

FARM QUESTIONNAIRE 2025

Please complete & return with your records

Farm Name & Client Name

Balance Date	Mobile
Email	Phone
Farm Address	

To: Miller Gale Winter

Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the 2025 year. I/We undertake to supply all information necessary to carry out such services, and will be responsible for the accuracy and completeness of such information. I/We understand that you will rely upon the information provided by me/us. Your services are not intended to, and accordingly will not result in the expression by you of an opinion on the Financial Statements in so far as third parties are concerned, or in the fulfilling of any statutory audit requirements. I/We understand that during preparation of the Financial Statements and Taxation Returns you will not be specifically investigating non-compliance with laws and regulations – however should anything come to light of this nature during this process, you will bring that to my/our attention.

I/We understand that the Financial Statements and Taxation Returns are prepared for my/our own use and to determine my/our taxation liabilities. If this should change in any material respect, I/we will inform you immediately. You will not accept any responsibility to any person, other than me/us, for the contents of the Financial Statements.

I/We also accept that you have the right to charge interest on overdue accounts at the rate of 1.5% per month, and that all accounts are due for payment by the 20th of the month following invoice date. The charging of such interest will be at your discretion. I/We accept that any collection costs you incur will be fully recoverable from me/us.

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies and all government agencies to obtain such information as you require in order to complete the above assignments. You are authorised to obtain information for all tax types from Inland Revenue through all channels, including electronic.

Accident Compensation Corporation

I/We authorise your organisation to act as my/our agent for ACC levy purposes for all associated entities. This authorisation allows your organisation to query and change information on my/our ACC levy account(s) through ACC staff, and through ACC Online Services. This authority will also allow your organisation’s main representative discretion to delegate access to my/our ACC information to other members of your organisation. Other delegated members of your organisation will also be able to query and change information on my/our ACC levy account.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us however you are authorised to sign any other taxation return on behalf of myself/ourselves or any of my/our associated entities.

All other terms and conditions of this engagement are the same as those referred to on the Miller Gale & Winter website www.millergale.co.nz

Signature	Date
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Tax Refunds

Please provide the bank account that you would like any tax refunds credited into.

Bank Account Number | | |

RECORDS REQUIRED

Comments

<p>Bank Statements, Cheque butts, Cash books, etc</p> <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 Cheque & Deposit butts showing the nature of each payment/deposit Receipt books. Make sure any items not for business sales are clearly marked Suppliers' invoices filed in cheque number order, include Dairy Company, Kiwifruit or Horticulture Agents, Farmlands, Stock and Station Agents <p>Where you supply a written Cashbook, please provide & 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 Cheque & Deposit butts showing the nature of each payment/deposit Statements from Dairy Company, Kiwifruit or Horticulture Agents, Farmlands, Stock and Station Agents <p>Where you supply a computerised Cashbook, please provide:</p> <ul style="list-style-type: none"> Backup disk as at the end of financial year or email files to us 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 	<input type="radio"/>							
<p>Loan Statements</p> <p>Supply a copy of loan transaction statements for the financial year up to your balance date.</p>	<input type="radio"/>							
<p>Employers – Wages paid to Employees</p> <p>Please send a month-by-month summary of gross wages and PAYE deductions as returned to the IRD.</p> <p>OR Send a copy of your Employer Monthly Deduction Schedule (IR 348).</p> <p>Supply details of any allowance made for employees boarding / renting a house on the property.</p>	<input type="radio"/> <input type="radio"/>							
<p>Fringe Benefit Tax (FBT) Returns</p> <p>Supply copies of Fringe Benefit Tax (FBT) returns and work papers.</p>	<input type="radio"/>							
<p>Goods & Services Tax (GST) Returns</p> <p>Please supply copies of Goods & Services Tax (GST) returns and work papers.</p>	<input type="radio"/>							
<p>Interest and Dividend Certificates</p> <p>Supply copies of certificates.</p>	<input type="radio"/>							
<p>Accounts Receivable (Debtors) – see attached Schedule 1</p> <p>All accounts or amounts owing to you at balance date should be scheduled.</p> <p>Exclude any bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.</p> <p>Include any dairy statements, which are receivables in the month following balance date.</p>	<input type="radio"/>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: right;">Total at Balance Date</td> </tr> <tr> <td colspan="2" style="text-align: right;">\$</td> </tr> <tr> <td style="text-align: right;">GST Included</td> <td style="text-align: right;">Excluded</td> </tr> </table>	Total at Balance Date		\$		GST Included	Excluded
Total at Balance Date								
\$								
GST Included	Excluded							
<p>Accounts Payable (Creditors) – see attached Schedule 2</p> <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, mark on cheque butts or highlight in cash book those items in the month following your balance date, which should be included.</p> <p>Holiday pay or bonuses paid within 63 days of your balance date may be included.</p>	<input type="radio"/>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: right;">Total at Balance Date</td> </tr> <tr> <td colspan="2" style="text-align: right;">\$</td> </tr> <tr> <td style="text-align: right;">GST Included</td> <td style="text-align: right;">Excluded</td> </tr> </table>	Total at Balance Date		\$		GST Included	Excluded
Total at Balance Date								
\$								
GST Included	Excluded							

