

Office Use Only					
Name:					
Balance Date:					

Farming Financial Statements & Tax Checklist 2024

Entity Name:	Home Phone:
Address:	Business/Mobile Phone:
	Email:

	Records Required:-	✓
1.	Major changes in farming activity and/or major transactions e.g. purchase/sale farmland	
2.	Cashbook, manual or computerised – trial balance and full general ledger – electronic access	
3.	GST Return copies and work papers (including details of business/private apportionment)	
4.	Cash Transactions – farm expenses paid privately and or business farm receipts banked privately	
5.	Bank Statements / Deposit Books for the full year, plus one month after balance date	
6.	Dairy Company/Farm Supply Company statements e.g. Farmlands, Farm Source	
7.	Loan Statements – annual loan summaries and/or copies of all statements for year to balance date	
8.	Hire Purchase & Lease Agreements - copies of finance summary pages	
9.	Accounts Receivable (amounts owing to you at balance date) GST inclusive – attach schedule	
10.	Accounts Payable (amounts owing by you at balance date) GST inclusive – attach schedule	
11.	Livestock on Hand – please complete schedule attached	
12.	Sales/Purchase invoices for livestock	
13.	Fixed Assets - details of purchases/sales/trade ins/associated Loan/HP agreements	
14.	Development expenditure land and/or major repairs and maintenance – please note detail	
15.	Fonterra Annual Statement of Shareholding	
16.	House/Cottage rental to farm workers (and any other rental property rents/expenses)	
17.	ACC Invoices – check classification	
18.	Insurance Invoices including breakdown of premiums paid	
19.	Interest, Dividends and PIE Payment/Tax Deduction Certificates	
20.	Overseas Investments – include any Portfolio Tax & Summary Reports and Superannuation and Life Policies	
21.	Motor Vehicle Business Use % - Logbook – new one required for a 3-month period every 3 years	
22.	Solicitor Statements and contracts for farm business related transactions	
23.	Working for Families – advise any spousal/child changes, any child support payments received	
24.	Charitable Donations – attach if you wish us to complete claim	
25.	Goods or materials taken for own use e.g. livestock	
26.	Major repairs – please provide details	

Basis of Accounts Preparation					
If you do not trade as a Company then, unless otherwise instructed by you, Fluker Denton Limited will only prepare special purpose financial statements that may be used as a base from which income tax returns can be prepared. Such financial statements may not necessarily comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP).					
If you specifically require NZ GAAP accounts, please let us know.					
Instructions / Authorisation for Fluker Denton Limited					
I/We instruct Fluker Denton Limited to prepare my/our financial statements and/or tax return for the 2022 financial year. I/We undertake to supply all information necessary for this engagement and to be responsible for the accuracy and completeness of such information. Your services are not intended to, and accordingly, will not result in the expression by you of an opinion on the financial statements or tax return insofar as third parties are concerned.					
Authorisation to Obtain Information Subject to the Privacy Act					
I/we authorise Fluker Denton Limited to communicate with ACC, the appropriate bankers, solicitors, finance companies and other persons or organisations to obtain such further information as you require to complete the above engagement.					
Signature Date					
Notes:					

