

Name: _____

2026 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:				

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	Backup
- Other product used (Reckon, QuickBooks, Accredo, Other) <i>Contact advisor for list of reports required</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>	
- Details of insurance premiums paid for insurance on farm assets and livestock and/or insurance claims	<input type="checkbox"/>	<input type="checkbox"/>	
- Please supply notices if possible	<input type="checkbox"/>	<input type="checkbox"/>	
- Development Expenditure	<input type="checkbox"/>	<input type="checkbox"/>	
- Any major development expenses undertaken during the year (i.e. land improvements, roading, etc) Please supply details and invoices where applicable.	<input type="checkbox"/>	<input type="checkbox"/>	
- Latest rate demand or Government Valuation notice.	<input type="checkbox"/>	<input type="checkbox"/>	

3 Cash on Hand	YES	NO		If "No" go to Question: 4
Did you have any cash, cheques or floats on hand at balance date	<input type="checkbox"/>	<input type="checkbox"/>		
Please provide the following records:				
- Total sales not banked (cash, cheques, eftpos) at balance date	<input type="text"/>	<input type="text"/>	<input type="text"/>	
- Total till floats at balance date:	<input type="text"/>	<input type="text"/>	<input type="text"/>	
- Total petty cash on hand at balance date:	<input type="text"/>	<input type="text"/>	<input type="text"/>	

4 Accounts Receivable (Debtors)

If "No" go to Question: 5

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

YES	NO
<input type="text"/>	<input type="text"/>

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
<input type="text"/>	<input type="text"/>

\$

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

5 Accounts Payable (Creditors)

If "No" go to Question: 6

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

YES	NO
<input type="text"/>	<input type="text"/>

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
<input type="text"/>	<input type="text"/>

\$

6 Produce & Wool on Hand

If "No" go to Question: 7

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

YES	NO
<input type="text"/>	<input type="text"/>

Please complete the following and provide supporting documents:

	Type	Quantity	Estimated Value
WOOL ON HAND	<input type="text"/>	<input type="text"/> KG	\$ <input type="text"/>
	<input type="text"/>	<input type="text"/> KG	\$ <input type="text"/>
	<input type="text"/>		
GRAIN ON HAND	<input type="text"/>	<input type="text"/> KG	\$ <input type="text"/>
	<input type="text"/>	<input type="text"/> KG	\$ <input type="text"/>
	<input type="text"/>	<input type="text"/> KG	\$ <input type="text"/>

(Please retain workpapers to support these totals)

7 Livestock - Sheep

If "No" go to Question: 8

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

YES	NO
<input type="text"/>	<input type="text"/>

Schedule of Sheep numbers on hand at balance date

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

8 Livestock - Cattle

If "No" go to Question: 9

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

YES	NO

Please confirm what type

Dairy			
Friesian	Jersey		Beef

Schedule of Cattle numbers on hand at balance date

	Opening Stock		
	Friesian	Jersey	Beef
Mixed Age Cows			
Rising 2 year & older Heifers			
Rising 1 year Heifers			
Rising 1 year Steers & Bulls			
Rising 2 year Steers & Bulls			
Rising 3 year Steers & Bulls			
Breeding Bulls			
Total Opening Cattle			
Cows			
Calves			
Purchases: Steers			
Bulls			
Calves Marked (%)			
Natural Increase			

	Closing Stock		
	Friesian	Jersey	Beef
Mixed Age Cows			
Rising 2 year & older Heifers			
Rising 1 year Heifers			
Rising 1 year Steers & Bulls			
Rising 2 year Steers & Bulls			
Rising 3 year Steers & Bulls			
Breeding Bulls			
Total Closing Cattle			
Cows			
Calves			
Sales: Steers			
Bulls			
Deaths, Missing, Killed			
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	
	Red	Other
Rising 1 year Hinds		
Rising 2 year Hinds		
Mixed Age Hinds		
Rising 1 year Stags		
Rising 2 year & older Stags		
Breeding Stags		
Total Opening Deer		
Hinds		
Purchases: Stags		
Natural Increase		

