.00	0.00	0.00
+	Crop Sundries	Crop Sundries	1.00	336.00	336.00	12.00
+	CropSpare1	CropSpare1	0.00	0.00	0.00	0.00
+	CropSpare2 edited group	CropSpare2 edited group	0.00	0.00	0.00	0.00
+	CropSpare3	CropSpare3	0.00	0.00	0.00	0.00
+	Internal Forage Tfns	Internal Forage Tfns	0.00	0.00	0.00	0.00
TOTAL VARIABLE EXP					8393.00	299.75

The Variable Expenditure is broken down into ten groups with the same characteristics as Crop GM.

Notes can be added to the GM using the Note button or put against each nominal.

Selected or all Forage GMs can also be printed.

+ Seeds
+ Fertiliser
+ Sprays
+ Crop Contract
+ Casual Labour
+ Crop Sundries
+ CropSpare1
+ CropSpare2
+ CropSpare3
+ Internal Forage Tfrs

Forage Summary

Forage Summary works on the same basis as Crop Summary but with the Groups and Nominals being the same as Forage GM. Again, if detail is not required, this entry screen can be used as opposed to the Forage GM.

The screen can be Copied to Excel or Word.

Forage Allocation

Having entered the costs of the Forage Crops these can then be allocated to the Livestock Enterprises that utilise the forage.

This is done by entering a Livestock Unit (LSU) per animal for each enterprise which Key Planner then uses with the Headage number, entered in Enterprise Details, to calculate total LSUs per Enterprise.

The total forage area for all forage crops is then divided between each Livestock Enterprise pro rata to the total LSUs. The Total forage costs are allocated on the basis of the area attributed to each enterprise.

The Total Forage Expenditure and Total Forage Area will be displayed at the top of the screen below the Main Tool Bar. These cannot be edited as they are calculated by the program from the entries in the Forage sections.

Total Forage Expenditure:	<input type="text" value="36785.00"/>	Total Forage Area:	<input type="text" value="110.00"/>
---------------------------	---------------------------------------	--------------------	-------------------------------------

Total Forage Expenditure: <input type="text" value="36785.00"/>		Total Forage Area: <input type="text" value="110.00"/>			
Livestock Enterprise	No. Headage	LSU per Head	LSU	Ha	Allocated Expenditure
Dairy	170.00	1.00	170.00	71.65	23959.58
Beef	80.00	0.80	64.00	26.97	9020.08
Dairy Youngstock	90.00	0.30	27.00	11.38	3805.34
Totals	340.00	2.10	261.00	110.00	36785.00

The Livestock Enterprises are listed in the first column of the grid. These will be all the Enterprises that have the Grazing? box ticked when set up. The

Headage column is already filled in with the numbers entered at the set up stage.

The only column in which figures can be entered is the **LSU per Head**. Once this is entered the other three columns are calculated automatically.

The Allocated Expenditure column will always add up to the Total Forage Expenditure in the info bar above.

The figures in the Allocated Expenditure column are automatically entered into the relevant Livestock GM entry screen under variable expenditure.

Notes may be added to the Forage allocation screen, and it can be printed directly from here too.

Livestock GM

The Livestock GM screen is opened by either selecting the relevant button from the Main Gross Margin Menu screen, or using the left hand tree menu under Gross Margins. The Livestock GM section will open with the first Livestock Enterprise in the list selected. To select a different one, click on the drop down arrow beside the Livestock name. The is where you may edit the details if necessary.

Livestock <input type="text" value="Sheep"/> <input type="text" value="?"/>		Allocated Area <input type="text" value="76.26"/>		Average Herd Size <input type="text" value="480"/>		Dairy? <input type="checkbox"/> Rate <input type="checkbox"/>	
	Group	Nominal	Qty	Price	Total	Per Head	Note (Double Click to Edit)
OUTPUT							
-	Sheep sales	Sheep main sales	608.00	44.64	27140.00	56.54	
		Quality Lambs	535.00	48.00	25680.00	53.50	
		Cull Ewes	73.00	20.00	1460.00	3.04	
		Sales detail 3	0.00	0.00	0.00	0.00	
		Sales detail 4	0.00	0.00	0.00	0.00	
		Sales detail 5	0.00	0.00	0.00	0.00	
		Wool	1.00	500.00	500.00	1.04	
	Total Output				27640.00	57.58	
+	Livestock Purchase	Livestock Purchase	0.00	0.00	0.00	0.00	
		Valuation Charge			-70.00	-0.15	
	Replacement charges				-70.00	-0.15	
	NET OUTPUT				27710.00	57.73	
VARIABLE EXPENDITURE							
-	Feed Concentrates	Feed Concentrates	1.00	6120.00	6120.00	12.75	
		Feed Concs Maize Gluten	0.00	0.00	0.00	0.00	
		Feed Concs Sheep	1.00	6120.00	6120.00	12.75	
+	Feed Bulk	Feed Bulk	0.00	0.00	0.00	0.00	
+	Forage	Forage	1.00	12479.13	12479.13	26.00	
+	Vet & Med	Vet & Med	1.00	2400.00	2400.00	5.00	
+	Livestock Sundries	Livestock Sundries	1.00	2880.00	2880.00	6.00	
+	AI Costs	AI Costs	0.00	0.00	0.00	0.00	
+	Haulage	Haulage	0.00	0.00	0.00	0.00	
+	Livestock Contract	Livestock Contract	0.00	0.00	0.00	0.00	
+	Livestock Casual Labour	Livestock Casual Labour	1.00	1000.00	1000.00	2.08	
+	Livestock Quota leased	Livestock Quota leased	0.00	0.00	0.00	0.00	
	TOTAL VARIABLE EXP				24879.13	51.83	

At the top of the GM screen is an information bar showing the Allocated Area which refers to the forage allocation. The Average Herd Size is brought in from when you set up the enterprise originally. The Herd Size can be edited

here, if required, by overtyping but the allocated area will only change if you alter the LSUs per head on the Forage Allocation screen.

Output

The main Sales section can be split down into five different sub-sections by expanding the Group.

Nominal	Qty	Price	Total	Per Head
Beef main sales	91.00	340.04	30944.00	1547.20
Group 1 (0-6m)	11.00	64.00	704.00	35.20
Group 2 (6-12m)	16.00	210.00	3360.00	168.00
Group 3 (18m+)	64.00	420.00	26880.00	1344.00
Sales detail 4	0.00	0.00	0.00	0.00
Sales detail 5	0.00	0.00	0.00	0.00

This enables budgeting for different ages or groups to reflect varying prices per head etc.

The Other Sales Group has five nominals which can be edited to a more specific name by double clicking on them, or click on one and use the Edit button on the main tool bar.

Variable Expenditure

The variable expenditure is split into Ten Groups.

Should these need to be changed, the Group names can be edited using the main Tool Bar function and will be changed for all livestock enterprises.

All the variable expenditure groups can be expanded to reveal nominals which can also be edited if required. These nominals remain unique to this enterprise.

Feed concentrates
Feed bulk
Forage
Vet & Med
Livestock sundries
A I Costs
Haulage
Livestock contract
Livestock casual labour
Livestock other

Figures can be entered against the main groups in the pink rows or against the nominals within the groups. However, once data has been entered against individual nominals the rows in that Group cannot be collapsed without first clearing the nominal figures.

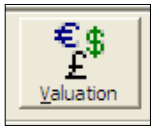
Forage costs are automatically brought in from the Forage Allocation section, so the fields are greyed out because they cannot be edited here.

Valuation & Replacement Charges

The Livestock purchase figure plus the Valuation Change calculate the Replacement Charge. This is then subtracted from the Total Output above to produce Net Output.

Total Output					339250.00
Livestock Purchase	Livestock Purchase	0.000	1.00	6500.00	6500.00
	Valuation Charge				3100.00
Replacement charges					9600.00
					329650.00

The Livestock purchase line can be expanded if more detail is required, and any animals bought in should be entered here in the standard way.



The Valuation Change figure is calculated by Key Planner from a screen that is opened by clicking on the Valuation button on the main tool bar.

The Valuation Change window will pop up on screen, as shown below.

Each Valuation screen has 4 sections so that a total amount can be calculated for more than one set of animals e.g. Ewes, Rams and Lambs for the GM for Sheep. This saves you from having to set up a different GM each for Ewes, Rams and Lambs.

These are shown as a single Valuation Change figure on the GM screen but are shown individually when you run your **Detailed Valuation report** from the Cashflow screen. If the Valuation change figure is a negative amount on the Valuation pop-up screen this will show as a positive figure on the GM screen as it is a **Charge**.

The Opening Valuation Headage will be **auto entered** using the figure entered when the Enterprise was set up.

The Closing Valuation Headage will be **auto entered** by adding the figures entered in the Blue cells to the Opening, and subtracting those in the Green cells.

Headage numbers for Purchases, Births, Deaths and Sales **need to be entered**.

Headage numbers and **Values per Head need to be entered** for Transfers in and Out. Also a value per head **needs be entered** for Opening and Closing Valuation as their cost/income is not included on the main GM screen.

Valuation Change for Dairy			
Cows			
	Headage	Per head	Total
Opening Valuation	208	750.00	156000.00
Purchases	0		
Transfers in	45	800.00	36000.00
Births	0		
Deaths	2		
Sales	38		
Transfers Out	0	0.00	0.00
Closing Valuation	213	750.00	159750.00
Valuation Change			-32250.00
Bull			
	Headage	Per head	Total
Opening Valuation	1	500.00	500.00
Purchases	1		
Transfers in	0	0.00	0.00
Births	0		
Deaths	0		
Sales	1		
Transfers Out	0	0.00	0.00
Closing Valuation	1	500.00	500.00
Valuation Change			0.00
Calves at foot			
	Headage	Per head	Total
Opening Valuation	5	100.00	500.00
Purchases	0		
Transfers in	0	0.00	0.00
Births	210		
Deaths	2		
Sales	190		
Transfers Out	50	120.00	6000.00
Closing Valuation	13	100.00	1300.00
Valuation Change			6800.00
Youngstock			
	Headage	Per head	Total
Opening Valuation	85	250.00	21250.00
Purchases	0		
Transfers in	50	0.00	0.00
Births	0		
Deaths	0		
Sales	0		
Transfers Out	45	0.00	0.00
Closing Valuation	90	250.00	22500.00
Valuation Change			1250.00
Total Valuation Change			-24200.00
Apply		Cancel	

No figures can be entered in the cells that are greyed out and the Total Column is automatically calculated to create a Valuation Change figure which, when Saved, is fed back into the main screen.

No values are needed for the other rows, as any Purchases or Sales amounts should be entered on the main screen in the Livestock Purchase and Main Sales sections respectively.

Notes can be added to the GM by using the **Notes** button on the top toolbar. These notes can be printed out from the Reports section, Livestock notes. Screen notes can be added next to each nominal by double clicking with the mouse.

You can print the selected Livestock GM, all Livestock GMs or Valuation Change using the **Print** button.

Dairy Enterprises

If the livestock enterprise is a Dairy herd a tick can be put in the **Dairy?** box. This will put an additional Milk Sales section on the grid at the top of Output.

Livestock		Allocated Area	Average Herd Size		Dairy?		Rate	
Dairy		133.45	210		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
	Group	Nominal	Rate	Qty	Price	Total	Per Head	
OUTPUT								
	Dairy entries	Milk sales (Litres)				1365000.00	6500.00	
		Average Milk Price (p/lit)				22.000	22.000	
		Milk Sales (£)				300300.00	1430.00	
	Dairy other sales	Dairy other sales	0.000	145.00	268.62	38950.00	185.48	

Total Milk Sales (litres) and Average Milk Price (p/lit) can be entered in the Total Column to automatically calculate Milk Sales. The milk yield per cow will be calculated in the Per Head column based on the average herd size and total litres.

It may be easier to budget an average yield per cow and enter this in the Per Head column then Planner will calculate Total Litres produced.

All other Sales and Variable Expenditure should be entered the same as for other Livestock Enterprises.

Other Farm GM

Use this section for areas of the business that do not come under Crops, Forage or Livestock. Output and Direct expenditure can still be budgeted to

produce a Gross Margin; however figures can only be entered as Totals(£) against Groups or Nominals.

Enterprise <input type="text" value="Contract Baling"/> ?			
	Group	Nominal	Total(£)
OUTPUT			
-	Contract Income	Contract Income	52800.00
		Grass silage	36000.00
		Straw baling	10500.00
		Hay baling	6300.00
TOTAL OUTPUT			52800.00
DIRECT EXPENDITURE			
-	Contract direct costs	Contract direct costs	20550.00
		Silage wrap	11050.00
		Net wrap	6000.00
		Equipment repairs	3500.00
TOTAL DIRECT EXP			20550.00

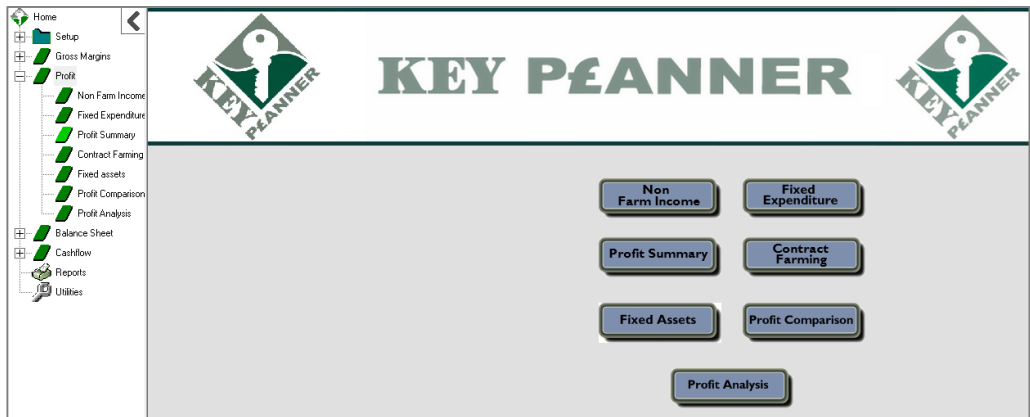
Each Enterprise in this section has a single group for Output and Direct Expenditure. Each group can then be expanded into fifteen nominals. Nominals can be edited and hidden in the standard way.

