

### McIntyre Dick 2021 Farming Checklist

ntity / Business Name:				
ndividual Names:				
ngagement We instruct McIntyre Dick & Partners to prepare my/our financial reports and taxation returns for the D21 financial year. I/We undertake to supply all information necessary to carry out such services (as per engagement) and will be responsible for the accuracy and completeness of such information nless otherwise instructed any financial statements will be special purpose financial statements to mee the requirements of the Income Tax Act 2007 and the Tax Administration (Financial Statements) Order D14.				
our services are not intended to, and accordingly will not result in the expression by you of an opinion on the financial statements or tax returns summaries in so far as third parties are concerned, or the fulfilling of the ny statutory audit requirements.				
uthority to Obtain Information ou are hereby authorised to communicate with the appropriate bankers, solicitors, finance companies land Revenue, ACC and other persons or organisations to obtain such further information as you may equire in order to carry out the above engagement.				
his authority continues until such time as it is revoked by me in writing.				
ignatures Date				
o you give authority to send your accounts to your banker/ ank if they request it?  No				
mail address for banker:				
ax Refunds Direct Credited				
land Revenue now direct credit refunds to your bank. Please advise the bank account you wish refunds any) to go into.				
ccount Name Bank Account Number				
lease Note: ey Issues you wish to discuss when we meet lajor Transactions we need to know about ontact Details that have changed so we can update our records				

### McIntyre Dick 2021 Information Checklist



	ermation Required Summary  below information is required in respect of your farming business	Tick			
1.	Financial records for year - complete schedule 1				
2.	Farm statistical information - complete schedule 2				
3.	Details of <b>feed/wool on hand</b> at balance date - complete <b>schedule 3</b>				
4.	Details of goods taken for own use and employee use - complete schedule 4				
5.	Details of rations provided - complete schedule 5				
6.	Out of Pocket Expenses - complete schedule 6				
7.	Livestock on hand at balance date - complete schedule 7				
8.	Accounts payable at balance date - complete schedule 8				
9.	Accounts receivable at balance date - complete schedule 9				
10.	Details of <b>fixed asset</b> purchases and sales - complete <b>schedules 10</b>				
11.	All mortgage & bank loan statements for the year				
12.	All hire purchase contracts - new and existing				
13.	All Fonterra statements (including share/dividend statements)				
14.	All invoices for <b>livestock sales and purchases</b> including <b>Rural Livestock</b> or <b>Flexi Stock</b> accounts				
15.	Do you have <b>consumables on hand</b> of more than \$58,000? If so, please provide details. Includes feed purchased, fuel, fertiliser etc				
16.	<b>Rebate, dividend &amp; share notices</b> for Alliance, Ballance, Farmlands, LIC, NZ Wool Services, Ravensdown, Silver Fern Farms, Wool Equities				
17.	Copies of GST Returns and FBT Returns filed and your workings				
18.	All farm insurance invoices, finance arrangements and detail of any insurance claims				
19.	Wages Paid - complete schedule 11				
20.	Interest received & RWT certificates issued by banks and financial institutions				
21.	<b>Investment</b> statements showing values at balance date and details of any purchases / deposits or sales / withdrawals				
22.	Dividends received - attach dividend advices.				
23.	All legal invoices, statements, sale & purchase agreements or other documentation				
24.	Invoices for any <b>unusual transactions</b> requiring further detail, large <b>repairs and maintenance</b> amounts				
25.	Details of any gifting made or changes to family loan balances				
26.	Wage Subsidy - if received please provide details				



Per	sonal Tax Information	Tick			
For	each individual tax return also required please provide the following information				
1.	<b>Salary, wages</b> , NZ Superannuation, withholding income - We will receive direct from Inland Revenue				
2.	Other income received with no tax deducted				
3.	Interest received & RWT certificates issued by banks and financial institutions				
4.	Dividends received - attach dividend advices				
5.	Rental property income - please print and complete schedule from our website				
6.	Share / bond purchases or sales - attach documentation				
7.	PIE / Kiwisaver income - attach PIE tax statements				
8.	Overseas income or overseas investment income				
9.	All donation receipts				
10.	Income or losses from an <b>estate</b> , <b>trust</b> , <b>partnership or Look-through company</b> that we do not prepare accounts for				
11.	<b>Deductible expenses -</b> attached details of expenses incurred in earning income e.g. loss of income insurance, interest on loans used to acquire investments				
12.	Student loan tick if you have a student loan				
13.	Working for families - please print and complete schedule from our website				
14.	Do you want us to prepare your <b>children's tax returns?</b> If so, provide the above information for them				

### 1. FINANCIAL INFORMATION

Cash Manager Rural	Tick
Ensure final GST for the year has been completed	
Ensure bank reconciliation is complete to balance date	
If an online user, ensure cashmanager@mdp.co.nz is a user for the file	
If not an online user, please provide a backup of your Cash Manager file by email or USB	
All bank statements for bank accounts not processed in software	
Bank statement showing balance at balance date for accounts processed in software	

Xero	Tick
We will have access to your Xero file so you do not need to provide any reports	
All bank statements for bank accounts not processed in Xero	
Bank statement showing balance at balance date for accounts processed in Xero	