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

<p>13 Property Sales</p> <p>Have you sold any property during the financial year?</p> <p>If "yes," please provide a copy of the Solicitors Settlement Statement and Sale and Purchase Agreement and any loan settlement statements</p> <p>Do you have any intention to sell any properties during the next financial year? (This may trigger tax consequences)</p> <p>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 an intention of resale, where development or subdivision occurs.</p> <p>Land and Buildings</p> <p>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.</p>	<table border="1" style="margin-bottom: 10px;"> <tr> <td style="width: 50%; text-align: center;">YES</td> <td style="width: 50%; text-align: center;">NO</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table> <p style="text-align: center;">Enclosed</p> <table border="1" style="margin-bottom: 10px;"> <tr> <td style="width: 50%; text-align: center;">YES</td> <td style="width: 50%; text-align: center;">N/A</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table>	YES	NO			YES	N/A			<p>If "No" go to Question: 14</p>
YES	NO									
YES	N/A									

<p>14 Mortgage, Loans and Hire Purchase Agreements</p> <p>Did you have any Loans and/or Hire Purchases during the financial year?</p> <p>Please provide the following records:</p> <ul style="list-style-type: none"> - 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 	<table border="1" style="margin-bottom: 10px;"> <tr> <td style="width: 50%; text-align: center;">YES</td> <td style="width: 50%; text-align: center;">NO</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table> <p style="text-align: center;">Enclosed</p> <table border="1" style="margin-bottom: 10px;"> <tr> <td style="width: 50%; text-align: center;">N/A</td> <td style="width: 50%;"></td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table>	YES	NO			N/A								<p>If "No" go to Question: 15</p>
YES	NO													
N/A														

<p>15 Company Administration / Registration</p> <p>Are you a Registered Company?</p> <p>Please provide the details to the following:</p> <p><i>Company Details:</i></p> <ul style="list-style-type: none"> - 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> <p><i>Related Party Transactions:</i></p> <ul style="list-style-type: none"> - 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> <p><i>Private Use of Business Vehicles and Other Benefits</i></p> <ul style="list-style-type: none"> - Please provide details of vehicles available for private use and other benefits provided to the Directors, Shareholders and Employees 	<table border="1" style="margin-bottom: 10px;"> <tr> <td style="width: 50%; text-align: center;">YES</td> <td style="width: 50%; text-align: center;">NO</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table> <p style="text-align: center;">Enclosed</p> <table border="1" style="margin-bottom: 10px;"> <tr> <td style="width: 50%; text-align: center;">N/A</td> <td style="width: 50%;"></td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table> <table border="1" style="margin-bottom: 10px;"> <tr> <td style="width: 50%; height: 20px;"></td> <td style="width: 50%;"></td> </tr> </table> <table border="1" style="margin-bottom: 10px;"> <tr> <td style="width: 50%; height: 20px;"></td> <td style="width: 50%;"></td> </tr> </table> <table border="1"> <tr> <td style="width: 50%; height: 20px;"></td> <td style="width: 50%;"></td> </tr> </table>	YES	NO			N/A														<p>If "No" go to Question: 16</p>
YES	NO																			
N/A																				

<p>16 Motor Vehicle Expenses</p> <p>Do you have a Motor Vehicle that is used for business purposes?</p> <p>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.</p> <p>Please check that your current business percentage is still valid and provide:</p> <ul style="list-style-type: none"> - Period log book kept: From: <input style="width: 150px;" type="text"/> To: <input style="width: 150px;" type="text"/> - Private portion of vehicle usage: <input style="width: 100px;" type="text"/> % - Where fuel for the car is not purchased separately, total mileage travelled during the financial year <input style="width: 100px;" type="text"/> kms - Business use of any private vehicle <i>(Please keep all appropriate records to support your claim.)</i> <input style="width: 100px;" type="text"/> \$ 	<table border="1" style="margin-bottom: 10px;"> <tr> <td style="width: 50%; text-align: center;">YES</td> <td style="width: 50%; text-align: center;">NO</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table>	YES	NO			<p>If "No" go to Question: 17</p>
YES	NO					

17 Business Expenses Paid Privately Did you pay for any Business Expenses Privately? (i.e. no paid out of your business bank account)	YES NO <input type="checkbox"/> <input type="checkbox"/>	If "No" go to Question: 18
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	Enclosed N/A <input type="checkbox"/> <input type="checkbox"/>	
	<input type="checkbox"/> <input type="checkbox"/>	

