

# ANNUAL QUESTIONNAIRE FARMING MAY 2018



NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

PHONE NUMBER \_\_\_\_\_

FAX NUMBER \_\_\_\_\_

MOBILE NUMBER \_\_\_\_\_

EMAIL ADDRESS \_\_\_\_\_

**Please amend/complete the above information if incorrect or not completed**

## TERMS OF ENGAGEMENT

I/We accept responsibility for the accuracy and completeness of the information supplied which is to be used in the preparation of my Financial Statements. You are not to complete an audit or undertake a detailed review of my/our affairs in order to substantiate the accuracy of my information, and therefore you are unable to provide any assurance on my Financial Statements. I/We understand your work cannot be relied on to detect error and fraud and that you accept no liability for the accuracy and completeness of the information supplied by me/us. I/We further understand that the Financial Statements will be prepared at my/our request and for my/our purposes only and that you will not be liable for any losses, claims or demands by any third persons.

I/We also accept responsibility for all other records and information supplied to you other than those listed in this questionnaire. I/We accept responsibility for any failure by me to supply all relevant records and information to you.

Johnston O'Shea Limited will retain paper based records for only two years. All records older than two years will be scanned and stored electronically for the required seven year period. Once scanned, all paper based records will be securely shredded.

## GUARANTEE AND INDEMNITY

I / We authorise Johnston O'Shea Limited to act for me / us / related Company(s) or Trust(s).

I / We guarantee to pay any Fees owing to Johnston O'Shea Limited should any related Company or Trust be insolvent.

I / We indemnify Johnston O'Shea Limited and its Directors from any claim by any Beneficiary of any related Trust.

## AUTHORITY TO ACT AND OBTAIN INFORMATION

I/We authorise Johnston O'Shea Limited to act as our tax agent with Inland Revenue on matters relating to all tax types. This includes authority to discuss and make enquiries verbally or in writing to Inland Revenue regarding my/our tax affairs as well as obtaining and accessing information provided by Inland Revenue.

I/We authorise any person or company to provide Johnston O'Shea Limited with any past, current or future information as required to complete the Financial Statements, and/or Tax Return, and any other work Johnston O'Shea Limited carries out on behalf of my/our behalf.

I/We further authorise Johnston O'Shea Limited to furnish to any third party, financial information of mine/ours as Johnston O'Shea Limited sees fit that is requested in furtherance of our business activities.

I/We authorise Johnston O'Shea Limited to act on my/our behalf in respect of the Accident Compensation Corporation (ACC) for the purposes of querying and/or changing information on my/our ACC levy account(s) through ACC staff, and through ACC Online Services.

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

ON BEHALF OF \_\_\_\_\_

## 2. CHANGES TO YOUR BUSINESS FROM PREVIOUS YEAR

Have there been any of the following changes to your business during the year:

- a) Structural Changes *i.e. Shareholding, Directorship, Trustees and Partners*

.....  
.....  
.....

- b) Any changes to Land Use .....

- c) Was there any gifting made during the last 12 months of either cash or debt? If so please provide documentation of this gifting

- d) Have there been any significant events since balance date which will effect next years accounts?

If a company are there any contingent liabilities e.g. guarantees – these need to be recorded in the notes to the accounts.

YES / NO

YES / NO

YES / NO

YES / NO

## 3. RECORDS TO SUPPLY FOR PREPARATION OF YOUR ANNUAL REPORT

Please include the following:

|  |                          |  |                          |
|--|--------------------------|--|--------------------------|
| GST Returns and Workings                 | <input type="checkbox"/> | Invoices for large Repairs & Maintenance costs | <input type="checkbox"/> |
| Invoices for all Asset Purchases & Sales | <input type="checkbox"/> | Sales Advices/Credit Notes                     | <input type="checkbox"/> |
| Bank Statements for all accounts         | <input type="checkbox"/> | Sales Invoice Book                             | <input type="checkbox"/> |
| Statements from Dairy Company,           | <input type="checkbox"/> | Horticulture agents, Stock and Station agents  | <input type="checkbox"/> |

Please check these records are for the full year and one month past balance date

### IF YOU USE ACCOUNTING SOFTWARE:

- a) If **we** input your data throughout the year, **please jump to Question 4**

- b) If **you** prepare your own computer based cash book, please **print** the following reports and tick when enclosed:

Please specify:

Which computer system and version you are using

Your Username

Your Password

Please send in your disc/CD/memory stick, having checked that the backup has worked (**Preferred**)

☐

**OR** - Full General Ledger/Account Details Report, Trial Balance, Profit and Loss and Balance Sheet

☐

**Final reconciled bank statement for all bank accounts**

☐

## 4. RECORDS TO SUPPLY – FONTERRA FARMERS ONLY

Fonterra March 2018 statement

☐

Measurement Statement showing Fonterra shareholding

☐

Any further Computershare reports showing Fonterra share trading, including Statement of Holdings

☐

Do you have access to Farm Source?

