

Financial Statements Questionnaire – Farming

Ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date		Fax:	
		Email:	

Has the nature of your business changed in any way during the past 12 months?
If yes, please provide brief details:

Signature _____

Date _____

Records Required	✓	Comment
Bank Statements, Cheque butts, Cashbooks, etc		
<p>Where no Cashbook is supplied, please provide and include one month past balance date:</p> <ul style="list-style-type: none"> ▪ Bank statements including any savings account or term deposit (fully narrated) <p>Where you supply a written Cashbook, please provide and include one month past balance date:</p> <ul style="list-style-type: none"> ▪ Cashbook, written up, analysed and reconciled to the bank statements monthly ▪ Bank statements including any savings account or term deposit ▪ Statements from Dairy Company, Kiwifruit or Horticulture agents, Farmlands, Stock and Station Agents <p>Where you supply a computerised Cashbook (EG Xero), please provide:</p> <ul style="list-style-type: none"> ▪ Copy of Bank Reconciliation as at balance date for all bank accounts ▪ Final Bank Statement for year for all bank accounts ▪ Transaction Listing for Accounts Payable and Accounts Receivable as at balance date ▪ Statements from Dairy Company, Kiwifruit or Horticulture agents, Farmlands, Stock and Station Agents, including one month past balance date ▪ If your cashbook is NOT Xero please provide backup printouts of trial balance, Balance Sheet, Profit & Loss, and transaction details reports by code as at balance date. 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Loan Statements		
Supply a copy of any loan transaction statements for the financial year up to your balance date.	<input type="checkbox"/>	
Employer – Wages paid to Employees (if processing your own wages)		
<p>Please send a month-by-month summary of gross wages and PAYE deductions as returned to the IRD.</p> <p><u>OR</u> Send a copy of your Employer Monthly Deduction Schedules (IR 348). Supply details of any allowance made for employees boarding / renting a house on the property.</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Fringe Benefit Tax (FBT) Returns		
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.	<input type="checkbox"/>	
Goods & Services Tax (GST) Returns		
If you file your own please supply your copies of Goods & Services Tax (GST) returns and workpapers.	<input type="checkbox"/>	
Interest and Dividend Certificates		
Supply copies of certificates.	<input type="checkbox"/>	
Accounts Receivable (Debtors) – see attached Schedule 1		
<p>All accounts or amounts owing to you at balance date should be scheduled. Exclude bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.</p> <p>Note: Include any dairy statements, which are receivables in the month following balance date.</p>	<input type="checkbox"/>	<p>Total at Balance Date:</p> <p>\$ _____</p> <p>GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>
Accounts Payable (Creditors) – see attached Schedule 2		
<p>All accounts or amounts owing by you at balance date should be scheduled indicating name of creditor, amount and what the debt is for. Alternatively, highlight in cash book those items in the month following your balance date, which should be included. Holiday pay or bonuses paid within 63 days of your balance date may be included.</p>	<input type="checkbox"/>	<p>Total at Balance Date:</p> <p>\$ _____</p> <p>GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>
Cash Income Not Banked During Year		
Proceeds received but not paid into your bank account or stock firm.	<input type="checkbox"/>	<p>_____ \$ _____</p> <p>_____ \$ _____</p>

