

GORDON & WEBSTER



CONSULTING AND INVESTMENT INC.



AGRICULTURAL INDUSTRY

ABUX

Financial Budgeting & Analyzing



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1. NOT ALL BUSINESS MODELS ARE LINEAR

In agriculture, business cycles don't follow a predictable monthly pattern. Activities like planting or animal breeding require years of investment before any revenue is realized.

Costs and income often arise in completely different timeframes, making traditional profitability metrics misleading.

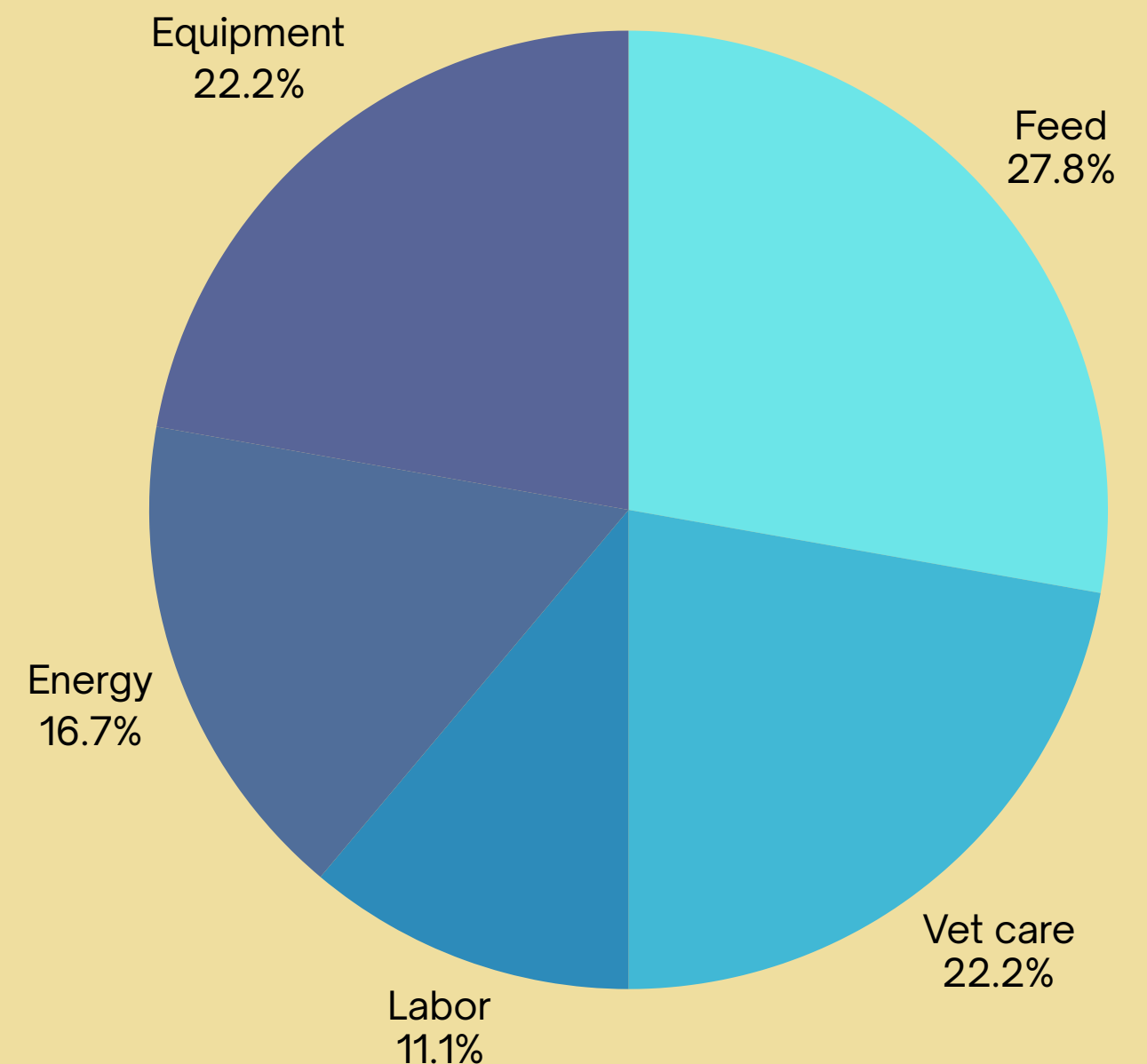
Agricultural businesses need a different kind of controlling — one that reflects the real nature of their processes, timelines, and risks.



2. AGRICULTURE IS COST-DRIVEN, NOT REVENUE-LED

The true driver of profitability in agriculture is cost efficiency. Large expenses occur early: land preparation, planting, livestock feed, veterinary care, and seasonal labor. These are often disconnected from future revenues. In addition, shared utilities like electricity or gas must be fairly distributed across multiple farms or units.