☐

If **YES**, it would be beneficial if you could provide your login details for Farm Source as we are able to directly access Fonterra information and monthly statements.

Your Username

Your Password

## 5. STATISTICS – DAIRY FARMERS ONLY

**Peak Cows Milked** – What were the peak number of cows milked in the 2017/2018 season?

**Effective Hectares** – What are the effective hectares of the farm?

Please go to the DairyBase website and download and complete your 2018 Questionnaire.

[www.dairybase.co.nz](http://www.dairybase.co.nz)

**6. LIVESTOCK ON HAND****CATTLE**

Cows – Mixed Age  
 Heifers – R2yr (Spring 16)  
 Heifers – R2yr (Autumn 17)  
 Heifers – R1yr (Spring 17)  
 Heifers – R1yr (Autumn 18)  
 Steers & Bulls R1yr  
 Steers & Bulls R2yr  
 Steers & Bulls R3yr & older  
 Bulls – Breeding

**TOTAL**

Deaths  
 Home Kills  
 Live Calves Born

| Beef<br>Numbers | Dairy<br>Numbers |
|-----------------|------------------|
|                 |                  |
|                 |                  |
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**SHEEP**

Ewes – 5 & 6 yr  
 Ewes – Mixed Age  
 Ewes – Two Tooth  
 Hoggets – Ewes  
 Hoggets – Wethers/rams  
 Wethers – Mixed Age  
 Rams - Breeding

**TOTAL**

Deaths  
 Home Kills  
 Lambs Docked

**Wool on Hand**

- # of Bales
- Est market value

| Number |
|--------|
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**7. CONSUMABLES ON HAND**

Defined as being an item used in a production process. The purchase by a farmer of feed for consumption by livestock may be regarded as an example.

Did you have bought in consumables on hand at year end with a combined value of more than \$58,000?  
 (if made on farm do not include)

.....  
 .....  
 .....

e.g. Fertiliser purchased but not applied at year end, Feed on hand at year end.

**YES / NO****8. PRODUCE USED**

Please supply an estimate of the value of produce consumed by yourself and your family during the year:

| Type of Produce | Value (\$) |
|-----------------|------------|
|                 |            |
|                 |            |
|                 |            |
|                 |            |

**9. ASSETS PURCHASED OR LEASED DURING THE YEAR**

| Item | New/Used | Date Purchased | Total Inc GST |
|------|----------|----------------|---------------|
|      |          |                |               |
|      |          |                |               |
|      |          |                |               |
|      |          |                |               |
|      |          |                |               |
|      |          |                |               |

**10. ASSETS SOLD OR SCRAPPED/WRITTEN OFF DURING THE YEAR**

| Item | Sold/Scrapped | Date Sold | Total Inc GST |
|------|---------------|-----------|---------------|
|      |               |           |               |
|      |               |           |               |
|      |               |           |               |
|      |               |           |               |

Refer to last years assets schedule for a list of assets we currently hold for you

**11. LAND/BUILDING SALES AND PURCHASES**

- Please supply **all legal statements and invoices** relating to land bought or sold during the year
- For property purchased or sold, please supply details of values for buildings/development/other items included in the sale or purchase.

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  - For property purchased or sold, please supply details of values for buildings/development/other items included in the sale or purchase.

## 12. RATING VALUATION

Have you had a new rating valuation since last year?

If so, please include Valuation details

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**13. CREDITORS/ACCOUNTS PAYABLE**

a) Detail any expenses incurred before balance date which are paid after balance date – .

| Name of Creditor | Description of Goods/Services | Net Amount | GST | Total inc GST |
|------------------|-------------------------------|------------|-----|---------------|
|                  |                               |            |     |               |
|                  |                               |            |     |               |
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|                  |                               |            |     |               |
| <b>TOTALS</b>    |                               |            |     |               |

b) **Unpresented Cheques** written before balance date but not presented until after balance date

| CHEQUE # | Name of Creditor | Description of Goods/Services | Total Inc GST |
|----------|------------------|-------------------------------|---------------|
|          |                  |                               |               |
|          |                  |                               |               |
|          |                  |                               |               |
|          |                  |                               |               |

c) **Deferred payments** – Purchases made on deferred payment terms e.g. Fertiliser and Feed

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.....