The Other Farm Gross Margins are included in the total Farm Gross Margin figure on the Profit Summary. Notes can be added to these Enterprises using the **Notes** button. Use the **Print** button to Print the current enterprise, Print all or Print all in summary.

5. Profit

Having set up the gross margins, the next phase of budgeting in Key Planner is making the entries in the **Profit** sections. The various sections of Profit are where the Non-Farm Income, Fixed Expenditure, Contract Farming and Fixed Assets are entered. There is also the reporting-only screen for the Profit Summary and two further options for Profit Comparison and Profit Analysis.

As before, these can all be opened either by clicking on the buttons in the centre of the screen, or by clicking on the section required on the left hand menu.



A summary of the divisions of the Profit section of Key Planner is as follows:

Non-Farm Income

This section relates to the Non-Farm Enterprises. Only Income figures can be entered here; if costs are required they need either to be entered as a negative figure or included in Fixed Expenditure. Figures entered against these Enterprises are shown below the Total Gross Margin on Profit & Loss Reports.

Fixed Expenditure

This screen is to budget Fixed Expenditure that applies to the whole Farm Business. It is broken down into five groups – Labour, Power, Maintenance, Miscellaneous and Rent & Finance.

Profit Summary

The Profit Summary screen provides a chance to view the Budget result based on figures entered in the previous sections. No data can be loaded on this screen but a report can be printed and notes added.

Contract Farming

This section is for a Contract Farming Agreement and is designed to assist in calculating profit splits between Farmer and Contractor. A total budgeted return to the Farmer and to the Contractor can then be viewed.

Fixed Assets

In this section enter Fixed Asset opening values, Purchases and Sales. Also enter Depreciation rates to enable Key Planner to calculate closing values. Depreciation is automatically fed into the Fixed Expenditure schedule under either Maintenance costs (Building Depn) or Power (Machinery Depn). Sales and Purchases are fed into the Cashflow and the Capital section of the Source and Application report. Opening and Closing values appear in the Balance Sheet.

Profit Comparison

This section allows you to enter or import different sets of data so that comparisons can be made. There is a column in which to manually enter Actual data so reports can be made comparing Actual figures to the current budget. It is also possible to import other saved Planner budgets. This allows you to compare, for example, last year's budget with both the current one and the actual data.

Profit Analysis

This screen allows you to analyse the current budget by user-defined units. The current budget is automatically entered and there are three columns which will analyse the values by specific units. The first two default to Per Hectare (Acre) and Per Cow but these can be changed.

Non-Farm Income

This is the entry screen for the Enterprises that were set up under the Non-Farm Income type. This should be income not included in the Farm Gross Margin but does contribute to overall Profit. It is reported below total Gross Margin in a Miscellaneous Receipts group on the Profit Summary.

	Group	Nominal	Total(£)
OUTPUT			
-	Basic Payment Scheme	Basic Payment Scheme	60000.00
		BPS	60000.00
TOTAL OUTPUT			60000.00

As on the GM screens the Current Enterprise is displayed at the top of the screen and other enterprises can be selected from the drop down menu.

Only Output can be entered on this screen as costs are assumed to be difficult to attribute and will be included in Fixed Expenditure. If a Gross Margin is required then the Enterprise should be set up as an Other Income type, or negative figures can be entered for costs.

There is a single Receipts group that can be expanded to twenty nominals; these can be edited and hidden as required.

Notes can be added to these Enterprises using the **Notes** button. Use the **Print** button to Print the current enterprise, Print all or Print all in summary.

Fixed Expenditure

Having entered all the Enterprise budget figures, the Fixed Expenditure needs to be entered to complete a Profit & Loss.

Figures can be entered as Totals or £ per Ha (Acre) against Groups or in more detail against nominals. Per hectare figures are based on the Total Farm area in Budget Details.

The Fixed Expenditure is split into five pre-determined Groups: Labour, Power, Maintenance, Miscellaneous and Rent & Finance.

All Groups can be expanded as before, and nominals and groups can be edited and made non-active using the Edit function.

Total farming area			Total(£)	£/Ha
-	Labour		118500.00	308.59
		Regular	100000.00	260.42
		Casual	16000.00	41.67
		Part time	2500.00	6.51
-	Power		128650.00	335.03
		Mach Rprs	23000.00	59.90
		Fuel/Oil	26000.00	67.71
		Electricity	7500.00	19.53
		Veh Tax/Ins	3000.00	7.81
		Contract & Hire	6400.00	16.67
		Contractor Basic Charge	5000.00	13.02
		Machinery Depreciation	57750.00	150.39
-	Maintenance		38100.00	99.22
		Bldg Rprs	15000.00	39.06
		Fencing/Hedging/Drainage	1500.00	3.91
		Gen Ins	6600.00	17.19
		Buildings Depreciation	15000.00	39.06
-	Miscellaneous		43720.00	113.85
		Office Exp	13440.00	35.00
		Prof fees	18000.00	46.88
		Office/Tel	7000.00	18.23
		Subscriptions	500.00	1.30
		Other Expenses	4100.00	10.68
		Water Rates	680.00	1.77
-	Rent & Finance		28428.39	74.03
		Bank chgs	1000.00	2.60
		Loan int	14000.00	36.46
		Rent Paid	0.00	0.00
		Bank int	9761.89	25.42
		Farmer Basic Charge	0.00	0.00
		Interest On Loans	3666.50	9.55
	Total Fixed Expenditure		357398.39	930.72

There are several nominals which are, by default, non-active. If more nominals are required in any section then these can easily be made active and renamed for use. See "Editing Groups & Nominals" on page 24 for further information.

<input type="radio"/>	Labour	00815	O	Other
<input type="radio"/>	Labour	00816	O	Other
<input type="radio"/>	Labour	00817	O	Other
<input type="radio"/>	Power	00825	S	Other
<input type="radio"/>	Power	00826	S	Other
<input type="radio"/>	Power	00827	S	Other
<input type="radio"/>	Maintenance	00832	S	Other
<input type="radio"/>	Maintenance	00834	S	Other
<input type="radio"/>	Maintenance	00835	S	Other
<input type="radio"/>	Maintenance	00836	S	Other
<input type="radio"/>	Maintenance	00837	S	Other
<input type="radio"/>	Maintenance	00838	S	Other
<input type="radio"/>	Maintenance	00839	S	Other
<input type="radio"/>	Miscellaneous	00846	S	Other
<input type="radio"/>	Miscellaneous	00847	S	Other
<input type="radio"/>	Rent & Finance	00866	E	Other
<input type="radio"/>	Rent & Finance	00867	E	Other
<input type="radio"/>	Rent & Finance	00868	E	Other

Labour

Labour can be entered as one figure or broken down into, Regular, Casual and Part time and there are five other nominals which can be used if necessary.

Power

The Power group relates to machinery, vehicle and power costs and can be expanded to nine nominals:

-	Power		128650.00	335.03
		Mach Rprs	23000.00	59.90
		Fuel/Oil	26000.00	67.71
		Electricity	7500.00	19.53
		Veh Tax/Ins	3000.00	7.81
		Contract & Hire	6400.00	16.67
		Contractor Basic Charge	5000.00	13.02
		Machinery Depreciation	57750.00	150.39

All the nominals are editable and can have figures entered against them, except for the Contractor Basic Charge and Machinery Depreciation Nominals.

The Contractor Basic Charge is greyed out as it is fed through automatically from the Contract Farming screen.

Machinery Depreciation is automatically imported in from the Fixed Asset section.

Maintenance

General property and land costs are entered in the Maintenance Group of Fixed Expenditure, these include:

-	Maintenance		27000.00	51.92
		Bldg Rprs	10000.00	19.23
		Fencing	2500.00	4.81
		Workshop	3500.00	6.73
		Gen Ins	5000.00	9.62
		Water/Drainage	6000.00	11.54
		Buildings Depreciation	0.00	0.00

As before all nominals may be edited and have figures entered against them except for Building Depreciation. There are five other nominals which can be used if necessary. In the same way as machinery depreciation in the Power group, Building Depreciation is brought in from the Fixed Assets section.

Miscellaneous

All other Overhead costs should be entered in the Miscellaneous Costs Group:

-	Miscellaneous		0.00	
		Misc - Office Exp	0.00	0.00
		Misc - Prof fees	0.00	0.00
		Misc - Office/Tel	0.00	0.00
		Misc - Subscriptions	0.00	0.00
		Misc - Other 1	0.00	0.00

The default nominals can be edited as required. There are a total of 8 Miscellaneous nominals available.

Rent & Finance

The final Group, Rent and Finance, is where any charges or interest relating to borrowing (Bank, HP, other loans) should be entered. Any rents paid for land or property are also entered here.

This section has a total of seven nominals most of which can be edited or hidden as required.

-	Rent & finance		61927.24	174.44
		Bank charges	2000.00	5.63
		Loan interest	0.00	0.00
		Rent	30720.00	86.54
		Rent & fin bank int	19557.24	55.09
		Interest On Loans	9650.00	27.18

Similar to Depreciation in the previous two sections, Bank Interest and Interest on Loans are greyed out so no figures can be entered against them. Bank Interest is calculated on overdraft balances in the Cashflow Allocation section and is then automatically imported into the Bank Interest field.




Interest on Loans is fed through from the Interest Payments column of the Capital screen.

Once all Fixed Expenditure is loaded, the Groups are totalled at the bottom of the screen. The Group totals are then fed onto the Profit summary screen. Notes can be added to the Fixed Expenditure section using the **Notes** button. Use the **Print** button to print the page.

Profit Summary

The Profit Summary is for reporting/checking purposes, no figures can be loaded. It brings in all the Enterprise Gross Margins and Fixed Expenditure totals to a Profit & Loss format. This enables the user to view how the Profit or Loss is looking as they build and adjust the overall Budget.

		Area	Total(£)	£/Ha
Total farming area		384.00		
Gross Margins				
	Crops	Winter wheat	52.61	47445.38
		Winter barley	34.40	19776.58
		Winter oats	20.23	7235.36
		Spring barley	52.61	0.00
	Livestocks	Dairy	133.45	292946.53
		Dairy youngstock	14.30	10.16
		Sheep	76.26	9440.87
	Other	ELS	0.00	10500.00
		Contract Baling	0.00	32250.00
		Other Income 3	0.00	0.00
Total Gross Margin			383.86	419604.88
Misc. Receipts				
	Non Farm income	Cottages	0.00	13200.00
		Wayleaves	0.00	386.00
		NFI3	0.00	0.00
		Single Farm Payment	0.00	60000.00
Total Misc. Receipts			0.00	73586.00
Overheads				
		Labour		118500.00
		Power		129400.00
		Maintenance		39980.00
		Miscellaneous		43040.00
Total Overheads			330920.00	861.77
Profit Pre Rent & Finance			162270.88	422.58
	Rent & Finance	Rent & Finance	32331.78	84.20
Profit / (Loss)			129939.10	338.38

		
Save	Cancel	Notes
Total farming area		384.00

The Total Farming Area is displayed at the top of the screen, below the main tool bar. This defaults to the area that was entered in Budget Details but it can be changed here.

Data is presented in a Total (£) column and a £ per Hectare (Acre) column. The £ per Hectare column for the Gross Margin lines is based on the Area figure for the individual lines. The Overheads and Profit/Loss are divided over the Total Farming Area as displayed at the top of the screen. As such, the £ per Ha figures may not add down as some Enterprises could have no area and not show a £ per Ha figure.

The Total of the Area column i.e. total area of all enterprises, may not equal the default Total Farm area which may include buildings and tracks etc. Also double cropping may have been budgeted for. By adjusting the Total Farming Area at the top of the screen these may be taken into account to present, for example, the £/Ha of **Farmed** land.

The Profit Summary is divided into Gross Margin, Miscellaneous Receipts, Overheads, Profit pre Rent and Finance and Profit/Loss.

Gross Margin

This incorporates the Total Gross Margins from each Enterprise in the Crop, Livestock and Other Farm sections. Forage is included in Livestock totals. The Area of each Enterprise is shown and added down to a Total Area in order to calculate the Total Gross Margin per unit area.

Miscellaneous Receipts

Any Enterprises entered in the Non-Farm Income section are shown in Miscellaneous Receipts. If these enterprises have an Area then £ per Ha figure will be calculated.

Overheads

The totals for each of the divisions of Fixed Expenditure are shown here, except for Rent & Finance. £ per Ha figures are based on the Total Farm Area at the top of the screen.

