

Name: _____

2025 Annual Farming Questionnaire

Information required for financial statements and tax returns.

Please ensure this form is completed in full. Only complete the sections of the questionnaire if you answer "yes" to the relevant question.

1 Major Changes	YES	NO	If "No" go to Question: 2
Has the nature of your business activity changed during the financial year?	<input type="checkbox"/>	<input type="checkbox"/>	
If yes, please provide details and any other relevant information regarding the activities or results:			
<hr/>			
<hr/>			
<hr/>			

2 Records / Accounting Systems	Xero	MYOB	Farm Focus
What accounting system have you used during this financial year? Please provide the following:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	BTSR Linked
- Invite user (BTSR)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	
- Other product used (Reckon, QuickBooks, Accredo, Other)	<input type="checkbox"/>	<input type="checkbox"/>	
<i>Contact advisor for list of reports required</i>			
Please provide the following:			
	Enclosed	N/A	
- Your manual cashbook (if one is kept) including:	<input type="checkbox"/>	<input type="checkbox"/>	
- Completed Bank Reconciliation as at balance date	<input type="checkbox"/>	<input type="checkbox"/>	
- Bank Statements for the year and one month following balance date including:	<input type="checkbox"/>	<input type="checkbox"/>	
- Business Accounts	<input type="checkbox"/>	<input type="checkbox"/>	
- Savings Accounts	<input type="checkbox"/>	<input type="checkbox"/>	
- Credit Card Statements	<input type="checkbox"/>	<input type="checkbox"/>	
- Foreign Bank or Investment Accounts	<input type="checkbox"/>	<input type="checkbox"/>	
- If you have no computer system or cash book please ensure:	<input type="checkbox"/>	<input type="checkbox"/>	
- All transactions are detailed on bank statements	<input type="checkbox"/>	<input type="checkbox"/>	
- Please clearly identify bankings which are not sales	<input type="checkbox"/>	<input type="checkbox"/>	
- Please provide a detailed list of any proceeds or sales not banked during the financial year.	<input type="checkbox"/>	<input type="checkbox"/>	
- Stock firm or Farmlands statements	<input type="checkbox"/>	<input type="checkbox"/>	
- All stock firm statements with invoices attached for the full financial year.	<input type="checkbox"/>	<input type="checkbox"/>	
- Killing sheets and credit notes for all livestock sold	<input type="checkbox"/>	<input type="checkbox"/>	
- Details of contracting income	<input type="checkbox"/>	<input type="checkbox"/>	
- Account sales for wool, grain, milk solids, velvet, etc	<input type="checkbox"/>	<input type="checkbox"/>	
- Rebates and shares	<input type="checkbox"/>	<input type="checkbox"/>	
- Notices from Silver Fern Farms, Synlait, Ravensdown, Alliance, ATS, Fonterra, Balance, LIA, NZ Wool Services and other companies, giving details of rebates and new shares issued	<input type="checkbox"/>	<input type="checkbox"/>	

2 Records / Accounting System (continued)

- Details of insurance premiums paid for insurance on farm assets and livestock and/or insurance claims

Enclosed N/A

- Please supply notices if possible

- Development Expenditure

- Any major development expenses undertaken during the year (i.e. land improvements, roading, etc.) Please supply details and invoices where applicable.

- Latest rate demand or Government Valuation notice.

3 Cash on Hand

Did you have any cash, cheques or floats on hand at balance date

YES NO

If "No" go to
Question:
4

Please provide the following records:

- Total sales not banked (cash, cheques, eftpos) at balance date:
- Total till floats at balance date:
- Total petty cash on hand at balance date:

\$	
\$	
\$	

4 Accounts Receivable (Debtors)

Did you have any Accounts Receivables (Debtors) at balance date?

YES NO

If "No" go to
Question:
5

Please provide a detailed list of any amounts owing to you at balance date including:

- Date of invoice
- Debtor & details
- Amount owing (GST inclusive)
- The total amount (GST inclusive) of all Accounts Receivable at balance date is:

Enclosed	N/A

\$	
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Note: Bad debts must be written off before balance date if you do not consider them to be collectable.

5 Accounts Payable (Creditors)

Did you have any Accounts Payable (Creditors) at balance date?

YES NO

If "No" go to
Question:
6

Please provide a detailed list of any amounts owing by you at balance date including:

- Date of invoice
- Creditor's name & type of expense
- Amount owing (GST inclusive)
- The total amount (GST inclusive) of all Accounts Payable at balance date is:

Enclosed	N/A

\$	
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6 Produce & Wool on Hand

Do you hold any produce or wool on hand at balance date?