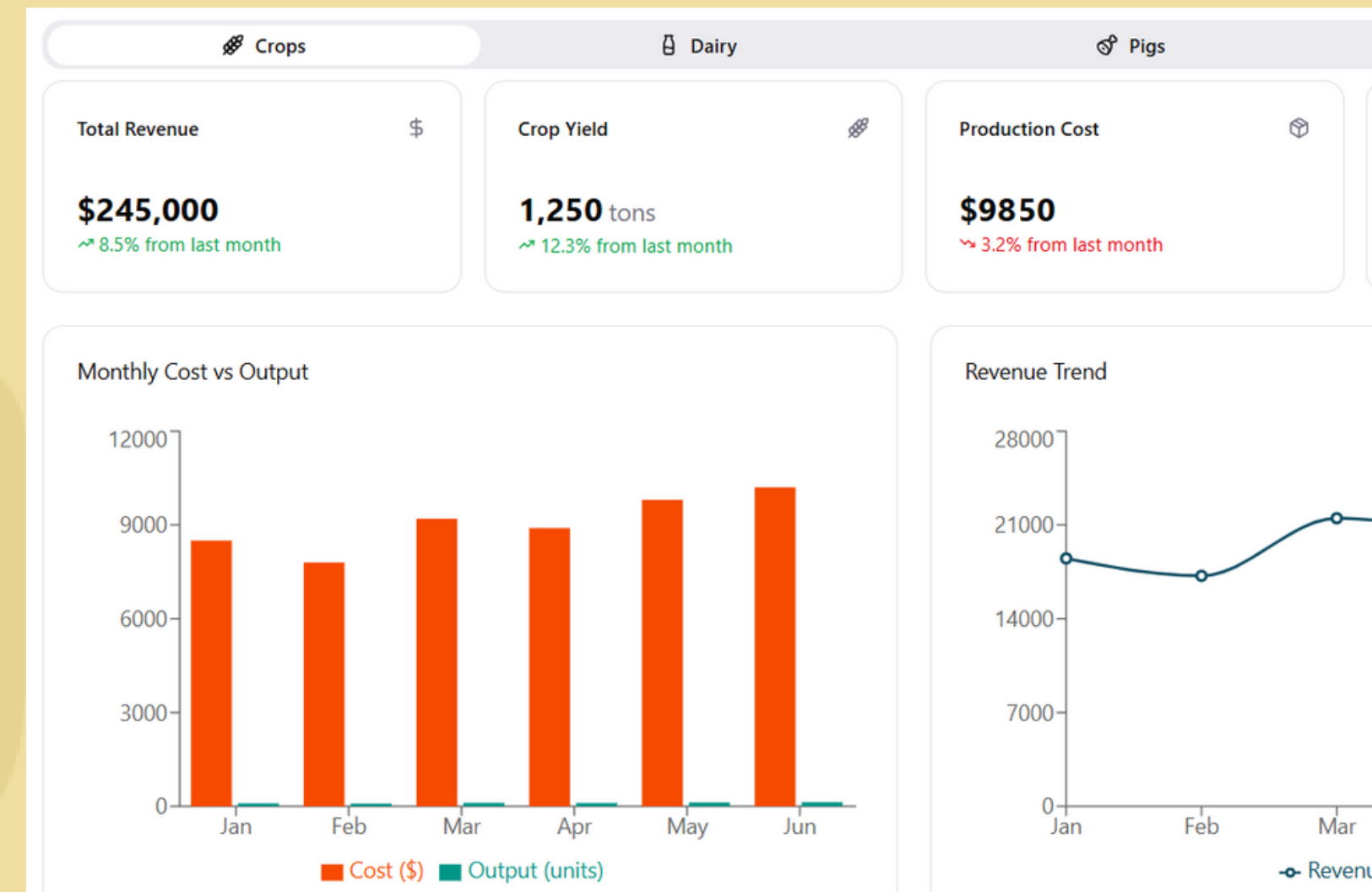
Effective controlling in this sector requires transparent cost tracking and allocation, not just revenue monitoring.



3. ABUX: DESIGNED FOR THE REALITIES OF FARMING

ABUX was built to support industry-specific controlling. It enables cost analysis tailored to agriculture's unique needs. Whether you're tracking crops, milk production, or animal breeding, ABUX allows you to separate business units clearly and monitor each one independently.