Rent & Finance is separate to enable a Profit/Loss before Rent & Finance to be calculated.

Total Misc. Receipts			0.00	20000.00	
Overheads					
		Labour		55000.00	105.77
		Power		123812.50	238.10
		Estate		27000.00	51.92
		Miscellaneous		17800.00	34.23
Total Overheads				223612.50	438.46
Profit Pre Rent & Finance				141674.27	277.79
	Rent & Finance	Rent & Finance		62762.91	120.70
Profit / (Loss)				78911.36	154.73

Notes can be added to this screen using the **Notes** button. Use the **Print** button to print the report.

Contract Farming

This section is intended only to be used if the Budget being drawn up is for a business under a Contract Farming Agreement. It assists in the calculation of anticipated Profit shares to Contractor and Farmer after any basic fees/returns have been taken into account, and then shows Total Returns to the Farmer and the Contractor.

The Area (Has) and Total Profit/Loss are automatically brought in from the previous Profit Summary screen. This cannot be over-typed.

The first line shows the Contractors Basic Fee and is fed back into the Fixed Expenditure, Power section, automatically. This ensures the figure is included on the Cashflow screens.

	%	Has / Bands	Total	Per Ha
Profit/(Loss) Before Basic Fees		387.00	38943.58	100.63
Contractor Basic Fee			5000.00	12.92
Surplus			33943.58	87.71
Farmers Basic Return			10000.00	25.84
Divisible Surplus Split First Share		0	12000.00	31.01
Farmer	25.00		3000.00	
Contractor	75.00		9000.00	
Divisible Surplus Split Second Share		0	0.00	0.00
Farmer	0.00		0.00	
Contractor	0.00		0.00	
Divisible Surplus Split Final Share			11943.58	30.86
Farmer	50.00		5971.79	
Contractor	50.00		5971.79	
Total Return for Farmer			18971.79	49.02
Contractors Share of Surplus			14971.79	38.69
Total Return for Contractor			19971.79	51.61


Type in an amount for the first charge which is the Farmers Basic Return, either as a Total or £ per Ha (acre). Any Surplus profit less Farmers Basic Return can then be allocated on a % basis.

The **Divisible Surplus Split** allows for agreements where a fixed amount of the surplus is split on one basis, with further amounts or the balance then split on a different percentage share.

If only one split is to be made, because this is all that is required, the surplus will automatically show in the **Divisible Surplus Final Share** section so all that needs to be entered is the % for the Farmer and the Contractor.

While apportioning the profit/loss a warning message will be displayed above the columns, informing you of the amount still to be shared or if the percentages entered do not add up to 100%:

 Profit less Farmer's and Contractor's shares = 20279.17

 Percentages in Third Share do not add up to 100%, current total is 80.00%

Should you choose not to allocate all the profit on a shared basis, and there is no need to do so, this is **just a warning**.

The totals calculated on this screen are fed into the Cashflow to be allocated as necessary. Notes can be added to this screen using the **Notes** button. Use the **Print** button to print the page.

Fixed Assets

The Fixed Assets section is used to Budget for any Purchases, Sales and Depreciation in the year. Depreciation rates can be entered to calculate the figures that then appear in the Fixed Expenditure section, and thus the Profit/Loss. Purchases and Sales will feed through to the Cashflow.

The Schedule is split into two Groups – Buildings & Improvements and Machinery & Equipment. Totals can be entered into the two groups, or broken down into more detail by adding assets and allocating values.

	Opening Valuation	Purchases	Sales	Depreciation rate %	Depreciation value	Closing Valuation
Buildings and improvements						
All Buildings/Imprvmts	650000.00	0.00	0.00	0.00	0.00	650000.00
New Kitchen at No16	0.00	8750.00	0.00	2.00	175.00	8575.00
Total Buildings and Improvements	650000.00	8750.00	0.00	1.00	175.00	658575
Machinery and Equipment						
All Plant/Machinery	120000.00	28000.00	4500.00	20.00	28700.00	114800.00
New JD plus p/exchange	0.00	32000.00	6250.00	20.00	5150.00	20600.00
Total Machinery and Equipment	120000.00	60000.00	10750.00	20.00	33850.00	135400.00

Figures can be entered in the first four data columns from the left of the screen; Opening Valuation, Purchases, Sales and Depreciation rate. The Depreciation Value and Closing Valuation are calculated by the program.

Totals from the Purchases and Sales columns will be automatically exported to the Source and Application report and Cashflow screens. Opening and Closing Valuations will be automatically exported to the Balance Sheet.

The default screen has a single row in each Group called **All Buildings/Improvements** and **All Plant/Machinery** respectively. Figures can just be entered in these rows as a total to give a simple asset split.

Adding or Removing Assets

On the Main Tool Bar two additional buttons are available: **New Addition** and **Remove Addition**.



To add a new asset or a division of an asset group, click on the **New Addition** button. This will open a new window called Depreciation Item.

Type in the description of the asset then select a Type. Use the drop down menu to choose either Buildings and Improvements or Machinery and Equipment.

The Type will determine which Group this asset will be included in. Once completed, click OK to add a row to the Group type.

	Opening Valuation	Purchases
Buildings and improvements		
Farm & Buildings	2800000.00	0.00
Converted Industrial Units	0.00	0.00
Total Buildings and Improvements	2800000.00	0.00

To remove an addition (asset), highlight the asset by clicking in the row with the mouse, then click on the **Remove Addition** button from the main tool bar. This will bring up a message to ask if you are sure you want to remove the asset:

If you are sure you want to proceed click Yes. A message will then appear to say that the entry has successfully been removed and the line will be removed.

Entering Opening Values, Purchases & Sales

Figures can be typed in the relevant columns against any of the assets. Opening Values should be entered for all Assets at the start of the Budget year. New additions bought in the year will not have an opening value.

If the Assets are grouped as one under a generic name they may have an opening balance a Purchase figure, a Sale figure and a calculated Depreciation figure, which represent ALL assets bought and sold in the year. If assets are separated out then the individual Purchase price or anticipated Sale price should be entered for each one.

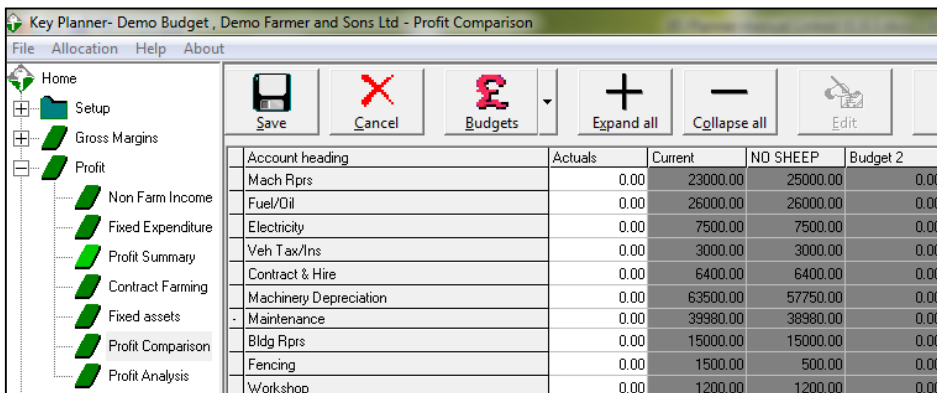
Depreciation

Depreciation works on a simple Annual Percentage basis. A percentage should be entered in the Depreciation Rate column for each asset. The Opening Valuation adjusted for any purchases or sales is used to calculate a depreciation figure for the year.

The Total depreciation for Buildings & Improvements and Machinery & Equipment will be exported on to the Fixed Expenditure screen into the 'Maintenance' and 'Power' groups respectively.

Notes can be added to this screen using the **Notes** button. Use the **Print** button to print the page.

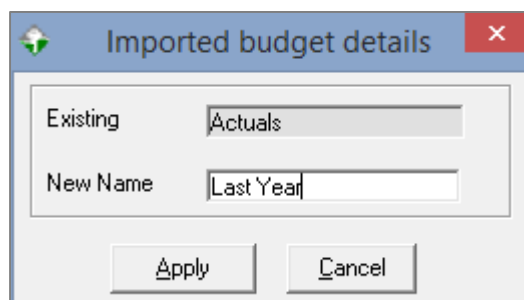
Profit Comparison



Account heading	Actuals	Current	NO SHEEP	Budget 2
Mach Rprs	0.00	23000.00	25000.00	0.00
Fuel/Oil	0.00	26000.00	26000.00	0.00
Electricity	0.00	7500.00	7500.00	0.00
Veh Tax/Ins	0.00	3000.00	3000.00	0.00
Contract & Hire	0.00	6400.00	6400.00	0.00
Machinery Depreciation	0.00	63500.00	57750.00	0.00
Maintenance	0.00	39980.00	38980.00	0.00
Bldg Rprs	0.00	15000.00	15000.00	0.00
Fencing	0.00	1500.00	500.00	0.00
Workshop	0.00	1200.00	1200.00	0.00

This section allows you to enter various sets of data alongside the current budget so that a comparison can be made.

The first column may be used to manually input the Actuals or other comparative data. It is possible to change the heading at the top of this column by clicking on the £Budgets button and selecting Actual.



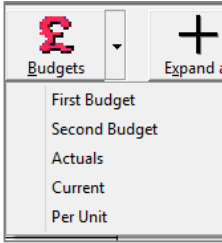
Existing: Actuals
New Name: Last Year

Apply Cancel

This will show you the current name and the box where you can enter the New Name.

The second column shows the figures for the budget you are currently working on; these are automatically entered.

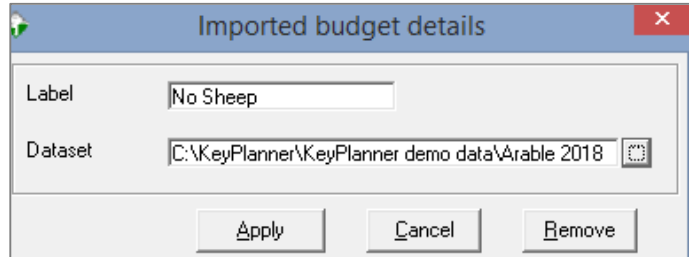
The last two columns are to bring in saved Planner budgets for the same business but with different scenarios.



To import a Budget into columns three and four click on the drop-down arrow beside the £ Budgets button. Select First or Second Budget. This will allow you to name the imported budget and find the path to it by using the Browse button.

Therefore it is possible to compare the current budget and actuals with perhaps the previous year's budget.

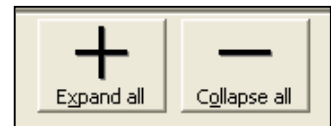
Or a comparison may be made against a budget with different Enterprises.



If you wish to compare budgets that have different Enterprises to those in your current budget, you must ensure that you have those Enterprises set up and active in your current budget as well, so that all the nominal lines will appear on the screen.

A simple way to create this kind of 'What-if' budget is to Copy the current budget and save it under a different title. This can be done in the Utilities section as detailed in Chapter 10, see "Copy/Recreate" on page 76. Then amend the new budget just with the differences needed. This saves creating a completely new budget from scratch.

There are two buttons on the main tool bar which allow all groups to be expanded or collapsed as required. This allows Profit Comparison to be shown in detail or just by the group headings.



Alternatively individual groups can be expanded by double clicking on the + next to the group heading.

Notes can be added to this screen using the **Notes** button. Use the **Print** button to print a Detailed or Summary report.

Profit Analysis

Further analysis of the profitability of the various Enterprises that make up the budget may be made in this section. The columns have user-defined units.

As with the Profit Comparison section the current budget is automatically shown in the first column:

Account heading	Current	Per Ha	Per Cow	P Per Litre	% Turnover
Receipts					
+ Winter wheat sales	39000.00	102	186	2.86	6.48
+ Winter wheat other sales	0.00	0	0	0.00	0.00
+ Winter barley sales	22206.25	58	106	1.63	3.67
+ Winter barley other sales	0.00	0	0	0.00	0.00
+ Winter oats sales	9123.54	24	43	0.67	1.51
+ Winter oats other sales	0.00	0	0	0.00	0.00
+ Spring barley sales	27788.45	72	132	2.04	4.60

The second column defaults to Per Ha (Acre). The total number of Hectares (Acres) is shown in the box above the column and is populated from that entered in the Business Info section. However this number can be overwritten and the unit type Per Ha can be changed.

The third column defaults to Per Cow and the average number of cows can be entered into the box above it. Again the unit type can be edited.

The fourth column defaults to Pence per Unit setting and again the heading can be changed. This can be used, for example, to find out the income and expenditure per litre of milk produced or per tonne of wheat harvested.