Records Required	✓	Comment
Capital Expenditure		
<p>Attach details of assets purchased or sold during the year such as motor vehicles, plant and equipment and properties. Where applicable please provide the following details:</p> <ul style="list-style-type: none"> ▪ Hire purchase or loan agreements ▪ Lease agreements ▪ All legal statements and agreements ▪ Trade-in details ▪ Lost, stolen or scrapped items ▪ Copy of Tax Invoices <p>A copy of last year's Asset and Depreciation Schedule is attached for your information. We suggest you review the schedule and indicate any assets that no longer exist.</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Development Expenditure		
<p>Development expenditure includes clearing land, drainage, construction of roads, irrigation, supporting frames for crops, construction of fences (where there are no existing fences), etc. It can also include costs such as fertiliser or re-grassing if you are undertaking a major conversion project.</p> <p>Please provide full details if you have undertaken any work of this type.</p>	<input type="checkbox"/>	
Legal and Loan Documents		
<p>Please attach any solicitor's statements and Sale and Purchase Agreements relating to any legal transactions during the year. Please also include Statements and Agreements relating to any mortgages, hire purchase, leases or loans. Please include a copy of your latest Rateable Valuation for any properties you own.</p>	<input type="checkbox"/>	
Business Expenses		
<p>There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:</p> <ul style="list-style-type: none"> ▪ Insurance premiums ▪ Legal fees ▪ ACC payments and arrangements 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Livestock on Hand – see attached Schedule 3, Client Questionnaire Livestock Sheet		
<p>A schedule has been enclosed. Please complete and attach.</p> <p>If needed please request a copy of last year's Livestock Schedule</p>	<input type="checkbox"/>	
Consumables on Hand		
<p>If the value of total unused consumables on hand at balance date exceeds \$58,000, please provide full details. This threshold is for the combined value, not the individual values. Examples include fencing materials, ear tags, dips, drenches, animal health remedies, fertiliser, purchased supplementary feed, petrol, diesel, oil, twine, alkathene pipe etc. Please note, that this does not include home grown hay/silage and only includes purchased feed costs.</p> <p>Please estimate the cost (Excluding GST) of consumables on hand</p> <p>Petrol, Diesel & Oil</p> <p>Fencing Materials</p> <p>Water Piping & other items held for water system repairs</p> <p>Dairy Shed Supplies (Cleaning Products, Teat Spray etc)</p> <p>Shearing Shed Supplies</p> <p>Animal Health Products (e.g. drench, dip, mastitis treatment products)</p> <p>Other farm stores</p> <p>Fertiliser</p>	<input type="checkbox"/>	<p>\$</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>

Purchased Stock Feed (at cost): Hay Silage Maize Silage Grain Palm Kernel Other Total Cost		_____ _____ _____ _____ _____ _____
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Unsold Produce		
Please provide full details of any produce on hand at balance date that is intended for sale. Examples include honey, wool, timber, hay, silage, crops. <input type="checkbox"/>		
Category	Quantity	Estimated Value (Excl GST)
Wool	_____ kg	_____
Timber	_____	_____
Hay	_____ Tonnes dry matter	_____
Silage	_____ Tonnes dry matter	_____
Grain	_____ Tonnes	_____
Honey	_____ kg	_____
Firewood	_____	_____
Other Produce, Harvested Crops & Fruit		_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Value		_____

Private Use		
Value of goods taken for private use at their cost price (excluding livestock).		<input type="checkbox"/> \$ _____
Goods taken for own use	Quantity	<input type="checkbox"/> GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Sheep	_____	
Cattle	_____	
Pigs	_____	
Milk	_____	
Other _____	_____	

Expenses paid in Cash or from Personal Funds		
Please provide a list if applicable.		<input type="checkbox"/>
How many meals have you provided to contractors? (morning / afternoon tea = 1/2)		<input type="checkbox"/> Quantity _____

Motor Vehicles

The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:

Vehicle Description _____ **Vehicle Description** _____

Business _____ km Business _____ km

Total _____ km Total _____ km

Percentage Business _____ % Percentage Business _____ %

- Please note that a detailed and accurate log book must be completed for a three month period every three years or vehicle expense claims will be limited to a maximum of 25% of expenses incurred.
- If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for:

Mixed Use Holiday Home

Do you have a property (such as a holiday home or a bach) that is used privately and also to derive income?
If so, please advise and we will request further information.