.....

**13. CREDITORS/ACCOUNTS PAYABLE**

a) Detail any expenses incurred before balance date which are paid after balance date – .

| Name of Creditor | Description of Goods/Services | Net Amount | GST | Total inc GST |
|------------------|-------------------------------|------------|-----|---------------|
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| <b>TOTALS</b>    |                               |            |     |               |

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|----------|------------------|-------------------------------|---------------|
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|------------------|-------------------------------|------------|-----|---------------|
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| <b>TOTALS</b>    |                               |            |     |               |

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| CHEQUE # | Name of Creditor | Description of Goods/Services | Total Inc GST |
|----------|------------------|-------------------------------|---------------|
|          |                  |                               |               |
|          |                  |                               |               |
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|          |                  |                               |               |

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| CHEQUE # | Name of Creditor | Description of Goods/Services | Total Inc GST |
|----------|------------------|-------------------------------|---------------|
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|----------|------------------|-------------------------------|---------------|
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**14. DEBTORS/ACCOUNTS RECEIVABLE**

Detail any income earned before balance date which was received after balance date

| Name of Debtor | Description of Sale | Net Amount | GST | Total inc GST |
|----------------|---------------------|------------|-----|---------------|
|                |                     |            |     |               |
|                |                     |            |     |               |
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|                | <b>TOTALS</b>       |            |     |               |

**14. DEBTORS/ACCOUNTS RECEIVABLE**

Detail any income earned before balance date which was received after balance date

| Name of Debtor | Description of Sale | Net Amount | GST | Total inc GST |
|----------------|---------------------|------------|-----|---------------|
|                |                     |            |     |               |
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|                |                     |            |     |               |
|                | <b>TOTALS</b>       |            |     |               |

**14. DEBTORS/ACCOUNTS RECEIVABLE**

Detail any income earned before balance date which was received after balance date

| Name of Debtor | Description of Sale | Net Amount | GST | Total inc GST |
|----------------|---------------------|------------|-----|---------------|
|                |                     |            |     |               |
|                |                     |            |     |               |
|                |                     |            |     |               |
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|                | <b>TOTALS</b>       |            |     |               |

**15. INVESTMENTS**

Please supply rebate/dividend advice notices which may have increased your shareholding, and copies of any statements from these companies confirming shares held.

Please tick which is enclosed:

|                   |                          |                       |                          |
|-------------------|--------------------------|-----------------------|--------------------------|
| Fonterra          | <input type="checkbox"/> | Ballance              | <input type="checkbox"/> |
| Ravensdown        | <input type="checkbox"/> | Livestock Improvement | <input type="checkbox"/> |
| Silver Fern Farms | <input type="checkbox"/> | Farmlands             | <input type="checkbox"/> |
| Other .....       | <input type="checkbox"/> | Other .....           | <input type="checkbox"/> |

**16. TERM LOANS/HIRE PURCHASE CONTRACTS**

Please supply documentation showing the balances of all Term Loans (including swaps) at balance date with current interest rate and term of the loan(s). If you have refinanced or entered into any Loan or Hire Purchase contracts during the year, **please supply all documentation.**

**17. CASH INCOME DURING THE YEAR NOT BANKED**

Were all takings banked into your business bank account?

**YES / NO**

If not, please provide details where banked, amount and description of goods sold:

.....  
 .....  
 .....

**18. ACC**

ACC have a compensation product called CoverPlus Extra (CPX). This enables you to nominate the level of cover you require. This avoids having cover that fluctuates year to year with your profit figures. Depending on your situation, CPX premiums may be lower or higher than what you are currently paying, but there are benefits that are available from its use.

Are you currently using CoverPlus Extra?

**YES / NO**

If you are not using CoverPlus Extra, would you like to discuss this?

**YES / NO**

Partnerships – Are both partners active in the business?

**YES / NO**

**19. HOUSE ELECTRICITY AND TOLLS**

Have you coded your private electricity/tolls to separate codes?

**YES / NO**

If **not**, please advise:

Total Cost of Domestic Electricity \$.....

**YES / NO**

Total Cost of Private Toll calls \$.....

**YES / NO**

Have you made a GST adjustment for these?