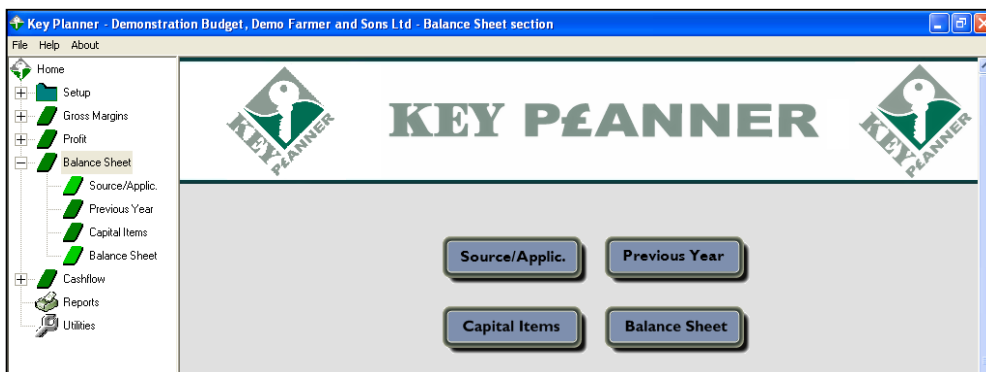
To change any of these three column headings click on the £ Headers button. This will allow you to change the Unit names and also how many decimal points you wish to report on, as shown below.



The fifth column shows the % of total output. This is calculated by taking the total Output including Valuation Change, and dividing each line of the budget by the total output to show a percentage contribution.

6. Balance Sheet

The Balance Sheet section contains the Source and Application of Funds report, Previous Year, Capital Items and the Balance Sheet.



Source/Applic.

The Source and Application of Funds reconciles the Profit figures to the Cashflow. Figures are automatically brought in from Depreciation, Profit Summary, Capital Items and, if used, the Contract Farming section.

Previous Year

Quantity and/or value of any unsold crops/items from the previous year that need to be on the Cashflow should be entered in this screen.

Capital Items

Current Assets, short and long term Liabilities and Drawings are entered in this screen.

Balance Sheet

All the figures in the Balance Sheet are automatically brought in from the Fixed Asset, Depreciation, Livestock GM, Cashflow and Capital screens.

Source & Application of Funds

This report provides the reconciliation between the Profit & Loss and the Cashflow.

The figures in the Source and Application of Funds are fed through automatically so cannot be entered or edited in this screen.

The screen is split into: Funds from Trading, Capital Income, Disposition of Funds and a Financed By section.

		Total(£)
Funds from Trading		
Profit / (Loss)		70161.36
Depreciation		52562.50
Total Funds From Trading		122723.86
Capital Income		
	Building Capital	0.00
	Machinery Capital	8000.00
	HP Loan Introduced	10000.00
	Capital income 2	0.00
Total Capital Income		18000.00
Total Sources of Funds		140723.86
Disposition of Funds		
	Building Capital	0.00
	Machinery Capital	59250.00
	HP Loan Repayments	2000.00
	Capital cost 2	0.00
	Contract First Charge	56100.00
	Farmer charges	6905.68
	Contractor charges	15905.68
Total Disposition of Funds		140161.36
Net Source/(Disposition) of Funds		562.50
Financed by		
	Change in W. Capital	22701.00
	Creditors/Debtors	26276.00
	Valuation change	-3575.00
	Change at Bank	19873.00
	Opening Bank	-250000.00
	Closing Bank	-230127.00

Funds From Trading

This is made up of total Profit or Loss and Depreciation, which are automatically brought in from the Profit Summary and Depreciation Schedule respectively. Depreciation is added back to the Profit/(Loss) as it is a non-cash charge.

Capital Income

All capital brought into the business is shown here. Property or Machinery sold is brought into the Building Capital and Machinery Capital rows respectively, from the Fixed Asset section.

Total Funds From Trading		122723.86
Capital Income		
	Building Capital	0.00
	Machinery Capital	8000.00
	HP Loan Introduced	10000.00
	Capital income 2	0.00
Total Capital Income		18000.00

Other sources of capital are brought in from the Capital Items screen, see "Capital Items" on page 58.

Disposition of Funds

All capital withdrawn or spent by the business is shown in this Group. Expenditure on Property and Machinery is brought into the Building and Machinery Capital rows from the Fixed Asset section.

Disposition of Funds		
	Building Capital	0.00
	Machinery Capital	32000.00
	Farmers Share	1237.95
	Contractor charges	1237.95
	Milk link investment	7500.00
	HP HFGL Power harrow	4000.00
	ING 1	4000.00
	John Deere	6300.00
	JCB	3900.00
	AMC loan	0.00
	Partner 1	80000.00
Total Disposition of Funds		140175.90

Other expenditure such as Loan repayments or Private Drawings which have been entered in the Capital Items screen, will automatically be brought into the appropriate section.

If the budget includes a Contract Farming Agreement the Farmer and Contractor Share of profits will be imported here.

Financed By

The Final section of the Source and Application of Funds is the Financed By group. The data is brought in from the Cashflow Allocation screen.

Financed by		
	Change in W. Capital	22701.00
	Creditors/Debtors	26276.00
	Valuation change	-3575.00
	Change at Bank	19873.00
	Opening Bank	-250000.00
	Closing Bank	-230127.00

The Change in Working Capital is calculated by adding Net Debtors and Creditors to the Valuation Change for the year.

Change at Bank is the difference between the opening and closing bank balances.

Notes can be added to this screen using the **Notes** button. Use the **Print** button to print the report.

Previous Year

This section enables any crops or items to be sold from the previous year to be entered so that they appear on the Cashflow. This section does not have any effect on Profit & Loss.

Group	Nominal	Tonnage	Price	Total
Previous Year Sales				
	Previous Year Wheat	100.00	68.00	6800.00
	Previous Year Barley	60.00	63.00	3780.00
	Previous Year 3	0.00	0.00	0.00
	Previous Year 4	0.00	0.00	0.00
	Previous Year 5	0.00	0.00	0.00
	Previous Year 6	0.00	0.00	0.00
	Previous Year 7	0.00	0.00	0.00
	Previous Year 8	0.00	0.00	0.00
	Previous Year 9	0.00	0.00	0.00
	Previous Year 10	0.00	0.00	0.00
TOTAL PREVIOUS YEAR		160.00		10580.00

There are 10 nominals available for the previous year's closing stock valuations. These can be edited or hidden as normal.

A tonnage and price per tonne can be entered for each nominal, or just a total figure. The total figures will be exported on to the Cashflow screen as Opening Valuations.

Notes can be added to this screen using the **Notes** button. Use the **Print** button to print a report.

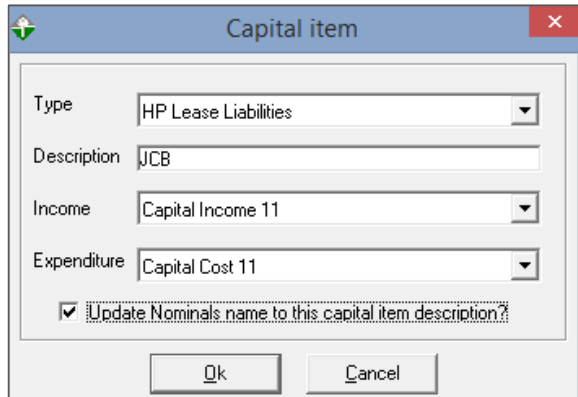
Capital Items

This screen has 5 sections to allow the input of Current Assets, HP Lease Liabilities, Short or Long Term Liabilities and Drawings.

	Terms in Years	Interest Rate	Original Amount	Opening Balance	Receipts	Payments	Interest Payments	Closing Balance
Current Assets								
Milk link investment	0	0	0	0.00	0.00	7500.00	0.00	7500.00
Total Current Assets			0.00	0.00	0.00	7500.00	0.00	7500.00
HP Lease Liabilities								
HP HFGL Power harrow	0	0	0	4000.00	0.00	4000.00	377.00	0.00
ING 1	0	0	0	4000.00	0.00	4000.00	609.00	0.00
John Deere	0	0	0	12600.00	0.00	6300.00	625.00	6300.00
JCB	0	0	0	15600.00	0.00	3900.00	280.00	11700.00
ING 2	0	0	0	28000.00	0.00	5890.00	525.50	22110.00
ING 3	0	0	0	0.00	30000.00	3340.00	250.00	26660.00
Total HP Lease Liabilities			0.00	64200.00	30000.00	27430.00	2666.50	66770.00
Short Term Liabilities								
Total Short Term Liabilities			0.00	0.00	0.00	0.00	0.00	0.00
Long Term Liabilities								
AMC loan	0	0	0	100000.00	0.00	0.00	1000.00	100000.00
Total Long Term Liabilities			0.00	100000.00	0.00	0.00	1000.00	100000.00
Drawings								
Partner 1	0	0	0	0.00	0.00	80000.00	0.00	-80000.00
Partner 2	0	0	0	0.00	0.00	0.00	0.00	0.00
Total Drawings			0.00	0.00	0.00	80000.00	0.00	-80000.00
Total All Liabilities			0.00	164200.00	30000.00	107430.00	3666.50	86770.00

When the screen is first used there will be no nominals to enter the values in. Nominals are added by using the New Addition button so that they can be created in the sections where they are needed.

To add a new Capital item click on the  button and from the drop down menu select the Type.

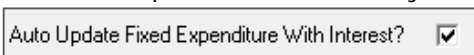


Enter a description and select the Capital Income and Capital Expenditure codes or let the system default to the next available nominals. Both income and expenditure nominals will always need to be set up for each capital item even if one is not expected to be used e.g. Drawings.

Tick the box at the bottom of the screen to automatically update the Nominal name to the same as the Description.

Figures may be entered into the 3 white columns; the Closing balance will be calculated automatically. The columns that are coloured green are mostly for information only, to appear in the Capital Report, and do not feed through into any other screen.

However the column for Interest Payments may be automatically fed through to the Fixed Expenditure screen if you tick the box at the top of the screen:



Notes can be added to this screen using the **Notes** button. Use the **Print** button to print a report.

Balance Sheet

The figures in the Balance Sheet are fed through automatically so cannot be entered or edited in this screen.

The Fixed Assets take the Opening and Closing Valuations from the Fixed Asset screen in the Profit section.

The Livestock Valuations are the total of the items entered in the Valuation Change windows in Livestock GM screens.

The Deadstock figures are fed through from the Opening and Closing Valuations in the Cashflow screen.

Debtors and Creditors are taken from the Opening and Closing in the Cashflow Allocation.

Current Assets, HP Liabilities, Short Term Liabilities, Private Drawings and Long term Liabilities are all taken from the figures entered into Capital Items.

The Farmers Basic, Divisible Surplus and Contractor Divisible Surplus are fed through from the Contract Farming screen.

Section	Detail	Opening at 01/01/2011	Closing at 31/12/2011	Movement
Fixed Assets				
	Land & Buildings	300000.00	295000.00	-15000.00
	Machinery	245000.00	209250.00	-35750.00
Total Fixed Assets		545000.00	494250.00	-50750.00
Current Assets				
	Livestock	106700.00	111000.00	4300.00
	Deadstock	10825.00	15000.00	4175.00
	Debtors	60000.00	0.00	-60000.00
	Current Assets	0.00	7500.00	7500.00
Total Current Assets		177525.00	133500.00	-44025.00
Current Liabilities				
	Creditors	4500.00	9540.00	5040.00
	HP Liabilities	36200.00	18000.00	-18200.00
	Short Term Liabilities	5555.00	5555.00	0.00
	Bank Overdraft	130450.00	53089.00	-77361.00
Total Current Liabilities		176705.00	86184.00	-90521.00
Long Term Liabilities				
	Long Term Loans	100000.00	100000.00	0.00
Total Long Term Liabilities		100000.00	100000.00	0.00
Total Net Assets		445820.00	441566.00	-4254.00
Financed By				
	Private Drawings	0.00	-80000.00	-80000.00
	Farmers Basic	0.00	-12500.00	-12500.00
	Farmers Divisible Surplus	0.00	-1237.95	-1237.95
	Contractors Divisible Surplus	0.00	-1237.95	-1237.95
	Retained Profit	445820.00	520790.50	-74870.50
	Profit/Loss		15751.39	15751.39
Total Net Worth		445820.00	441566.00	-4254.00

The opening Bank balance will dictate whether the figure for the Bank Account appears in Current Assets or Bank Overdraft in Current Liabilities. This figure is entered in the Cashflow Allocation screen using the Bank Int. button.

Notes can be added to this screen using the **Notes** button. Use the **Print** button to print a report.

7. Cashflow



Cashflow

Should a Cashflow Budget be required, all the figures entered in previous sections are brought into the Cashflow screen. Totals for income and expenditure of all Enterprises along with Fixed Expenditure and Capital are fed in and can then be adjusted for Opening Valuation, Home Use, Transfers In/Out and Closing Valuation.

Cashflow Allocation

This is the last stage of preparing the Budget if working to Cashflow level. Having calculated the Cashflow figures in the previous section, these can now be spread over the budget year, and include opening and closing debtors and creditors. The total cashflow figures are brought into the **To Allocate** column which can then be reduced to zero by keying data into the budget months. Enter an Opening Bank balance which then enables Interest to be calculated on overdrawn balances.

Cashflow

This section is designed to produce the Cashflow figures that can then be allocated across the budget year in the Cashflow Allocation screen. All the previous screens work on a predominantly Profit & Loss basis and so need to be adjusted to provide the figures that will impact on the Cash movement in the year.

The Cashflow screen is split into Receipts at the top and Expenditure beneath, with an overall Total row at the bottom. The Enterprises are listed by type, effectively in the order the Entry screens are worked through.

All the Group rows are salmon coloured, and can be expanded to reveal the nominal detail (white) by double-clicking on the +.