YES NO

If "No" go to
Question:
7

Please complete the following and provide supporting documents:

	Type	Quantity	Estimated Value
WOOL ON HAND		KG	\$
		KG	\$
GRAIN ON HAND		KG	\$
		KG	\$
		KG	\$

(Please retain workpapers to support these totals)

7 Livestock - Sheep

YES NO

If "No" go to
Question:
8

Have your purchased or sold any sheep during the financial year, or have any on hand?

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Schedule of Sheep numbers on hand at balance date

Opening Stock		Closing Stock	
Breeding	5 & 6 year	Breeding	5 & 6 year
Ewes	3 & 4 year	Ewes	3 & 4 year
	2 Tooth Ewes		2 Tooth Ewes
	Ewe Hoggets		Ewe Hoggets
	Ram & Wether Hoggets		Ram & Wether Hoggets
	M/Age Wethers		M/Age Wethers
	Breeding Rams		Breeding Rams
Total Opening Sheep		Total Closing Sheep	
	Ewes		Ewes
Purchases:	Lambs	Sales	Lambs
	Rams		Rams
Lambs Tailed	%	Deaths, Missing, Killed	
Natural Increase		Value per Unit \$	Own Use

8 Livestock - Cattle

YES NO

If "No" go to
Question:
9

Have your purchased or sold any cattle during the financial year, or have any on hand?

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Please confirm what type

Dairy		Beef
Friesian	Jersey	

Schedule of Cattle numbers on hand at balance date

Opening Stock		Closing Stock	
	Friesian Jersey Beef		Friesian Jersey Beef
Mixed Age Cows		Mixed Age Cows	
Rising 2 year & older Heifers		Rising 2 year & older Heifers	
Rising 1 year Heifers		Rising 1 year Heifers	
Rising 1 year Steers & Bulls		Rising 1 year Steers & Bulls	
Rising 2 year Steers & Bulls		Rising 2 year Steers & Bulls	
Rising 3 year Steers & Bulls		Rising 3 year Steers & Bulls	
Breeding Bulls		Breeding Bulls	
Total Opening Cattle		Total Closing Cattle	
Cows		Cows	
Purchases:		Sales:	
Calves		Calves	
Steers		Steers	
Bulls		Bulls	
Calves Marked (%)		Deaths, Missing, Killed	
Natural Increase		Value per Unit \$	Own Use

9 Livestock - Deer

If "No" go to
Question:
10

Have your purchased or sold any deer during the financial year, or have any on hand? YES NO

Please confirm what type Red Wapiti Elk Other

Schedule of Deer numbers on hand at balance date

Opening Stock			Closing Stock		
	Red	Other		Red	Other
Rising 1 year Hinds			Rising 1 year Hinds		
Rising 2 year Hinds			Rising 2 year Hinds		
Mixed Age Hinds			Mixed Age Hinds		
Rising 1 year Stags			Rising 1 year Stags		
Rising 2 year & older Stags			Rising 2 year & older Stags		
Breeding Stags			Breeding Stags		
Total Opening Deer			Total Closing Deer		
Purchases: Hinds			Sales: Hinds		
Stags			Stags		
Natural Increase			Deaths, Missing, Killed		
			Value per Unit \$ Own Use		

10 Livestock - Goats

If "No" go to
Question:
11

Have your purchased or sold any goats during the financial year, or have any on hand? YES NO

Please confirm what type Angora & Angora Cross (Mohair) Other Meats & Fibre (Cashmere/Cashgora)

Schedule of Goat numbers on hand at balance date

Opening Stock			Closing Stock		
Rising 1 year Does			Rising 1 year Does		
Mixed Age Does			Mixed Age Does		
Rising 1 year Bucks & Wethers			Rising 1 year Bucks & Wethers		
Bucks & Wethers over 1 year			Bucks & Wethers over 1 year		
Breeding Bucks			Breeding Bucks		
Total Opening Goats			Total Closing Goats		
Purchases: Does			Sales: Does		
Bucks			Bucks		
Natural Increase			Deaths, Missing, Killed		
			Value per Unit \$ Own Use		

11 Livestock - Other

Have you purchased or sold any other stock during the financial year, or have any on hand?

YES

NO

If "No" go to
Question:

12

Schedule of numbers on hand at balance date

Opening Stock		Closing Stock	
Total Opening		Total Closing	
Purchases: _____		Sales: _____	
Natural Increase _____		Deaths, Missing, Killed _____	
		Value per Unit \$ _____ Own Use _____	

12 Fixed Assets

Have you purchased or disposed of any Fixed Assets during the financial year?

YES

NO

If "No" go to
Question:

13

Please provide a list and the following details for any assets purchased over \$1,000 or sold during the financial year, including:

- Date of purchase or sale
- Description of asset
- Cost / sale price of asset (inclusive of GST)
- How was the asset paid for / where was the money deposited
- Trade in details and value (inclusive of GST)
- A copy of the invoice, any HP and/or finance agreement
- Details of any assets scrapped / written off

Enclosed	N/A

13 Property Sales

Have you sold any property during the financial year?