RECORDS REQUIRED

Comments

<p>Cash Income Not Banked During Year Proceeds received but not paid into your bank account or stock firm.</p> <p style="text-align: right;">\$</p> <hr/> <p style="text-align: right;">\$</p> <hr/> <p style="text-align: right;">\$</p> <hr/> <p style="text-align: right;">\$</p> <hr/>	<p style="text-align: center;"><input type="radio"/></p> <p style="text-align: right;">Total</p> <p style="text-align: right;">\$</p> <hr/>
<p>Expenses paid in Cash or from Personal Funds Please provide a list if applicable. How many meals have you provided to contractors? (Morning / Afternoon Tea = 1/2)</p>	<p style="text-align: center;"><input type="radio"/></p> <p style="text-align: right;">Quantity of Meals</p> <hr/>
<p>Capital Expenditure 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>Please let us know if you would like copy of last year's Asset and Depreciation Schedule to review. We suggest you review the schedule and indicate any assets that no longer exist.</p>	<p style="text-align: center;"><input type="radio"/></p> <p style="text-align: center;"><input type="radio"/></p> <p style="text-align: center;"><input type="radio"/></p> <p style="text-align: center;"><input type="radio"/></p> <p style="text-align: center;"><input type="radio"/></p> <p style="text-align: center;"><input type="radio"/></p> <p style="text-align: center;"><input type="radio"/></p>
<p>Development Expenditure 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 regrassing if you are undertaking a major conversion project. Please provide full details if you have undertaken any work of this type.</p>	<p style="text-align: center;"><input type="radio"/></p>
<p>Legal and Loan Documents 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>	<p style="text-align: center;"><input type="radio"/></p>
<p>Business Expenses 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 	<p style="text-align: center;"><input type="radio"/></p> <p style="text-align: center;"><input type="radio"/></p> <p style="text-align: center;"><input type="radio"/></p> <p style="text-align: center;"><input type="radio"/></p>
<p>Livestock on Hand – see attached Schedule 3 Livestock Sheet Please complete and attach.</p>	<p style="text-align: center;"><input type="radio"/></p>

RECORDS REQUIRED

Comments

Consumables on Hand

If the value of total unused consumables on hand at balance date exceeds \$58,000, please provide details of the value of consumables on hand at balance date. Do not provide the individual values. Examples include fencing materials, ear tags, dips, drenches, animal health products, petrol, diesel, oil, twine, alkathene pipe etc. Please note, that this does not include home grown produce. Please estimate the cost (Excluding GST) of consumables on hand

Petrol, Diesel & Oil _____	
Fencing Materials _____	
Water Piping & other items held for water system repairs _____	\$
Dairy Shed Supplies (Cleaning Products, Teat Spray etc) _____	\$
Shearing Shed Supplies _____	\$
Other farm stores _____	\$
Fertiliser _____	\$
Purchased Stock Feed (at cost): _____	\$
	\$
	\$
	\$
Hay _____	\$
Silage _____	\$
Maize Silage _____	\$
Grain _____	\$
Palm Kernel _____	\$
Other _____	\$
Total Cost _____	\$

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, purchased stock feed, silage and only includes purchased feed costs.

Animal Health Products (e.g. Drench, Dip, Mastitis treatment products)

Private Use

\$ _____
 GST Included Excluded

Value of goods taken for private use at their cost price (excluding livestock).