On the Main Tool Bar are two extra buttons that enable All groups to be expanded or All groups to be collapsed if required.

Account heading	Opening Valuation	Total	Home use	Transfers In/Out	Closing Valuation	Total to C/F
Receipts						
+ Previous Year sales	6800.00	0.00	0.00	0.00	0.00	6800.00
+ Winter Wheat sales	0.00	131000.99	5000.00	0.00	13000.00	113000.99
+ Winter Wheat other sales	0.00	6000.00	0.00	0.00	0.00	6000.00
+ Winter Barley sales	0.00	14175.00	0.00	0.00	0.00	14175.00
+ Winter Barley other sales	0.00	0.00	0.00	0.00	0.00	0.00
+ Winter DSR sales	0.00	59500.00	0.00	0.00	0.00	59500.00
+ Winter DSR other sales	0.00	0.00	0.00	0.00	0.00	0.00
+ Spring DSR sales	0.00	8400.00	0.00	0.00	0.00	8400.00
+ Spring DSR other sales	0.00	0.00	0.00	0.00	0.00	0.00
+ SAS Natural Regeneration	0.00	0.00	0.00	0.00	0.00	0.00
+ Other Crop Inc 5	0.00	0.00	0.00	0.00	0.00	0.00
+ Permanent Pasture sales	0.00	0.00	0.00	0.00	0.00	0.00
+ Grass Leys sales	0.00	0.00	0.00	0.00	0.00	0.00
+ Forage Maize sales	0.00	0.00	0.00	0.00	0.00	0.00
- Dairy other sales	0.00	183200.00	0.00	0.00	0.00	183200.00
Cull Cows	0.00	7700.00	0.00	0.00	0.00	7700.00
Milk	0.00	175500.00	0.00	0.00	0.00	175500.00
Dairy other sales	0.00	0.00	0.00	0.00	0.00	0.00
+ Beef other sales	0.00	29000.00	0.00	0.00	0.00	29000.00
+ Dairy Youngstock sales	0.00	2000.00	0.00	0.00	0.00	2000.00
+ Sheep other sales	0.00	0.00	0.00	0.00	0.00	0.00
+ Poultry other sales	0.00	0.00	0.00	0.00	0.00	0.00
+ Pigs other sales	0.00	0.00	0.00	0.00	0.00	0.00
- Contract Income	0.00	52800.00	0.00	0.00	0.00	52800.00
Grass Silage	0.00	36000.00	0.00	0.00	0.00	36000.00
Straw Baling	0.00	10500.00	0.00	0.00	0.00	10500.00
Hay Baling	0.00	6300.00	0.00	0.00	0.00	6300.00
Contract Other	0.00	0.00	0.00	0.00	0.00	0.00
+ ELS	0.00	14000.00	0.00	0.00	0.00	14000.00
- Livery Income	1000.00	2000.00	0.00	0.00	500.00	2500.00
DIY Charges	0.00	500.00	0.00	0.00	0.00	500.00
Total	9325.00	28512.50	0.00	0.00	14800.00	

The main grid is split into six columns :-

Opening Valuation

Total

Home Use

Transfers In/Out

Closing Valuation

Total to C/F (Cashflow)

The Total column will be automatically populated with the total figures from the entry screens. The Total to C/F column will also be populated by the program.

The figures in the **Total** column may be adjusted by the figures in the other columns to come to the **Total to C/F** figures.

The Basic formula for Receipts is: **Opening Valuation + Total – Home Use – Transfers In/ Out – Closing Valuation = Cashflow.**

The Basic formula for Expenses is **Total - Opening Valuation – Home Use - Transfers In/Out + Closing Valuation = Cashflow.**

Opening Valuation

The value of anything in stock at the start of the year should be entered here. The Previous Year Crops will already be completed with the figures from the Previous Year entry screen in the Balance sheet section:

Account heading	Opening Valuation	Total	Home use	Transfers In/Out	Closing Valuation	Total to C/F
Receipts						
+ Previous Year Sales	10580.00	0.00	0.00	0.00	0.00	10580.00
Previous Year Wheat	6800.00	0.00	0.00	0.00	0.00	6800.00
Previous Year Barley	3780.00	0.00	0.00	0.00	0.00	3780.00
Previous Year 6	0.00	0.00	0.00	0.00	0.00	0.00
+ Winter Wheat sales	0.00	139400.00	5000.00	0.00	13000.00	121400.00

Any other consumables such as Fertilisers, Seed, Sprays or Vet & Med, which are in stock, should be entered against the relevant Group or Nominal:

Account heading	Opening Valuation	Total	Home use	Transfers In/Out	Closing Valuation	Total to C/F
Expenditure						
+ Seeds	0.00	17438.50	0.00	0.00	0.00	17438.50
+ Fertiliser	19000.00	49600.00	0.00	0.00	0.00	31600.00
+ Sprays	0.00	41430.00	0.00	0.00	0.00	41430.00
+ Crop Contract	0.00	15250.00	0.00	0.00	0.00	15250.00
+ Casual Labour	0.00	0.00	0.00	0.00	0.00	0.00
+ Crop Sundries	0.00	4260.00	0.00	0.00	0.00	4260.00
+ CropSpare1	0.00	505.00	0.00	0.00	0.00	505.00
+ CropSpare2	0.00	1100.00	0.00	0.00	0.00	1100.00
+ CropSpare3	0.00	3000.00	0.00	0.00	0.00	3000.00
+ Feed Concentrates	875.00	50550.00	0.00	0.00	775.00	50450.00
- Feed Bulk	650.00	9050.00	5000.00	0.00	525.00	3925.00
Feed Bulk	0.00	2550.00	0.00	0.00	0.00	2550.00
Feed Bulk	650.00	6500.00	5000.00	0.00	525.00	1375.00
Feed Intest LT6/Bulk	0.00	0.00	0.00	0.00	0.00	0.00

Home Use

The Home Use column is used to make an adjustment for Produce from one Enterprise that is used or consumed by another Enterprise.

The figures entered in Home Use therefore reduce the amount to cashflow.

Enter the value of the produce being used against the relevant Receipt group or nominal. Then enter the same amount against the Expense group or nominal for the Enterprise that uses the produce. The Home Use Column must always Total to **Zero**.

For example, Total Barley sales could be £20,000, but £5,000 worth of this is fed to the Beef Cattle. The total Expenditure on the Beef Enterprise will include £5,000 of Barley Feed bought. The Home Use column will show £5,000 against Barley Sales and £5,000 against Beef Feed Bought. Thus the Receipt will be cancelled by the Expense to zero. This will also reduce the Cashflow figure for both the receipt and expense lines, as no cash transaction takes place.


Home use receipt:

Account heading	Opening Valuation	Total	Home use	Transfers In/Out	Closing Valuation	Total to C/F
Receipts						
+ Barley sales	0.00	20000.00	5000.00	0.00	0.00	15000.00
+ Barley other sales	0.00	500.00	0.00	0.00	0.00	500.00

Home Use Expense:

Account heading	Opening Valuation	Total	Home use	Transfers In/Out	Closing Valuation	Total to C/F
- Feed Bulk	650.00	9050.00	5000.00	0.00	525.00	3925.00
Feed Bulk	0.00	2550.00	0.00	0.00	0.00	2550.00
Feed Bulk	650.00	6500.00	5000.00	0.00	525.00	1375.00
FeedInternal Tr/Purch	0.00	0.00	0.00	0.00	0.00	0.00

If the Home Use column does not come to zero a warning message will appear at the top of the screen:

 Home Use final value must be 0! Difference is -5000.00				
	Opening Valuation	Total	Home use	Transfers In/Out

Transfers In/Out

This column works in the same way as the Home Use column. It allows for stock or goods to be transferred from one Enterprise group or nominal to another. For example Heifers from a Youngstock Enterprise to the Dairy Enterprise.

As with Home Use, this column must always equal zero, and a warning will appear if not.

Closing Valuation

Enter the value of any crops or consumables that are either produced or bought during the year, that are **not** sold or used by the end of the year, e.g. Wheat that is harvested but not sold at the year end or Fertiliser that is bought but not used at the year end.

Account heading	Opening Valuation	Total	Home use	Transfers In/Out	Closing Valuation	Total to C/F
Receipts						
+ Wheat sales	0.00	8950.00	5000.00	0.00	25000.00	59500.00
+ Wheat other sales	0.00	500.00	0.00	0.00	0.00	500.00

Closing Valuation Figures should be typed against the relevant Group or Nominal.

Notes may be added to this screen using the **Notes** button.

Unlike most of the other screens the **Print** button does not give you a complete print-out of the screen. Instead it will give you access to two Valuation reports: Detailed and Summary.

These reports show the Opening and Closing value of livestock, deadstock and total stock. The summary report will show the values by Enterprise or Group. The detailed report is itemised by the Nominals that have been used.

Cashflow Allocation

Having created the Cashflow figures in the previous section, these can now be allocated over the year.

The Expand (+) and Collapse (–) buttons work in the same way as on the Cashflow screen, enabling all groups to be expanded to nominal detail or collapsed back to summary.

Allocate selected nominal <input checked="" type="radio"/> Manually <input type="radio"/> Evenly <input type="radio"/> Quarterly		Allocate ALL nominats <input type="radio"/> Evenly <input type="radio"/> Quarterly		Total unallocated amount is: 9363				<input type="checkbox"/> Enable VAT allocation mode								
Allocate Inbalance <input type="radio"/> Pro Rata <input type="radio"/> Evenly <input type="radio"/> Quarterly																
Account heading	To Allocate	Unallocated	Op DR/CR	Jan 2016	Feb 2016	Mar 2016	Apr 2016	May 2016	Jun 2016	Jul 2016	Aug 2016	Sep 2016	Oct 2016	Nov 2016	Dec 2016	Cl DR/CR
Receipts																
- Previous Year Harvest oth	10825.00	0.00	0.00	7825.00	3000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Previous Year Harvest mai	7500.00	0.00	0.00	4500.00	3000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Previous Year Harvest oth	3325.00	0.00	0.00	3325.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
+ Winter Wheat sales	39000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15000.00	15000.00	9000.00	0.00
Winter Wheat other sales	222.00	222.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Winter Wheat other sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Notes may be added to this screen using the **Notes** button.

Allocating Cash Flow Figures

The main entry grid is divided into columns for the twelve months of the year with Opening Debtors/Creditors at the beginning (Op DR/CR) and Closing Debtors/Creditors at the end (Cl DR/CR). Before the actual entry columns are two columns called **To Allocate** and **Unallocated**.

Account heading	To Allocate	Unallocated	Op DR/CR	Jan 2016	Feb 2016
Receipts					
- Previous Year Harvest oth	10825.00	3000.00	0.00	7825.00	0.00
Previous Year Harvest mai	7500.00	3000.00	0.00	4500.00	0.00
Previous Year Harvest oth	3325.00	0.00	0.00	3325.00	0.00

The To Allocate column figures are imported from the 'Total to C/F' column on the Cashflow screen and cannot be edited or typed in.

When the screen is first opened and no allocation has been done, the Unallocated column will be the same as the To Allocate column. As figures are entered in Months along a row the Unallocated column will reduce. This will become zero once all Cashflow figures are allocated. Figures may be entered manually as required across the months.

If the figure in the Unallocated column is negative then too much has been allocated across the months.

Automatic Allocation By Month/Quarter

The default position is for you to enter the amounts Manually, however this can be time-consuming, especially with large budgets.

To save time you can select a nominal row and choose the Evenly or Quarterly radio button.



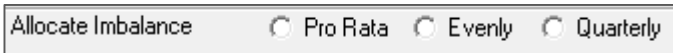
Allocate selected nominal Manually Evenly Quarterly
Allocate ALL nominals Evenly Quarterly

Evenly will allocate the figures equally across the 12 months. **Quarterly** will divide the amounts into 4 and put them in the 3rd, 6th, 9th and 12th month.

This action cannot be automatically undone, but can be reversed by either using the Clear Current Row option on the Clear Alloc. button, or by typing a zero in each month.

To further save time it is possible to Allocate ALL nominals either Evenly or Quarterly.

If you have allocated most of the Total and there is a balance outstanding which should have been included in the values, you can use the Allocate Imbalance radio buttons:



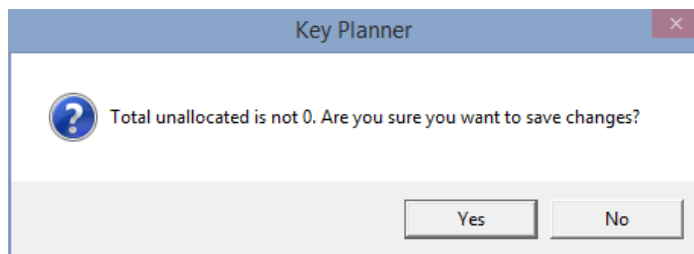
Allocate Imbalance Pro Rata Evenly Quarterly

While you are allocating the values across the months there will be a warning displayed at the top of the screen to show how much is still unallocated.



When you have finished allocating the amounts across the months then Save.

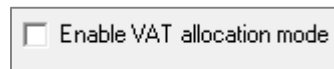
If there is still an amount to allocate a warning message will be shown: You are able to Save even if the total unallocated is not zero.



Main Tool Bar

There are 2 additional buttons added to the Main Tool Bar on the Allocation screen: Bank Interest and Clear Allocation.