YES

NO

If "No" go to
Question:

14

If "yes," please provide a copy of the Solicitors Settlement Statement and Sale and Purchase Agreement and any loan settlement statements

Enclosed

Do you have any intention to sell any properties during the next financial year? (This may trigger tax consequences)

YES

N/A

In certain circumstances the sale of land (including buildings) may be assessable, including but not limited to situations where the taxpayer trades in the asset, is in a land related business, there is an association with a person in a land related business, where it is purchased with and intention of resale, where development or subdivision occurs.

Land and Buildings

If you sell a residential property on or after 1 July 2024, the brightline test will apply if your brightline end date is within two years of your brightline start date. For land sold before 1 July 2024, but on or after 27 March 2021, the brightline test can apply if the property is sold within a ten year period. A five year Brightline period may apply (rather than ten years) if the requirements for a 'new build' are satisfied. There are some exclusions that can apply to the Brightline test, such as the 'main home' exclusion and the exclusion for inherited property. There are other income tax rules, in addition to the Brightline test, that can result in profits from the sale of land and buildings being assessable.

14 Mortgage, Loans and Hire Purchase Agreements Did you have any Loans and/or Hire Purchases during the financial year? Please provide the following records: - Copies of any agreements that have been entered into during the financial year including Lender, Guarantor, Term of Loan and Security. - Details / statements of any agreements repaid or refinanced during the financial year - Confirmation of Loan and HP balances and interest rate at balance date - Loan and HP account statements if available	YES NO Enclosed N/A	If "No" go to Question: 15

15 Company Administration / Registration Are you a Registered Company? Please provide the details to the following: <i>Company Details:</i> - Any changes in Directors during the financial year - Any share transfers taken place during the financial year - Any share transfers likely to take place in the coming year? <i>(this could affect the company's Qualifying Company or Look-through status and any imputation credits held)</i> <i>Related Party Transactions:</i> - A list of all transactions between the Company and any Directors, Shareholder or related entity (i.e. Family Trust) during the financial year. <i>(E.g. salaries, dividends, interest, purchases of assets or trading stock from/to a Director/Shareholder)</i> - If Baker Tilly is not the registered office for the company please supply a copy of the Interest Register showing the above listed transactions have been entered. <i>(At the time of the distribution the Directors must sign a certificate stating that the company is solvent)</i> <i>Private Use of Business Vehicles and Other Benefits</i> - Please provide details of vehicles available for private use and other benefits provided to the Directors, Shareholders and Employees	YES NO Enclosed N/A	If "No" go to Question: 16

16 Motor Vehicle Expenses Do you have a Motor Vehicle that is used for business purposes? Generally you are required to keep a log book for a period of three months (every three years) to ascertain the portion of your car expenses that are business related. If you have not kept a log book for any vehicle, which has private use, the maximum deduction is 25% for the expenditure for that vehicle. Please check that your current business percentage is still valid and provide: - Period log book kept: From: To: % - Private portion of vehicle usage: % - Where fuel for the car is not purchased separately, total mileage travelled during the financial year kms - Business use of any private vehicle <i>(Please keep all appropriate records to support your claim.)</i> \$	YES NO	If "No" go to Question: 17

17 Business Expenses Paid Privately Did you pay for any Business Expenses Privately? <i>(i.e. no paid out of your business bank account)</i> Please provide a list of any and all business expenses paid from private sources during the financial year including: - Date of purchase - Details of purchase and type of expense - Amount of purchase including GST - Copy of the receipts	YES NO Enclosed N/A	If "No" go to Question: 18

<p>18 Private Use of Goods and Services</p> <p>Did you incur any costs which have a private use component?</p> <p>Please provide details of all goods and services used privately including:</p> <ul style="list-style-type: none"> - Purchases, materials, stock and other goods own use - Telephone <li style="padding-left: 20px;">- Private tolls <li style="padding-left: 20px;">- Private rental <li style="padding-left: 20px;">- Private internet <li style="padding-left: 20px;">- Private cellphone - Insurance - Power 	<p>YES</p> <p>NO</p>	<p>If "No" go to Question: 19</p>		
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<p>19 Entertainment Expenses</p> <p>Did you incur any entertainment expenses during the financial year?</p> <p>Please provide details of business expenditure in New Zealand on food, beverages and recreation and any transport or accommodation related to these.</p>	<p>YES</p> <p>NO</p>	<p>If "No" go to Question: 20</p>		
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	<table border="1" style="margin: auto;"> <tr><td style="width: 50px; height: 20px;"></td><td style="width: 50px; height: 20px;"></td></tr> </table>			<p>Enclosed</p> <p>N/A</p>