Private Use of Livestock

Number of livestock or livestock goods taken for private use.

Sheep _____

Cattle _____

Pigs _____

Milk _____

Other _____

Quantity

RECORDS REQUIRED

Comments

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.

Wool _____	_____ kg
_ Timber _____	_____
_____	_____ Tonnes dry matter
Silage _____	_____ Tonnes dry matter
Grain _____	_____ Tonnes
Honey _____	_____ kg
Firewood _____	_____
Other Produce, Harvested Crops & Fruit _____	_____
_____	_____
_____	_____

Total Value

Estimated Value (Excl GST)

\$	_____
\$	_____
\$	_____
\$	_____
\$	_____
\$	_____
\$	_____
\$	_____
\$	_____
\$	_____
\$	_____
\$	_____

Motor Vehicles

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

Vehicle 1 Description _____	Vehicle 2 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

Does this entity have a property (such as a holiday home or bach) that is used privately and also to derive income?

Yes No

If yes, your Miller Gale Winter accountant will advise you as to what information is required in regards to this holiday home.

Mixed Use Boat or Plane

Does this entity have a boat or plane (with a market value of \$50,000 or greater) that is used privately and also to derive income? If yes, your Miller Gale Winter accountant will advise you as to what information is required in regards to this boat or plane.

Yes No

Thank you for completing this questionnaire
 Schedule 1, 2 & 3 are on following pages

SCHEDULE 2 - ACCOUNTS PAYABLE (CREDITORS) *Amounts owing by you at balance date*

Client Name	Date
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Name of Creditor	Description of Sale	Code	Total Incl GST
TOTALS			

SCHEDULE 3 - LIVESTOCK NUMBERS RECONCILIATION

Client Name	Date
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CATTLE	Deductions	Comments
Opening Stock Numbers <input style="width:90%;" type="text"/>	Total Cattle sold <input style="width:90%;" type="text"/>	
Purchased During Year <input style="width:90%;" type="text"/>	Closing Stock Numbers <input style="width:90%;" type="text"/>	
Calves Bred <input style="width:90%;" type="text"/>	Cattle Killed <input style="width:90%;" type="text"/>	
SUB TOTAL A <input style="width:90%;" type="text"/>	Known Deaths <input style="width:90%;" type="text"/>	
	SUB TOTAL B <input style="width:90%;" type="text"/>	
UNACCOUNTED FOR & MISSING (A minus B)		<input style="width:100%;" type="text"/>

SHEEP	Deductions	Comments
Opening Stock Numbers <input style="width:90%;" type="text"/>	Total Sheep sold <input style="width:90%;" type="text"/>	
Purchased During Year <input style="width:90%;" type="text"/>	Closing Stock Numbers <input style="width:90%;" type="text"/>	
Lambs Bred/Docked <input style="width:90%;" type="text"/>	Sheep Killed <input style="width:90%;" type="text"/>	
SUB TOTAL A <input style="width:90%;" type="text"/>	Known Deaths <input style="width:90%;" type="text"/>	
	SUB TOTAL B <input style="width:90%;" type="text"/>	
UNACCOUNTED FOR & MISSING (A minus B)		<input style="width:100%;" type="text"/>

DEER	Deductions	Comments
Opening Stock Numbers <input style="width:90%;" type="text"/>	Total Deer sold <input style="width:90%;" type="text"/>	
Purchased During Year <input style="width:90%;" type="text"/>	Closing Stock Numbers <input style="width:90%;" type="text"/>	
Fawns Bred <input style="width:90%;" type="text"/>	Deer Killed <input style="width:90%;" type="text"/>	
SUB TOTAL A <input style="width:90%;" type="text"/>	Known Deaths <input style="width:90%;" type="text"/>	
	SUB TOTAL B <input style="width:90%;" type="text"/>	
UNACCOUNTED FOR & MISSING (A minus B)		<input style="width:100%;" type="text"/>

SCHEDULE 3 - LIVESTOCK CATTLE TALLIES

Client Name	Date
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Include all 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 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

Client Name	Date
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Include all 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 Sheep 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	
Sheep bred during the year (Lambs docked last spring)	
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

Client Name	Date
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Include all 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 Deer 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	
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	