There is also a tick box to enable VAT allocation:

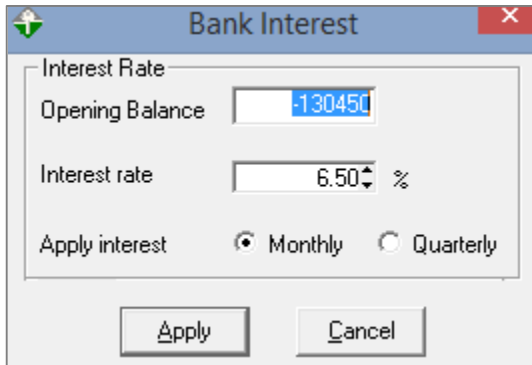


Enable VAT allocation mode

Bank Interest Button



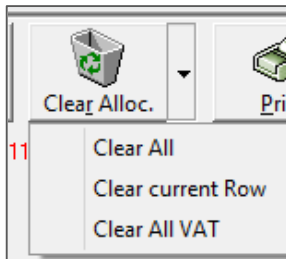
The bank interest section enables interest to be calculated on Overdraft (negative) balances only. Click on the button to open a window where you can enter an Opening Bank Balance and percentage interest rate. An overdrawn opening balance should be entered as negative (-).



Although interest will only be calculated on negative balances, if the Opening balance is positive it should also be entered here. This is because the figure entered here is the start point for monthly bank balance calculations, and is also fed back into the Source and Application report.

Bank interest can be allocated either Monthly or Quarterly by selecting the appropriate radio button.

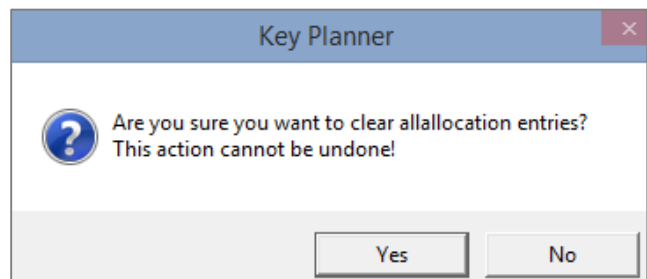
Clear Allocation Button



The clear allocation button enables the user to clear **All** the data that has been allocated across the grid or just that in the **Currently** selected row. If you have used the VAT allocation to add VAT to the grid then this can also be cleared.

Click on the arrow on the right side of the button and select the required option from the drop down list.

Clicking on **Clear All** will clear all the allocated figures on the grid, but a prompt will appear first to ask if you are sure you want to do this.



Adjusting For Debtors And Creditors

The third column in, headed Op DR/CR, is where any receipts or payments that are NOT part of this year's costings (P&L) but ARE part of this year's cash movement need to be added.

An example might be your BPS payment, due last year but received in this year. Add it to the Op DR/CR column so the cash received can be allocated in the correct month. See £60000 below:

Account heading	To Allocate	Unallocated	Op DR/CR	Jan 2016	Feb 2016	Mar 2016
+ Basic Payment Scheme	59520.00	0.00	60000.00	0.00	0.00	60000.00

The last column, 'CI DR/CR', will do the opposite, and take OUT anything that is part of the current P&L but will not be received or paid until the following year, so is not part of the cash movement in the year.

Again an example might be your BPS payment that relates to the year you are budgeting for, but will not be paid to you until the following year. See £59520 in the To Allocate column and in CI DR/CR.

Nov 2016	Dec 2016	CI DR/CR
0.00	0.00	59520.00

Print Button

If you press the print button in the Cashflow Allocation screen it will default to the Quarterly Detailed Cashflow report, however if you use the drop down arrow to the right of the button you will be able to access all the following reports:-

Quarterly Detailed Cashflow
Quarterly Summary Cashflow
Monthly Detailed
Monthly Summary
Creditors and Debtors Summary
Creditors and Debtors Detailed
Graph

Summary reports are by Enterprise or the main Group headings.
Detailed reports show each nominal line.

Quarterly Cashflow

The Quarterly Cashflow reports, both Detailed and Summary show **cumulative** amounts for each quarter building up to the total in QTR 4.

Monthly Cashflow

Monthly cashflow reports are more like a screen print of the Cashflow Allocation screen with the 12 months allocations and a Total.

Creditors and Debtors

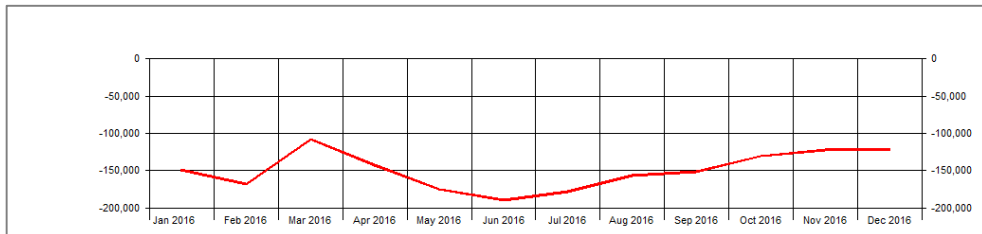
These reports show the Opening and Closing debtors and creditors and any movement in year.

Detailed Creditors and Debtors			
	Opening	Closing	Movement
Debtors			
BPS	60,000	59,520	-480
Total Debtors	60,000	59,520	-480
Creditors			
Fertiliser Nitrogen	4,500	9,540	5,040
Total Creditors	4,500	9,540	5,040
	55,500	49,980	-5,520

Graph

Select the Graph option to create a Summary Monthly Cashflow Allocation with an adjoining graph to illustrate the figures:

Summary Cashflow Allocation Monthly with graph													
	Jan	Feb	Mar	Apr	May	Jun	Jul 2016	Aug	Sep	Oct	Nov	Dec	Total
Receipts													
Field1	1,486	1,100	61,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	73,586
Trading Income	36,096	36,521	28,271	28,271	34,271	38,871	59,571	60,561	47,977	60,033	56,656	46,535	533,633
Capital Income	0	0	30,000	0	10,000	0	0	0	0	0	0	0	40,000
Total Receipts	37,582	37,621	119,371	29,371	45,371	39,971	60,671	61,661	49,077	61,133	57,756	47,635	647,219
Expenditure													
Trading Expenses	48,152	47,034	46,949	55,966	38,169	42,854	41,541	29,365	32,649	32,204	40,893	36,034	491,810
Capital Expenses	8,016	10,016	11,701	8,016	40,016	11,701	8,016	10,016	11,701	8,016	8,016	11,701	146,930
Total Expenditure	56,168	57,050	58,650	63,982	78,185	54,554	49,556	39,381	44,350	40,220	48,909	47,735	638,740
Bank Position	-149,036	-168,465	-107,745	-142,356	-175,170	-189,753	-178,639	-156,359	-151,632	-130,719	-121,872	-121,971	



Interest on Loans

You are able to enter individual loans in the Capital Items section and manually allocate an Interest Payment amount to them. See ""Capital Items" on page 55.

Auto Update Fixed Expenditure With Interest?

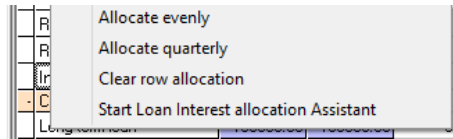
Having entered your interest figures tick the box to say you wish to auto update the interest.

The amount will then automatically appear in the Fixed Expenditure section and from there will be entered into the Rent and Finance section of the Cashflow Allocation screen.

-	Rent & finance
	Rent & Fin Bank chgs
	Rent & Fin Loan int
	Rent & Fin Rent Paid
	Rent & fin bank int
	Interest On Loans
-	Capital costs

When doing your cashflow allocation this Interest is shown as one value, not a figure for each individual loan, so if some are to be paid quarterly, some annually or some monthly then a calculation has to be done before the figures are entered across the year.

Right click on the Interest on Loans nominal to get an extra option to start the Loan Interest Assistant:



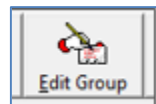
This opens a monthly allocation screen the same as the Cashflow Allocation, with lines for each of your loans, allowing each one to be allocated differently. Save this and the total Interest on Loans will be updated with your new values.

Account heading	To Allocate	Unallocated	Op DR/CR	Apr 2018	May 2018	Jun 2018	Jul 2018	Aug 2018	Sep 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	Mar 2019	Cl DR/CR
Short Term Liabilities																
Short term loan	540.00	540.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Short Term Liabi	540.00	540.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long Term Liabilities																
Long term loan	20000.00	20000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long Term Liabi	20000.00	20000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Loan interest	20540.00	20540.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Edit

The Edit button on the Cashflow Allocation screen works in the same way as in the GM screens. If you highlight a Group heading then the Edit button will show Edit Group:

Account heading	To Allocate	Unallocated
Receipts		
+ Barley sales	15000.00	5000.00
Barley main sales	15000.00	5000.00
Barley other sales	500.00	0.00



Click on that to show the Group name to edit:

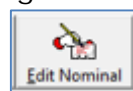
Group Entry

Details

Description

If a nominal line is highlighted then it changes to Edit Nominal:

Account heading	To Allocate	Unallocated
Receipts		
- Barley sales	15000.00	5000.00
Barley main sales	15000.00	5000.00
Barley other sales	500.00	0.00



Clicking on it will open the actual nominal to edit:

Nominal Details

Details

Code

Name

8. VAT

The Cashflow Allocation screen has the option to add VAT to the figures, either on the individual nominals or as an overall Total.

VAT Assistant

This functionality will calculate the VAT on your budgeted income and expenditure, allow you to report on it by nominal, and then summarise it in the cashflow. It is also possible to report on the nominals gross of VAT. You are then able, from the calculated figures, to enter the amount due to be received or paid, on a monthly or quarterly basis.

There are 4 default nominals already included in Key Planner :

Control accounts	@PURC	0	Purchase VAT control acc
Control accounts	@SALE	0	Sales VAT control acc
Capital costs	CACVT	\$	VAT Paid
Capital income	CAIVT	\$	VAT reclaimed

These all appear in the Capital sections of the Cashflow Allocation screen.

VAT on Payments and Receipts

Each of the nominals has been set up with a default VAT code. This is shown on the Nominals listing screen:

Group	Enterprise	Code	VAT	Name
Dairy other sales		00211	Z	Livestock Other Income
Sheep sales		00230	Z	Livestock Main Sales
Sheep sales		00231	Z	Livestock Other Sales
Sheep sales		00232	Z	Livestock Other Sales
Fertiliser		00510	S	Fertiliser Nitrogen
Fertiliser		00511	S	Fertiliser Compound

This VAT code can be changed either in Setup/Nominals or within the GM or Cashflow Allocation screens using the top toolbar **Edit Nominal**.

When you open up the Cashflow Allocation screen there is a tick box just below the Print button:



Tick this box and a new screen will open called the **VAT cashflow allocation assistant**. The new screen has the same layout as the Cashflow Allocation screen but is populated with the VAT figures which have been calculated according to the VAT code on each nominal.

The options at the top of **this** screen allow you to allocate quarterly/evenly or manually as well as to print the VAT-only information both quarterly or monthly, summary or detailed.

Once you have Saved this screen you are taken back to the **normal** Cashflow Allocation screen and the VAT control codes will have the values showing at the bottom of both the Receipts and the Expenditure sections:

VAT reclaimed	94704.00	0.00	VAT Paid	8300.00	0.00
Sales VAT control acc	8300.00	0.00	Purchase VAT control acc	94704.00	0.00
Total Receipts	915613	0	Total Expenditure	868733	0

The figure for the total Sales VAT shows in the Sales VAT Control Acc just above "Total Receipts" and for the Purchase VAT just above "Total Expenditure" in Purchase Vat Control Acc.

Above these will be the VAT Reclaimed and VAT Repaid. When calculating the VAT on the cashflow allocation screen, the program will not only calculate the total VAT expected to be paid on all Standard rated Nominal code amounts at 20%, it will also make an assumption that this VAT will be recovered/ paid one month later. This will mean there is no payment or receipt in the first month but there is a Closing Debtor/Creditor for the final month:

Account heading	To Allocate	Unallocated	Op DR/CR	Apr 2018	May 2018	Feb 2019	Mar 2019	Cl DR/CR
Receipts								
+ Barley sales	10000.00	0.00	0.00	833.33	833.33	833.33	833.37	0.00
+ Barley other sales	600.00	0.00	0.00	50.00	50.00	50.00	50.00	0.00
- Capital income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VAT reclaimed	1200.00	0.00	0.00	0.00	100.02	100.02	100.02	99.78
Sales VAT control acc	100.00	0.00	0.00	8.33	8.33	8.33	8.37	0.00
Total Receipts	11900	0	0	892	992	992	992	100

If you want to see the VAT added to the income and expenditure nominals, tick the 'Include VAT on cashflow' box. The VAT will be applied to the I&E nominals and taken out of the control codes.

A blue warning message will appear at the top of the screen.

Cashflow allocation including VAT

Should you want a print-out of these gross figures the Print button will offer the same reports as normal but they will include the VAT on the nominals.

These figures may change if you amend your purchases or sales elsewhere. If you change the cashflow after calculating the VAT you will need to clear the allocation using the option on the Clear Alloc. menu. Once the amendments have been made the VAT can be recalculated and adjusted accordingly.