**Thank you for completing this questionnaire
Don't forget to sign it**

Schedule 2 – Accounts Payable (Creditors)
 Amounts owing by you at your Balance Date

Name of Creditor	Description of Goods	Code	Total Incl GST

Totals	
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Schedule 3 – Livestock

Livestock – Cattle Tallies

Ensure this is completed and included with your records

- Include stock that you **own**, regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description					Total Number of Cattle as at Balance Date
Beef Breeds and Beef Crosses					
Rising one year heifers					
Rising two year heifers					
Mixed age cows					
Breeding Bulls					
Rising one year	Steers:		Bulls:		
Rising two year	Steers:		Bulls:		
Rising three year	Steers:		Bulls:		
Friesian and Related Breeds					
Rising one year heifers					
Rising two year heifers					
Mixed age cows					
Breeding Bulls					
Rising one year	Steers:		Bulls:		
Rising two year	Steers:		Bulls:		
Rising three year	Steers:		Bulls:		
Jersey and Other Dairy Breeds					
Rising one year heifers					
Rising two year heifers					
Mixed age cows					
Breeding bulls					
Rising one year	Steers:		Bulls:		
Rising two year	Steers:		Bulls:		
Rising three year	Steers:		Bulls:		
TOTAL					
Deaths and Losses					
Natural Increase					
Peak Milking Cow Numbers for the last season					
Effective Milking Hectares for the last season					

Schedule 3

Livestock – Sheep Tallies

Ensure this is completed and included with your records

- Include stock that you **own**, regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Sheep as at Balance Date
Sheep	
Ewe hoggets	
Two tooth ewes	
Mixed age ewes (Rising 3 year and 4 year)	
Rising five year and older ewes	
Mixed age wethers	
Breeding rams	
Ram hoggets	
Wether hoggets	
TOTAL	
Natural Increase (Lambs docked last spring)	
How many of these were hogget lambs? _____	
Deaths and Losses	

Wool	
Total kg's of wool on hand at Balance Date	
Date the wool was actually sold	
Net Proceeds received	

Schedule 3

Livestock – Deer Tallies

Ensure this is completed and included with your records

- Include stock that you **own**, regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Deer as at Balance Date
Red Deer	
Rising one year hinds	
Rising two year hinds	
Mixed age hinds	
Rising one year stags	
Rising two year and older stags	
Breeding Stags	
TOTAL	
Fawns bred during the year	
Deaths and Losses	

Description	Number of Deer as at Balance Date
Wapiti, Elk and Related Crossbreeds	
Rising one year hinds	
Rising two year hinds	
Mixed age hinds	
Rising one year stags	
Rising two year and older stags	
Breeding stags	
TOTAL	
Fawns bred during the year	
Deaths and Losses	

Schedule 3 Livestock – Pig Tallies

Ensure this is completed and included with your records

- Include stock that you **own**, regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Pigs as at Balance Date
Pigs	
Weaners under 10 weeks	
Growing pigs 10-17 weeks	
Growing pigs over 17 weeks	
Breeding sows under 1 year	
Breeding sows over 1 year	
Breeding Boars	
TOTAL	
Piglets bred during the year	
Deaths and Losses	

Schedule 3

Livestock – Goat Tallies

Ensure this is completed and included with your records

- Include stock that you **own**, regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Goats as at Balance Date
Angora and Angora Crosses (Mohair producing)	
Rising one year does	
Mixed age does	
Rising one year bucks (non breeding)/wethers	
Bucks (non-breeding)/wethers over one year	
Breeding bucks	
TOTAL	
Deaths and Losses	
Goats bred during the year	

Description	Number of Goats as at Balance Date
Other Fibre and Meat Producing Goats (Cashmere or Cashgora producing)	
Rising one year does	
Mixed age does	
Rising one year bucks (non breeding)/wethers	
Bucks (non breeding)/wethers over one year	
Breeding bucks	
TOTAL	
Deaths and Losses	
Goats bred during the year	

Description	Number of Goats as at Balance Date
Milking (dairy) Goats	
Rising one year does	
Does over one year	
Breeding bucks	
Other dairy goats	
TOTAL	
Deaths and Losses	
Goats bred during the year	