**YES / NO**

**20. CLAIM FOR OTHER DEDUCTIBLE EXPENSES**

If expenses are paid in cash from the personal account, please supply details below:

.....  
 .....  
 .....  
 .....  
 .....

**21. WAGES**

Do you pay wages and provide a house for your employees?

**YES / NO**

If **YES** please advise the total amount of rent that is included in your employee(s) wages.

\$.....

**22. HOLIDAY PAY**

Are there any Holiday Pay and/or Bonus Salaries owing to employees at Balance Date?

*Note: Holiday Pay taken or paid within 63 days of Balance Date will be an allowable deduction this year.*

| Employee Name | Total Amount Owed | Amount Paid/Leave within 63 days |
|---------------|-------------------|----------------------------------|
|               |                   |                                  |
|               |                   |                                  |
|               |                   |                                  |
|               |                   |                                  |

YES / NO

**23. RATIONS SUPPLIED**

Do your cashbook or cheque butts show the payment for stores or rations provided?

If **NO**, please supply an estimate of the number of meals:

|              |          |                          |           |                          |
|--------------|----------|--------------------------|-----------|--------------------------|
|              |          | <i>No. Days</i>          |           | <i>No. of Employees</i>  |
| Morning Teas | YES / NO | <input type="checkbox"/> | @ \$5.00  | <input type="checkbox"/> |
| Lunches      | YES / NO | <input type="checkbox"/> | @ \$10.00 | <input type="checkbox"/> |

YES / NO

**24. INSURANCE**

Please enclose the annual premium advice notes, or advise details of the following:

|  | Insurance Co. | Premium (\$) |
|--|---------------|--------------|
| Car Insurance                            |               |              |
| House Owners                             |               |              |
| House Contents                           |               |              |
| Other Private Insurance (e.g. boats etc) |               |              |
| Personal Accident Insurance*             |               |              |

YES / NO

\* Does this provide income replacement?

**25. MOTOR VEHICLE**

| Car/Make | Model | Log Book Kept? | Business %'age |
|----------|-------|----------------|----------------|
|          |       |                |                |
|          |       |                |                |
|          |       |                |                |
|          |       |                |                |
|          |       |                |                |

YES / NO

Is a new log book required? (If over 3 years since log completed or you have purchased a new car)

Has fuel used in your car been taken from the bulk supply?

YES / NO

If **YES**, please supply an estimate of litres used ..... litres

Please ensure that car expenses (fuel, repairs and insurance) are able to be **identified**.

**PRIVATE VEHICLE USED IN BUSINESS**

Did you use a Private Vehicle for Farm/Business purposes?

YES / NO

What vehicle was used? .....

If so, we require the kilometres of use from your log book? ..... kms

**26. STUDENT ALLOWANCES/STUDENT LOANS**

Are any of your children attending, or about to attend, University/Polytech etc?

YES / NO

If **YES** would you like to discuss your income level and how it will affect their eligibility for allowances?

YES / NO

Do you, or anyone in your family who we complete tax returns for, have a student loan?

YES / NO

**27. DONATIONS, SCHOOL/KINDY/PLAY CENTRE FEES**

Tax credits are available for the above. If you would like us to complete this for you, please supply all donation receipts.

**28. NON-BUSINESS INCOME**

**Interest and Dividends** – Please supply all interest and dividend notices relating to the 2017/2018 year (*which show your income and withholding tax deductions*).

**Other Income** – Please advise us of any other income

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.....  
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**29. RENTAL PROPERTY INVESTMENTS**

Please supply residential property investment details if applicable. Please download the additional supplement from the Questionnaire section on our website ([www.johnstonoshea.co.nz](http://www.johnstonoshea.co.nz)).

**30. OVERSEAS INCOME**

Do you hold any overseas investments, including superannuation schemes and pension funds?

**YES / NO**

Did you receive an overseas pension/superannuation during the year?

**YES / NO**

If **YES** please supply all details.

**31. INCOME PROTECTION INSURANCE**

If you hold an Income Protection Insurance policy, would you like us to include your premiums as a deduction in your tax return, if applicable?

**YES / NO**

Please note that if we claim a deduction in your tax return then any funds you receive as a result of a claim are taxable income.

**32. WORKING FOR FAMILIES**

If you currently receive Working for Families or believe you may be entitled to receive it, please download the additional checklist from the Questionnaire section on our website ([www.johnstonoshea.co.nz](http://www.johnstonoshea.co.nz)). The changes in calculating Working for Families mean we won't be able to calculate your entitlement unless this is completed.

**YES / NO**