9. Reports

The Reports section has the complete list of the reports that can be printed but also includes a checklist of issues that may need to be addressed before printing the Budget book.

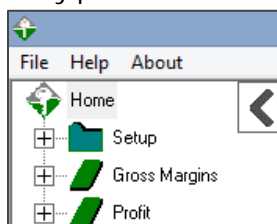
Check List

Check	Problem?
● Non Active Nominals have amounts allocated	OK
❌ Transfers IN equal Transfers OUT	Difference between transfers in and out quantity is 31
❌ Forage Allocated to relevant livestock enterprises	Livestock Sheep is non grazing but has forage allocated
● Crops total tonnage grown equals tonnage sold	OK
● Contract farming allocated	OK
● All figures in cashflow allocated	OK
● Depreciation rates entered	OK
● Bank Interest entered	OK
❌ Net Source of Funds equals Change in Working Capital plus Change in Bank	Some Capital Nominals are InActive. Please run a Verify Check
● Home Used equals Home Sold	OK

The Check list will have a green icon if all is OK and a red icon if there is a problem.

Details will be shown to help you sort out any problems.

If there is a note which says Please run a Verify Check, then you will need to go to the **Home** section of the menu and click on **File** at the very top.



This will show a drop down menu which includes the Verify option. See "Verify" on page 16.

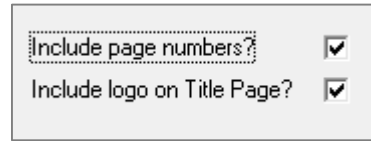
The check for **Crops total tonnage grown equals tonnage sold** is there for information only and can be ignored if required as it will not have a monetary value to could cause problems with the reports.

The rest of the check list should always be green otherwise there may be errors in the figures and on the reports. Once all the Check list icons are green you can print the Budget book or whichever reports are required. Every report can also be printed from the appropriate section of Planner.

Reports

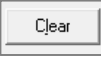
The two items at the top of the list are the Title page and the Table of Contents for producing a Budget Book.

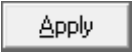
At the bottom of the screen there are tick boxes to **Include page numbers** and to **Include logo on Title Page**.




The logo is set from the **Home** page. See "Set Logo" on page 16.


If the Include page numbers is not ticked then the Table of Contents will not be created.

Tick the boxes for all the reports that should be printed. If numerous reports are already ticked which are not wanted then use the  button to untick everything.

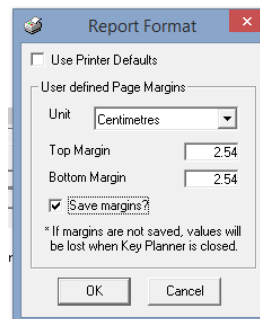
Once you have ticked all the reports you want you can save this selection by using the  button.

If you would like the reports to be in a different order use the up and down arrows on the right hand side to move a report up or down the list. If you want it to be saved in that place then, again, use the Apply button.

To print the reports use the  button.

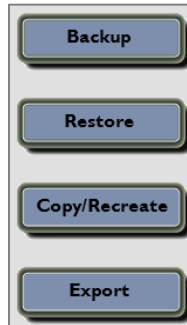
The margins on reports may be changed using the  button which opens the Report Format screen:

Remove the tick from Use Printer Defaults to amend the margins and tick Save margins if you want to keep them set after Key Planner is closed.



10. Utilities

The final section of the menu is Utilities:



Backup

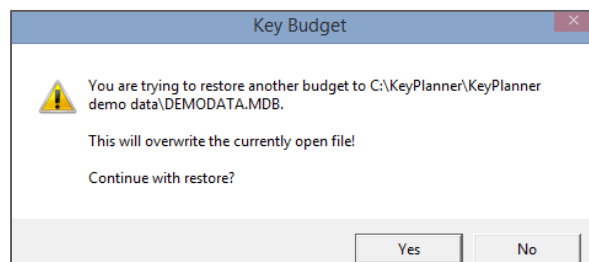
The program is Saved as you finish each entry screen and Save. Warnings are given if you have made changes to the screen but not saved. However as with all programs it is always sensible to take a Backup of your data and keep it in a separate place.

Select Backup and it will open a Windows explorer screen where the File Name box at the bottom of the screen defaults to KeyBudget.zip. Overwrite this with a suitable file name e.g. ManorFarmtemplate.

Check the Save In path at the top of the screen is showing the required destination. A pop up message will alert you once the backup has been completed.

Restore

This option is used to Restore a previous backup which will overwrite the existing database. This warning message will alert you to the fact that the currently open file will be overwritten:



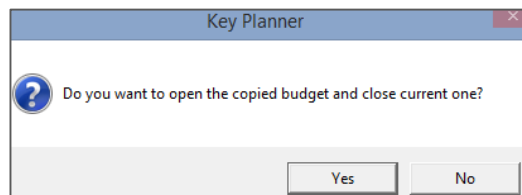
As with Backup, a Windows explorer screen opens with a list of files including previous backups. Click on the file to restore so it is highlighted, then press Open. A pop up message will alert you once the Restore has been completed.

Copy/Recreate

To save time it is useful to take a Copy of Planner once all the Enterprises have been setup but before any figures have been entered. This can then be used as a template for future budgets without having to either clear out all the values from a copy of the current budget, or having to set up the enterprises from scratch again.

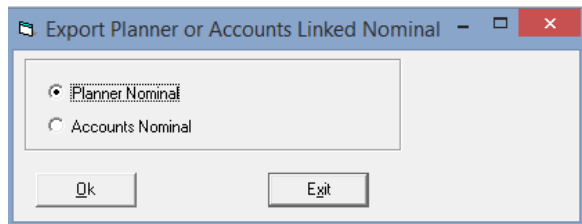
As with Backup a Windows explorer screen opens for you to enter a new budget name and check the path is correct.

Once saved you will be given the chance to proceed with the newly created Copy Budget or continue with the current one.



Export

You are given two options when you use the Export button which allows you to export the complete Cashflow Allocation to Excel:



Planner Nominal

The spreadsheet will show the Nominal numbers that are the default in Key Planner alongside the name.

Accounts Nominal

If the Budget has been set up with the KEYPrime Accounts nominals linked to the Planner nominals using the Code Mapping in the Setup section, this option exports the Cashflow Allocation screen with the Accounts nominals. See "Code Mapping" on page 77 for further details.

Once saved to the Excel spreadsheet the figures can then be printed as a report or used to import into KEYPrime Accounts.

11. Code Mapping

In this screen you can match the Planner codes to those of your Accounts package, so that the exported cashflow can be imported into products like KEYPrime Accounts, with the minimum of extra work.

If you wish to use this feature we would recommend setting up a blank budget, map the nominals, then save the budget before entering any figures. That way it can be used as a template for future budgets without needing to repeat the mapping process.

Mapping

When you enter the Code Mapping screen you will see all the active Planner nominals in a list on the left hand side. If you import your codes from Excel they will appear in a list on the right hand side.

It is possible to type in the Accounts codes and names next to the Planner codes, but it is probably easier and quicker to import them from the Excel spreadsheet.

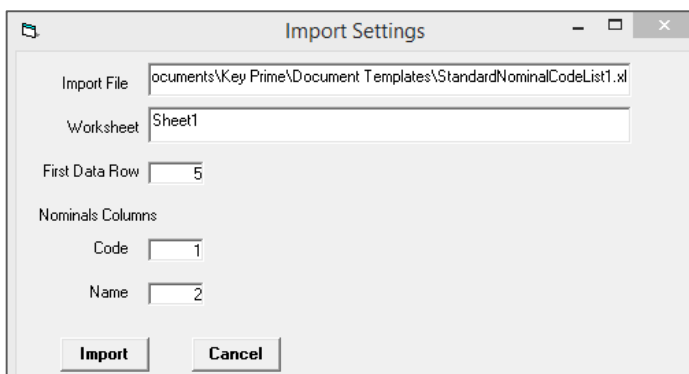
Key Planner only requires two Columns of information in Excel - the Code and the Name of the nominal. Sort your nominals by number. Make a note of which columns are used in your spreadsheet and which row has the first nominal to import.

Select your Import file and then select the worksheet containing your nominal codes:



The screenshot shows a dialog box titled "Nominals" with a "Current Settings" section. It contains an "Import File" field with the path "ne\Document Templates\StandardNominalCodeList1.xls" and a "Select" button. To the right, there is a "Worksheet" dropdown menu set to "Sheet1" and an "Import" button.

Enter the number of the first data row and the **numbers** of the columns for the Code and the Name:



The screenshot shows a dialog box titled "Import Settings". It has an "Import File" field with the path "ocuments\Key Prime\Document Templates\StandardNominalCodeList1.xls" and a "Worksheet" field with "Sheet1". Below these is a "First Data Row" field with the value "5". Under the heading "Nominals Columns", there are two fields: "Code" with the value "1" and "Name" with the value "2". At the bottom are "Import" and "Cancel" buttons.

Click import and you will see the Accounts Nominals on the right hand grid.

Highlight the nominal you want in the right grid, then select the line on the left grid to map it against and either click on **Add**, or double click the line.

PLANNER NOMINALS						ACCOUNTS NOMINALS		
Nominal	Enterprise	Nominal Name	Enterprise Name	Nominal	Nominal Name	Nominal	Nominal Name	
00010	CRP 1	Barley main sales	Barley			00010	Wheat Sales	Save
00145	CRP 1	Barley other sales	Barley			00020	Barley Sales	Abandon
00146	CRP 1	Barley other sales	Barley			00030	Oats Sales	
00510		Fertiliser Nitrogen				00040	Oilseed Rape Sales	
00510	CRP 1	Fertiliser Nitrogen	Barley			00050	Lined/Flax Sales	
00511		Fertiliser Compound				00060	Bean Sales	Help
00511	CRP 1	Fertiliser Compound	Barley			00070	Peas Sales	

If you have highlighted the wrong nominal on the left hand list then click on the line again to remove the highlight.

The new nominal and name added to the left hand list will remain in bold type until the Save button has been pressed. We recommend saving frequently.

PLANNER NOMINALS					
Nominal	Enterprise	Nominal Name	Enterprise Name	Nominal	Nominal Name
00010	CRP 1	Barley main sales	Barley	00020	Barley Sales
00145	CRP 1	Barley other sales	Barley		
00146	CRP 1	Barley other sales	Barley		

If you wish to copy a nominal on the right to many nominals on the left, select the nominal on the right then on the left click on each of the rows required and select **Add**.

To copy one Accounts nominal to a Planner nominal with many enterprises on the left, select the nominal on the right then select **one** line of the nominal on the left and click **Copy All**.

PLANNER NOMINALS						ACCOUNTS NOMINALS		
Nominal	Enterprise	Nominal Name	Enterprise Name	Nominal	Nominal Name	Nominal	Nominal Name	
00700		Feed Concs				02130	Other Arable Expenses	
00700	LIV 1	Feed Concs	Beef			02200	Feed Bought In	Add
00700	LIV 2	Feed Concs	Dairy			02210	Feed - Home grown	
00700	LIV 3	Feed Concs	Sheep			02220	Straw/Hay Bought In	
00700	LIV 4	Feed Concs	Pigs			02230	Vet/Med/Al	
00701		Feed Concs				02250	Livestock Mktng/Haulage	

PLANNER NOMINALS						ACCOUNTS NOMINALS		
Nominal	Enterprise	Nominal Name	Enterprise Name	Nominal	Nominal Name	Nominal	Nominal Name	
00700		Feed Concs		02200	Feed Bought In	02130	Other Arable Expenses	
00700	LIV 1	Feed Concs	Beef	02200	Feed Bought In	02200	Feed Bought In	Add
00700	LIV 2	Feed Concs	Dairy	02200	Feed Bought In	02210	Feed - Home grown	
00700	LIV 3	Feed Concs	Sheep	02200	Feed Bought In	02220	Straw/Hay Bought In	
00700	LIV 4	Feed Concs	Pigs	02200	Feed Bought In	02230	Vet/Med/Al	
00701		Feed Concs				02250	Livestock Mktng/Haulage	Copy All

If the wrong nominal has been added to the left hand list, just **Add** the correct code and this will overwrite the existing one. Alternatively highlight the rows to be cleared and use the delete button on the keyboard.

To type in the accounts nominals manually, highlight a Planner nominal line then use the left arrow on the keyboard to tab into the nominal code or name field. Once the cursor is in the correct columns you can use all the arrow keys to move around.

Type in the required codes and names, and Save. The line does not have to be highlighted as with importing; so long as the cursor can be seen in a field you can type in it:

PLANNER		NOMINALS			
Nominal	Enterprise	Nominal Name	Enterprise Name	Nominal	Nominal Name ▲
00522	CRP 1	Sprays other	Barley		
00530		Seeds			
00530	CRP 1	Seeds	Barley	44	
00531		Seeds			

To copy a typed in nominal or name to other lines use the Windows keys Ctl+C to copy the field and Ctl+V to paste it to another line.

N.B.

You can have more than one Key Planner Nominal mapped to one Accounts Nominal.

However you must not map both Income and Expenditure Planner codes to the same Accounts code. If you cannot avoid this then add a dummy number in the mapping and replace it after exporting to Excel. This will of course depend on how your Accounts software handles merging of duplicate codes.