18 Private Use of Goods and Services Did you incur any costs which have a private use component?	YES NO <input type="checkbox"/> <input type="checkbox"/>	If "No" go to Question: 19
Please provide details of all goods and services used privately including: - Purchases, materials, stock and other goods own use	<input type="text"/>	
- Telephone	<input type="text"/>	
- Private tolls	<input type="text"/>	<input type="text"/> %
- Private rental	<input type="text"/>	<input type="text"/> %
- Private internet	<input type="text"/>	<input type="text"/> %
- Private cellphone	<input type="text"/>	<input type="text"/> %
- Insurance	<input type="text"/>	<input type="text"/> %
- Power	<input type="text"/>	<input type="text"/> %

19 Entertainment Expenses Did you incur any entertainment expenses during the financial year?	YES NO <input type="checkbox"/> <input type="checkbox"/>	If "No" go to Question: 20
Please provide details of business expenditure in New Zealand on food, beverages and recreation and any transport or accommodation related to these.	Enclosed N/A <input type="checkbox"/> <input type="checkbox"/>	
	<input type="checkbox"/> <input type="checkbox"/>	

20 Income or Losses Received (other than from business activity) 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?	YES N/A <input type="checkbox"/> <input type="checkbox"/>	If "No" go to Question: 21
Please provide the following records: - 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	Enclosed N/A <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"/>	

21 Foreign Income, Expenses and Investments Do you have ANY money in an overseas bank account or ANY other investments overseas, including superannuation pension schemes, life insurance policies and shares?	YES N/A <input type="checkbox"/> <input type="checkbox"/>	If "No" go to Question: 22
Please provide the following details for all overseas bank accounts and investments, even if they do not pay dividends, including: - 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	Enclosed N/A <input type="checkbox"/> <input type="checkbox"/>	
	<input type="checkbox"/> <input type="checkbox"/>	

22 Legal Expenses and Solicitor's Statements Did you make any payments to a lawyer or solicitor?	YES NO <input type="checkbox"/> <input type="checkbox"/>	If "No" go to Question: 23
If "yes," please provide statements for accounts and any payments (including legal fees, settlement statements, etc.) Note: Some legal expenses are not tax deductible, it is necessary to review the invoices.	Enclosed N/A <input type="checkbox"/> <input type="checkbox"/>	
	<input type="checkbox"/> <input type="checkbox"/>	

23 Lease and Rental Agreements Did you enter into any new Rental or Lease agreements during the financial year?	YES NO <input type="checkbox"/> <input type="checkbox"/>	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 <input type="checkbox"/> <input type="checkbox"/>	
	<input type="checkbox"/> <input type="checkbox"/>	

24 Goods and Services Tax (GST)If "No" go to
Question:

25

Are you registered for GST?

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

Please confirm how you prepare your GST Returns (basis)

Payments

Invoice

Hybrid

Payments	Invoice	Hybrid
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please provide a copy of:

- All GST Returns filed during the financial year
- A copy of all workings supporting the figures on your GST returns

Enclosed	N/A
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

25 Wages / PAYE ReturnsIf "No" go to
Question:

26

Do you employ staff?

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

Please provide the following:

- 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

Enclosed	N/A
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

26 Fringe Benefit Tax (FBT)If "No" go to
Question:

27

Do you pay FBT?

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

Please provide the following records:

- 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

Enclosed	N/A
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

27 Contingent LiabilitiesIf "No" go to
Question:

28

Do you have any Contingent Liabilities at balance date?

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

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
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

- Total estimated value of contingent liabilities at balance date:

\$ <input type="text"/>

28 Emissions Trading SchemeIf "No" go to
Question:

29

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

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

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

Enclosed	N/A
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

29 EarthquakeIf "No" go to
Question:

30

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

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

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

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

Enclosed	N/A
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

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

YES	N/A
<input type="checkbox"/>	<input type="checkbox"/>

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

Enclosed	N/A
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

30 Contact Information

Contact Person: _____

Office Phone: _____

Email Address: _____

Mobile Phone: _____