Banklink	Tick
If a Banklink books user - please send in the live version of your Banklink file	
All bank statements for bank accounts not processed in Banklink	
Bank statement showing balance at balance date for accounts processed in Banklink	

Manual or Electronic Cashbook	Tick
All bank statements for the year	
Ensure cashbook reconciles to year end bank balance	

Bank Statements Only	Tick
All bank statements for the year	
Narrate statements for any transactions not easily identified as to what the transaction is	



#### 2. FARM STATISTICAL INFORMATION

Dairy	
Peak cows milked	
Total milking platform	ha
Effective milking platform	ha
Run off area owned	ha
Run off area leased (from 3 <sup>rd</sup> party)	ha

Sheep / Beef	
Total effective hectares	
Number of ewe hoggets lambed	

### 3. UNSOLD WOOL / FEED STILL ON HAND AT BALANCE DATE

Provide detail of any wool and feed on hand at balance date that is for sale

Details	Quantity on Hand	Estimated/Actual Value (excluding GST)
Wool		
Crop		

### 4. GOODS TAKEN FOR OWN USE AND EMPLOYEE USE

Details / Livestock Type	Used by (owner / employee name)	Number	Market Value (Incl. GST)

Have these been adjusted for in your GST returns?  $\square$  Yes /  $\square$  No

#### 5. RATIONS

Detail your estimate of the cost of rations supplied to employees, stock agents, etc. during the year (Required only where cost is not covered by separate payment)

	Number	Rate @	Estimate Cost \$ (Incl. GST)
Morning Tea		\$5.00	
Lunch		\$10.00	
Afternoon Tea		\$5.00	
Dinner		\$15.00	

#### **6. OUT OF POCKET EXPENSES**

Please give details of any business expenses paid from private sources during the year (ie not paid out of your business bank account) - supply receipts where possible.

Payee	Expense	Amount (Incl. GST)



### 7. LIVESTOCK ON HAND

Sheep	No. on Hand	Deer	No. on Hand
Ewe Hoggets		Rising 1 Year Hinds	
Two Tooth Ewes		Rising 2 Year Hinds	
Mixed Aged Ewes		Mixed Aged Hinds	
5 & 6 Year Ewes		Rising 1 Year Stags	
Wether Hoggets		Rising 2 Year & Older Stags	
Wethers		Rising 3 Year & Older Stags	
Rams		Sire Stags	
Works Lambs			
Total		Total	

Reconciliation	
Opening Stock	
Hogget Lambs Tailed	
Other Lambs Tailed	
+ Total Lambs Tailed	
+ Purchases	
- Sales	
- Closing Stock	
= Deaths & Missing	

Reconciliation	
Opening Stock	
+ Fawns Marked	
+ Purchases	
+ Sales	
+ Closing Stock	
= Deaths & Missing	

Dairy Cattle	No. on Hand
Rising 1 Year Heifers	
Rising 2 Year Heifers	
Mixed Aged Cows	
Rising 1 Year Steers & Bulls	
Rising 2 Year Steers & Bulls	
Rising 3 Year and Older Steers & Bulls	
Breeding Bulls	
Total	

Beef Cattle	No. on Hand
Rising 1 Year Heit	fers
Rising 2 Year Heit	fers
Mixed Aged Cows	5
Rising 1 Year Stee	ers & Bulls
Rising 2 Year Stee	ers & Bulls
Rising 3 Year and Steers & Bulls	l Older
Breeding Bulls	
Total	

Reconciliation	
Opening Stock	
+ Calves Bred	
+ Purchases	
- Sales	
- Closing Stock	
= Deaths & Missing	

Reconciliation	
Opening Stock	
+ Calves Bred	
+ Purchases	
- Sales	
- Closing Stock	
= Deaths & Missing	

Do you have any livestock leased to you or by you? If so, please provide further details.



### 8. ACCOUNTS PAYABLE

List amounts you owe to others as at balance date or if you use a computerised system, provide a copy of the Accounts Payable/Creditors Aged Trial Balance

Details (Name / Supplier)	Code	Qty	GST Incl. Amount
PAYE			
FBT			
Telephone			
Power			
	Total		

### 9. ACCOUNTS RECEIVABLE

List amounts owed to you by others as at balance date or if you use a computerised system, provide a copy of the Accounts Receivable/Debtors Aged Trial Balance

Details (Name / Supplier)	Code	Qty	GST Incl. Amount
Fonterra			
Fixed milk price - advise details			
	Total		



### 10. ASSETS PURCHASED & SOLD

ASSETS PURCHASED (with a GST excl cost of more than \$1,000) Copy of invoices required

Supplier & Asset	Date	Amount

### ASSETS SOLD / WRITTEN OFF Copy of invoices required

Purchaser & Asset	W/Off (Tick)	Date	Amount



### 11. WAGES PAID

Please advise what payroll software is used and provide yearly summary report from this.

Accrued Employee Entitlements			
Are accruals for employee entitlements (including bonuses, commissions, holiday pay, long service leave, etc) calculated to year end and included in the financial information provided?	□ YES / □ NO		
Such monetary remuneration is only deductible when it is incurred by year end and has been paid out to employees either in the year or within 63 days of year end.			
Of calculated accruals, how much was paid within 63 days of year end?	\$		