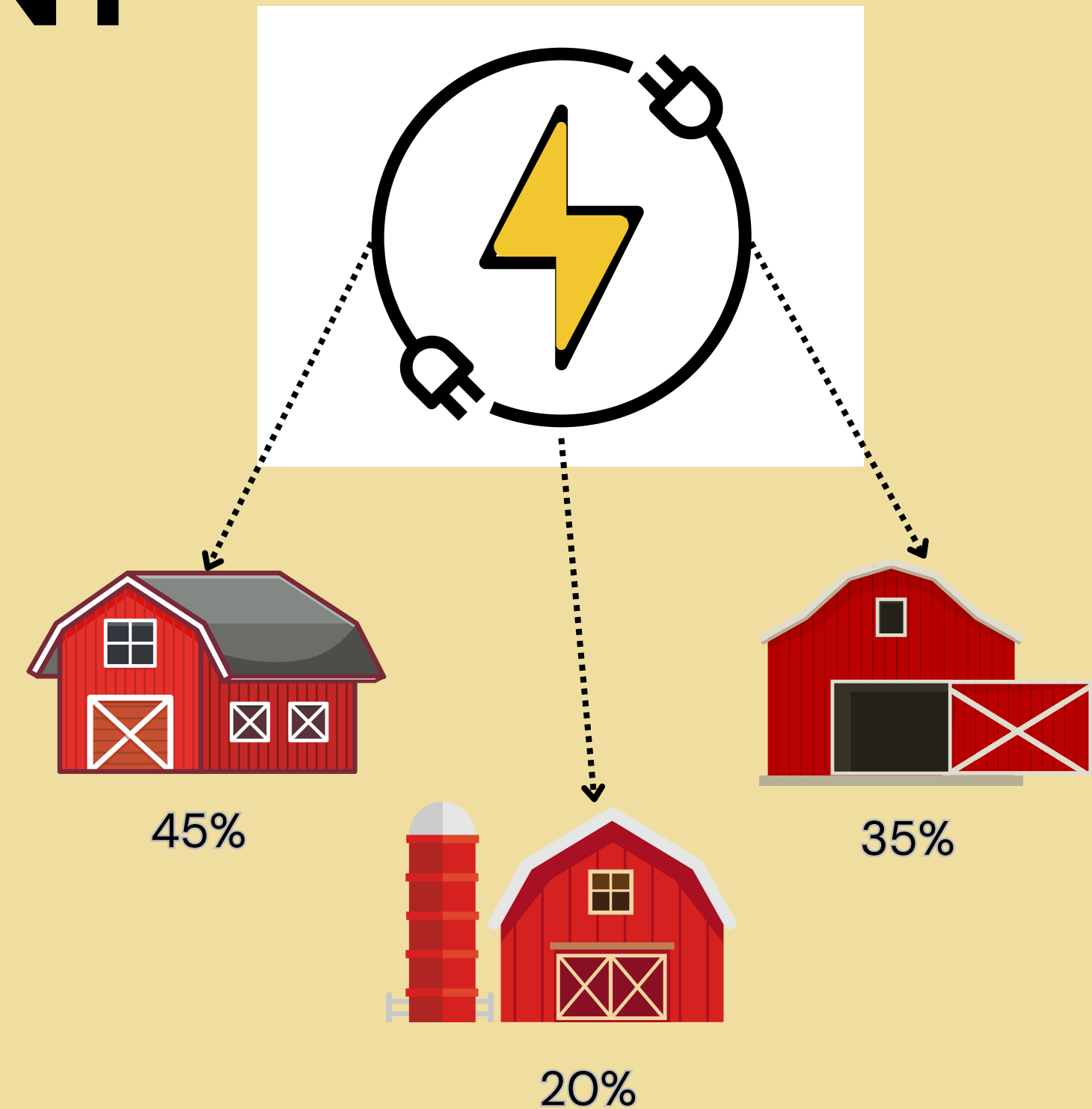
From segment-level views to consolidated overviews, ABUX provides a flexible and multidimensional model for data analysis and decision-making.



4. ACCURATE ALLOCATION: FROM ONE BILL TO MANY FARMS

One utility bill for three barns? ABUX lets you split it precisely. Using actual farm data — like square meters, livestock headcount, or usage hours — you can allocate costs across locations in a logical and justifiable way.

This provides a true picture of unit-level profitability and allows managers to identify inefficiencies, benchmark performance, and take action.



5. WHAT THE MANAGEMENT GAINS

ABUX gives agricultural leaders clarity and control. With live access to costs and performance by farm, product line, or production type, decisions can be made with confidence.

Financial planning becomes proactive, not reactive. Audits and reporting are simplified.

Most importantly, management can see beyond averages and understand what really drives success in each part of the business.



6. FROM ONE-DIMENSIONAL TO MULTIDIMENSIONAL THINKING

Traditional tools treat data like a straight line: price here, quantity there, perhaps some totals. ABUX introduces a polygonal mindset — where data is seen from many angles at once: cost, time, quantity, quality, revenue.

This multidimensional view makes controlling more accurate, and decision-making more intelligent. It's not just accounting. It's understanding.



7. READY TO SEE HOW IT WORKS?

Whether you manage crops, animals, or both, ABUX helps you build a cost-transparent, data-driven business.

Our agricultural configurations are tailored to real farm operations and designed for practical use.

Want to see ABUX in action? Contact us for a demo, and we'll show you how we turn complex farm data into clarity and control.