Export

Once all the codes required have been mapped and the budget has been created you can export the Cashflow allocation screen to Excel with the Accounts nominals in place.

From the Utilities section select the Export button and choose the Accounts nominals. Save the spreadsheet so it can then be imported into the accounts.

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TERMS AND CONDITIONS

General

- 1.1 In these terms and conditions ("TERMS"), unless the context otherwise requires:

"COMPANY" means Landmark Systems Limited.

"CONFIRMATION" means the Company's confirmation letter or email to the Purchaser.

"CONTRACT" means the contract between the Company and Purchaser that is subject to these Terms.

"EFFECTIVE DATE" means the date a Contract comes into force in accordance with clause 4.2.

"EQUIPMENT" means the items of hardware identified in the Confirmation.

"FEES" means the Purchase Price, Maintenance Fee and Licence Fee.

"IN-HOUSE SOFTWARE" means the software, developed by the Company, identified in the Confirmation, together with any relevant In-House Documentation.

"IN-HOUSE DOCUMENTATION" means any manual, instruction manual, user guide and other item of documentation developed by the Company and supplied to the Purchaser.

"INSOLVENCY EVENT" means, in respect of a party: having a bankruptcy order made against it; making an arrangement or composition with its creditors; otherwise taking the benefit of any statutory provision for the time being in force for the relief of insolvent debtors; convening a meeting of creditors (whether formal or informal); entering into liquidation (whether voluntary or compulsory) except a solvent voluntary liquidation for the purpose only of reconstruction or amalgamation; having a receiver and/or manager, administrator or administrative receiver appointed over all or any part of its assets or undertakings; having a resolution passed or a petition presented to any court for its winding up or for the granting of an administration order in respect of it; or proposing any of the above.

"LICENCE" means the licence granted by the Company in accordance with clause 5.

"LICENCE FEE" means the fee for the Licence set out in the Confirmation.

"MAINTENANCE FEE" means the fee for Maintenance Support set out in the Confirmation.

"MAINTENANCE SUPPORT" means the provision of consultancy, training and delivery of technical support in accordance with clause 9.

“PURCHASE PRICE” means the purchase price for the Equipment set out in the Confirmation.

“PURPOSE” means the purpose for which the Purchaser may install and use the Software set out in the Confirmation or order form.

“PURCHASER” means the individual, business, partnership (including, without limitation, LLP’s) or limited company specified in the Confirmation or order form.

“REPRESENTATION” has the meaning set out in clause 14.4.

“QUOTATION” means any quotation, whether verbal or in writing, requested by the Purchaser and supplied by the Company.

“SOFTWARE” means the In-House Software and the Third Party Software.

“THIRD PARTY SOFTWARE” means the third party software identified in the Confirmation.

2. General

All contracts for the supply of Equipment, Software and/ or Maintenance Support, whether they are in force on the Effective Date or entered into in the future, shall be subject to these Terms, which supersede any earlier sets of terms and conditions issued by the Company. Any term or condition contained in any of the Purchaser’s contractual documentation delivered to the Company that would conflict with these Terms, or in any way qualify or nullify these Terms, shall not be applicable to the Company unless it has been expressly agreed to in writing by a duly authorised Company representative.

3. Acceptance and Cancellation

3.1 The Company reserves the right to withdraw a Quotation at any time without giving notice and without providing a reason.

3.2 Unless withdrawn in accordance with clause 3.1, all Quotations are open to the Purchaser for acceptance for 30 days only, commencing on the date stipulated on the Quotation. All Quotations are subject to contract.

3.3 The Company reserves the right to cancel any uncompleted order, or suspend performance, of any Contract if the Purchaser fails to comply with any of its obligations under the Contract, or if the Company reasonably believes that in all the circumstances the Purchaser may do so.

4. Purchase of Equipment, Software and Maintenance Support

4.1 The Company shall sell and supply the Equipment, Software and Maintenance Support set out in the Confirmation. Third Party

Software is sold subject to the relevant third party's terms, which will be made available on request.

- 4.2 The Contract for such supply shall come into force, and become binding, once the Purchaser has signed, or acknowledged receipt of, an order form (incorporating these Terms and the Confirmation) and returned the same to the Company or otherwise accepted the Company's offer and these Terms in any other manner permitted by the Company.

5. The Licence

- 5.1 The Company hereby grants the Purchaser a non-exclusive, non-transferable licence, for the term of the Contract, to install and use the object code of the In-House Software for the Purpose only in the UK on the following terms: (i) the Purchaser may only use the In-House Software for its internal business purposes; (ii) unless agreed otherwise, the Purchaser may only install and use the In-house Software in connection with a single set of data; (iii) if the Purpose is for a single-user licence, then the Purchaser may only install and use the In-House Software on a single CPU; (iv) if the Purpose is for a multi-user licence, then the number of licenced users set out in the Confirmation may use the In-House Software provided that they do so on a single network that is under the Purchaser's control; (v) the Purchaser may make one copy of the In-House Software for back-up purposes; (vi) on request, the Purchaser shall deliver immediately to the Company a certificate, signed by (where the Purchaser is an individual) the Purchaser or (otherwise) by any director or other officer of the Purchaser, confirming that the Purchaser is in full compliance with the Contract and specifying the number of users of the In-House Software at that time; and (vii) the Purchaser may receive and use any free supplementary software code or update of the version of the In-House Software licenced to the Purchaser, incorporating "patches" and corrections of errors as may be issued from time to time, which the Purchaser shall install immediately. However, the Purchaser is not entitled to receive any new version of the In-House Software that may from time to time be released.
- 5.2 The Purchaser shall: (i) not copy the In-House Software, except where such copying is incidental to its normal use or where it is necessary for the purpose of back-up; (ii) not rent, lease, sub-licence, loan, translate, merge, adapt, vary or modify the In-House Software; (iii)

not permit all or part of the In-House Software to be combined with, or become incorporated in, any other program; (iv) neither disassemble, de-compile, reverse engineer or create derivative works based on all or any part of the In-House Software nor attempt to do so, except to the extent permitted by law; (v) not provide, or otherwise make available, all or part of the In-House Software to any third party in any form; and (vi) if provided with specific Equipment, only use the In-House Software on that Equipment and not transfer it, either permanently or temporarily, to any other equipment without the Company's prior written consent.

5.3 Where any In-House Software has been provided to the Purchaser on a rental basis, then the Purchaser may only use the In-House Software for the rental period set out in the Confirmation or order form, unless the Purchaser exercises any purchase option in accordance with the terms for its exercise that are set out in any order form or the Confirmation (in which case the Purchaser may use it for the remainder of the Contract).

5.4 The Purchaser may not sub-licence the use (in whole or in part) of the Software without the prior written consent of the Company.

6. Fees

6.1 The Fees shall be as set out in the Confirmation. The Purchase Price of any Equipment and any initial Licence Fee shall become due and payable on the Effective Date. All other fees shall be due and payable in full 30 days from the date of the Company's invoice. The Fees stated are exclusive of value added tax and any other applicable tax, which shall be payable in addition to the Fees.

6.2 The Company may vary any Fee (including, without limitation, annual Maintenance Fees) from time to time.

6.3 Time for payment shall be of the essence and no payment shall be deemed to have been received by the Company until it has received cleared funds.

6.4 The Purchaser shall make all payments due under the Confirmation without any deduction whether by way of set-off, counterclaim, discount, abatement or otherwise.

6.5 The Company reserves the right to claim interest under the Late Payment of Commercial Debts (Interest) Act 1998, as amended from time to time.

7. Title and Risk

- 7.1 Title in the Equipment shall not pass to the Purchaser until the Company has received in full (in cleared funds) all sums due to it in respect of the Equipment and all other sums which are or which become due to Company from the Purchaser on any account or order, together with any interest thereon. At no time will title in the Software pass to Purchaser.
- 7.2 Until ownership and title of the Equipment passes to the Purchaser, the Purchaser must: (i) hold the Equipment on a fiduciary basis as the Company's bailee; (ii) store the Equipment separately from all other goods or equipment so that it is easily identifiable as the Company's property; (iii) maintain the Equipment in satisfactory condition and insured on the Company's behalf for its full price against all risks; and (iv) hold the insurance proceeds on trust for the Company.
- 7.3 The Purchaser's right to possession of the Equipment under clause 7.2 shall terminate immediately if it suffers an Insolvency Event or the Company believes that it is about to do so; it ceases, or threatens to cease, trading; or it encumbers or in any way charges any of the Equipment. The Purchaser grants the Company, its agents and employees an irrevocable licence at any time to enter any premises where the Equipment is, or may be, stored in order to inspect or recover it.
- 7.4 Risk in any Equipment or Software shall pass to the Purchaser at the time such Equipment or Software leaves the Company's premises.
8. Property and Confidentiality
- 8.1 The In-House Software contains confidential information about the Company, and all copyright, trademarks and other intellectual property rights (whether registered or not registered) in the In-House Software are (and shall remain) the exclusive property of the Company.
- 8.2 The Purchaser shall not remove, alter or destroy any copyright or other proprietary notice on any of the Software. The Purchaser shall reproduce on any copy (whether in machine readable or human readable form) of the Software the Company's copyright and trade mark notices or any other proprietary notice, and without prejudice to the foregoing shall take all such other steps (as shall from time to time be necessary) to protect the confidential information and intellectual property rights of the Company in the In-House Software

and the proprietor in the Third Party Software, and shall fully indemnify the Company accordingly.

9. Training and Maintenance Support

9.1 The Company shall provide the training services as detailed in the Confirmation. The Company shall provide, in respect of the Equipment and the In-House Software, such technical advice by telephone, email, fax or post on the use of and using the same during normal working hours (9.00 – 5.30 pm Monday to Friday, excluding public holidays).

9.2 Maintenance Support shall not include the diagnosis and rectification of any fault resulting from: (i) the Purchaser's negligence; (ii) the improper use, operation or neglect of the In-House Software or the Equipment; (iii) any repair adjustment alteration or modification of the same by any person other than the Company; (iv) any use of the In-House Software for a purpose for which it was not designed; or (v) any failure by the Purchaser to incorporate "patches" and corrections of errors issued by the Company or to implement recommendations in respect of or solutions to faults previously advised by the Company.

10. Equipment/ Software Warranty

Where the Equipment or Software are supplied by a third party the Company will use its reasonable endeavours to assign to the Purchaser all of its rights, if any, in respect of any guarantee or warranty given by the supplier to the Company. No other warranty, express or implied, will be offered by the Company. In particular, the Supplier does not warrant that the use of the Software will be uninterrupted or error-free. Any consumer's statutory rights are not affected.

11. Limitation of Liability

11.1 Subject to clause 11.2:

11.1.1 the Company shall not in any circumstances be liable to the Purchaser, whether in contract, tort (including, without limitation, negligence) or otherwise, under or in connection with the Contract for any: (i) indirect or consequential loss or damage; (ii) loss of profits; (iii) loss of anticipated savings; (iv) loss of business opportunity; (v) loss of goodwill; or (vi) loss or corruption of data; and

11.1.2 the Company's total liability, whether in contract, tort (including, without limitation, negligence) or otherwise and whether in connection with the Contract or any collateral contract, shall in no

circumstances exceed a sum equal to the total Fees paid under the Contract in the immediately preceding 12 months.

- 11.2 The Company does not exclude liability for: (i) death or personal injury caused by the negligence of the Company; (ii) fraud or fraudulent misrepresentation; or (iii) breach of the obligations implied by section 12 of the Sale of Goods Act 1979 or section 2 of the Supply of Goods and Services Act 1982.

12. Force Majeure

The Company shall not have any liability to the Purchaser if it is prevented from, or delayed in, performing its obligations under the Contract or from carrying on its business by any act, event, omission or accident beyond its reasonable control.

13. Termination

- 13.1 The Contract (including the Licence) may be terminated:
(i) immediately by the Company if the Purchaser commits any material breach of any term of the Contract and which (in the case of a breach capable of being remedied) shall not have been remedied within 14 days of a written request to do so from the Company; (ii) in the case of rental, at the end of any rental period, unless the Purchaser has exercised any purchase option set out in the relevant Confirmation or order; (iii) immediately by either party if the other party suffers an Insolvency Event; or (iv) by either party giving the other one month's notice, but (in such circumstances) no refund of the Maintenance Fee shall be payable by the Company.

14. General

- 14.1 The Purchaser may not assign, in whole or in part, to any person any of its rights or obligations under these Terms without obtaining the prior written consent of the Company, such consent not to be unreasonably withheld or delayed.
- 14.2 Waiver by the Company of a right or default under these Terms shall not be deemed a waiver of any subsequent right or default whether of a similar nature or otherwise.
- 14.3 Nothing in these Terms is intended to confer on any third party any benefit or any right to enforce these Terms.
- 14.4 These Terms, the order form and the Confirmation contain the whole agreement between the parties relating to the subject matter hereof and supersede all prior agreements between the parties relating to that subject matter. Neither party has relied on any statement,

representation, assurance or warranty (whether made negligently or innocently) of any person (REPRESENTATION) when entering into the Contract. The only rights and remedies available to a party arising out of or in connection with a Representation shall be for breach of the Contract. Nothing in this clause 14.4 shall limit or exclude any liability for fraud.

The Contract shall be governed by and construed in accordance with English law and the parties agree to submit themselves to the non-exclusive jurisdiction of the English courts