Livestock On Hand at Year-end

DAIRY CATTLE – Friesian/Jersey & Related Breeds Rising 1 yr Heifers Rising 2 yr Heifers Mixed Age Cows Mixed Age Cows Rising 1 yr Steers and Bulls Rising 2 yr Steers and Bulls Rising 3 yr and older Steers and Bulls Redding Bulls Rumber of Deaths DEER – All Breeds Rising 1 yr Steers Rising 1 yr Steers and Bulls Rising 3 yr and older Steers and Bulls Rising 3 yr and older Steers and Bulls Rising 3 yr and older Steers and Bulls Redding Bulls Rumber of Deaths DEER – All Breeds Rising 1 yr Hinds Rising 1 yr Hinds Rising 2 yr Hinds Rising 2 yr Hinds Rising 2 yr Hinds Rising 3 yr and older Stags Rising 3 yr and older Stags Rising 3 yr All Breeds Rising 1 yr Stags Rising 2 yr and older Stags (non-breeding) Rising 3 yr and older Stags (non-breeding) Rising 6 yr and older Ewes Rising 1 yr Stags Rising 1 yr Stags Rising 1 yr Stags Rising 2 yr and older Stags (non-breeding) Rising 1 yr Stags Rising 1 yr Stags Rising 1 yr Stags Rising 2 yr and older Stags (non-breeding) Rising 1 yr Stags Rising 1 yr Stags Rising 2 yr and older Stags (non-breeding) Rising 1 yr Stags Rising 3 yr and older Stags (non-breeding) Rising 1 yr Stags Rising 1 yr Stags Rising 3 yr and older Stags (non-breeding) Rising 1 yr Stags Rising 1 y	Type and Class	Closing 2024	Type and Class	Closing 2024
Rising 2 yr Heifers Mixed Age Cows Mixed Age Cows Mixed Age Cows Mixed Age Cows Rising 1 yr Steers and Bulls Rising 2 yr Steers and Bulls Rising 2 yr Steers and Bulls Rising 3 yr Steers and Bulls Rising 3 yr And older Steers and Bulls Breeding Bulls Number of Deaths DEER - All Breeds Ewe Hoggets Rising 1 yr Hinds Rising 2 yr Hinds Mixed Age Hinds Rising 2 yr Hinds Mixed Age Hinds Rising 2 yr Hinds Mixed Age Hinds Rising 1 yr Steers Mixed Age Hinds Rising 2 yr and older Stags (non-breeding) Breeding Stags Number of Deaths PIGS Rising 1 yr Does Mixed Age Wethers Breeding Sows less than 1 yr Mixed Age Does Rising 1 yr Bucks (non-breeding) at Wethers) Breeding Boars Weeners less than 10 weeks (excl. sucklings) Growing Pigs 10-17 weeks (porkers/baconers) Mixed Age Pigs over 17 weeks (porkers/baconers) Growing Pigs over 17 weeks (porkers/baconers)	DAIRY CATTLE - Friesian/Jersey & Related Breeds		BEEF CATTLE - Beef Breeds & Beef Crosses	
Mixed Age Cows Rising 1 yr Steers and Bulls Rising 2 yr Steers and Bulls Rising 3 yr and older Steers and Bulls Redding Bulls Rumber of Deaths DEER – All Breeds Rising 1 yr Hinds Rising 2 yr Hinds Rising 2 yr Hinds Rising 2 yr Hinds Rising 3 yr Ad yr) Rising 3 yr Ad yr) Rising 4 yr Hinds Rising 5 yr Hinds Rising 5 yr and older Ewes Rising 9 yr and older Steers and Bulls Rising 1 yr Stags Rising 1 yr Stags Rising 2 yr Hinds Rising 2 yr Hinds Rising 2 yr Hinds Rising 3 yr Steers and Bulls Redding 8 yr All Steers and Bulls Redding 9 yr Hinds Rising 1 yr Filads Rising 1 yr Stags Rising 2 yr Hinds Rising 1 yr Stags Ris	Rising 1 yr Heifers		Rising 1 yr Heifers	
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Breeding Bulls Number of Deaths DEER - All Breeds	Rising 2 yr Steers and Bulls		Rising 2 yr Steers and Bulls	
Number of Deaths Number of Deaths SHEEP DEER - All Breeds	Rising 3 yr Steers and Bulls		Rising 3 yr and older Steers and Bulls	
SHEEP Ewe Hoggets Rising 1 yr Hinds Ram and Wether Hoggets Two-tooth Ewes Mixed Age Ewes (Rising 3 yr & 4 yr) Rising 5 yr and older Ewes Rising 2 yr and older Stags (non-breeding) Mixed age Wethers Breeding Rams Number of Deaths FIGS Breeding Sows less than 1 yr Mixed Age Does Rising 1 yr Bucks (non-breeding & Wethers) Breeding Boars Bucks (non-breeding) and Wethers over 1 yr Breeding Bucks Rising 1 yr Wearers less than 10 weeks (excl. sucklings) Growing Pigs 10-17 weeks (baconers) PIGS Breeding Boore In Oweeks (baconers) Growing Pigs over 17 weeks (baconers)	Breeding Bulls		Breeding Bulls	
Ewe Hoggets	Number of Deaths		Number of Deaths	
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Mixed age Wethers Breeding Stags Number of Deaths History of Deaths PIGS Rising 1 yr Does Mixed Age Does Rising 1 yr Bucks (non-breeding & Wethers) Breeding Sows less than 1 yr Mixed Age Breeding Sows over 1 yr Breeding Boars Breeding Boars Weaners less than 10 weeks (excl. sucklings) Growing Pigs 10-17 weeks (porkers/baconers) Mumber of Deaths Breeding Stags Number of Deaths Breeding Sows less than 1 yr Mixed Age Breeding Sows over 1 yr Breeding Boars Growing Pigs 10-17 weeks (porkers/baconers) Growing Pigs over 17 weeks (baconers)	Mixed Age Ewes (Rising 3 yr & 4 yr)		Rising 1 yr Stags	
Breeding Rams Number of Deaths PIGS Rising 1 yr Does Breeding Sows less than 1 yr Mixed Age Does Rising 1 yr Bucks (non-breeding & Wethers) Bucks (non-breeding) and Wethers over 1 yr Breeding Bucks Sows less than 10 weeks (excl. sucklings) Growing Pigs 10-17 weeks (porkers/baconers) Growing Pigs over 17 weeks (baconers) Mumber of Deaths Number of Deaths	Rising 5 yr and older Ewes		Rising 2 yr and older Stags (non-breeding)	
Number of Deaths GOATS – Indicate Angora/Fibre/Meat or Milking Rising 1 yr Does Mixed Age Does Rising 1 yr Bucks (non-breeding & Wethers) Bucks (non-breeding) and Wethers over 1 yr Breeding Bucks Growing Pigs 10-17 weeks (baconers) Growing Pigs over 17 weeks (baconers)	Mixed age Wethers		Breeding Stags	
GOATS – Indicate Angora/Fibre/Meat or Milking Rising 1 yr Does Mixed Age Does Rising 1 yr Bucks (non-breeding & Wethers) Bucks (non-breeding) and Wethers over 1 yr Breeding Bucks Growing Pigs 10-17 weeks (baconers) Growing Pigs over 17 weeks (baconers)	Breeding Rams		Number of Deaths	
Rising 1 yr Does ———————————————————————————————————	Number of Deaths			
Mixed Age Does ———————————————————————————————————	GOATS - Indicate Angora/Fibre/Meat or Milking		PIGS	
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Breeding Bucks ———————————————————————————————————	Rising 1 yr Bucks (non-breeding & Wethers)		Breeding Boars	
Number of Deaths Growing Pigs over 17 weeks (baconers)	Bucks (non-breeding) and Wethers over 1 yr		Weaners less than 10 weeks (excl. sucklings)	
	Breeding Bucks		Growing Pigs 10-17 weeks (porkers/baconers)	
Number of Deaths	Number of Deaths		Growing Pigs over 17 weeks (baconers)	
			Number of Deaths	

Notes: Please ensure that an accurate count is completed as at your balance date and that you include stock which you <u>own</u>, regardless of where the stock is located.

Don't include stock owned by other people but grazing on your land.