<p>20 Income or Losses Received (other than from business activity)</p> <p>Did you receive any other Income (e.g. interest and dividends) or Losses during the financial year, other than from the business activity, or have investments in Manage Portfolio Schemes?</p> <p>Please provide the following records:</p> <ul style="list-style-type: none"> - A copy of all Interest Resident Withholding Tax certificates received - A copy of all Dividend Advice notices (including dividend reinvestment plan and bonus issue information) - Details of shares bought and/or sold during the financial year - Details of any other income received from rents, royalties, share of partnerships / trust and estate income - Details of any losses received from partnerships, companies, look-through companies, trusts, estate etc 	<p>YES</p> <p>N/A</p>	<p>If "No" go to Question: 21</p>		
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<p>21 Foreign Income, Expenses and Investments</p> <p>Do you have ANY money in an overseas bank account or ANY other investments overseas, including superannuation pension schemes, life insurance policies and shares?</p> <p>Please provide the following details for all overseas bank accounts and investments, even if they do not pay dividends, including:</p> <ul style="list-style-type: none"> - Name of Bank or Investment Company and country of residence (if known) - Date of purchase, sale and/or investment - Original cost prices of shares or units (if known) - Number of shares held and market value at the beginning and end of the financial year - Please supply a copy of all documents regarding investments 	<p>YES</p> <p>N/A</p>	<p>If "No" go to Question: 22</p>		
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<p>22 Legal Expenses and Solicitor's Statements</p> <p>Did you make any payments to a lawyer or solicitor?</p> <p>If "yes," please provide statements for accounts and any payments (including legal fees, settlement statements, etc.)</p> <p>Note: Some legal expenses are not tax deductible, it is necessary to review the invoices.</p>	<p>YES</p> <p>NO</p>	<p>If "No" go to Question: 23</p>		
	<table border="1" style="margin: auto;"> <tr><td style="width: 50px; height: 20px;"></td><td style="width: 50px; height: 20px;"></td></tr> </table>			
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23 Lease and Rental Agreements

Did you enter into any new Rental or Lease agreements during the financial year?

YES NO

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If "No" go to
Question:

24

Please provide copies of any and all new lease and/or rental agreements entered into during the financial year.

Enclosed N/A

--	--

24 Goods and Services Tax (GST)

Are you registered for GST?

YES NO

--	--

If "No" go to
Question:

25

Please confirm how you prepare your GST Returns (basis)

Payments Invoice Hybrid

--	--	--

Please provide a copy of:

Enclosed N/A

- All GST Returns filed during the financial year

--	--

- A copy of all workings supporting the figures on your GST returns

--	--

25 Wages / PAYE Returns

Do you employ staff?

YES NO

--	--

If "No" go to
Question:

26

Please provide the following:

Enclosed N/A

- Your wages book for the year, or

--	--

- Annual Summary reports from your computerised payroll system

--	--

- Holiday pay owing as at balance date

--	--

- Annual leave taken up to 63 days after balance date

--	--

26 Fringe Benefit Tax (FBT)

Do you pay FBT?

YES NO

--	--

If "No" go to
Question:

27

Please provide the following records:

Enclosed N/A

- A copy of all FBT Returns filed with Inland Revenue during the financial year

--	--

- A copy of all workings supporting the figures on your FBT Returns

--	--

27 Contingent Liabilities

Do you have any Contingent Liabilities at balance date?

YES NO

--	--

If "No" go to
Question:

28

Please provide a list on any matters which may lead to a future liability which remain uncertain at balance including estimated value.

Enclosed N/A

--	--

- Total estimated value of contingent liabilities at balance date:

\$	
----	--

28 Emissions Trading Scheme

Have you made an application to enter the Emissions Trading Scheme?

YES NO

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If "No" go to
Question:

29

If "yes," please provide a copy of the documents and details.

Enclosed N/A

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29 Earthquake

Do you have any Earthquake (EQC) related insurance pay-outs?

YES**NO**

If "No" go to
Question:

30

For Earthquake related EQC and/or Insurance pay-outs received during the financial year please attach supporting schedules received and include details of:

Enclosed**N/A**

- Date received
- Amount received
- Where it has been coded in your accounting system
- GST returned on payment (if applicable)

YES**N/A**

Has your insurer accepted and quantified your material damage/business interruption insurance claim during the financial year?

Enclosed**N/A**

Please provide a copy of the documents and the following information:

- The amount determined
- When the agreement was reached with your insurer
- Details of what the claim relates to

30 Contact Information

Contact Person: _____

Office Phone: _____

Email Address: _____

Mobile Phone: _____

31 Notes / Other Relevant Information

If you require assistance to complete this Questionnaire please call us on (03) 343 0599.