

Rural Business Accountants Limited
Client Information Questionnaire 2026
- Farming

Please ensure this questionnaire is completed and included with your records

Client Name: _____ Balance Date: _____

Email: _____ Phone: _____

Bank Account for Tax Refunds

Account Name: _____ Account Number: _____

I/We hereby instruct you to prepare my/our Financial Reports and Taxation Returns. 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 I am/we are responsible for the payment of all taxes. 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 the fulfilling of any statutory audit requirements. You are hereby authorised to communicate with the appropriate bankers, solicitors, finance companies, Inland Revenue Department, Farming Co-Operatives and other persons or organisations to obtain such further information as you may require in order to carry out the above assignments.

I/We also accept that Rural Business Accountants Ltd has 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 first 20th of the month following invoice date. The charging of such interest will be at the discretion of Rural Business Accountants Ltd. I/We accept that any collection costs incurred by Rural Business Accountants Ltd will be fully recoverable from me/us.

Signature: _____ **Date:** _____

Would you like us to supply a copy of your Financial Statements to your bank? Yes ☐ No ☐

Contact Person at Bank _____

Email: _____

How do you wish to receive your end of year financial statements?

Paper/Post ☐ Electronic ☐ Both ☐

Are there other Support services you would like to discuss more?

To make our time together as meaningful and as valuable as possible for you, let us know if you would like to discuss any of the following services available:

☐	Goal Progression Support	☐	Business or Personal Finance Health Check
☐	Business Planning	☐	Changing Accounting Systems
☐	Cashflow & Profitability Improvement	☐	Payroll Processing
☐	Quarterly Management Reporting	☐	GST Processing
☐	Succession Planning	☐	Personal Finances
☐	Governance Support	☐	_____

Alternatively, what's keeping you awake at night that you would like to chat about:

.....

**The below checklist is a summary of the key information we require.
Providing this information will reduce the number of queries and turnaround time for finalisation:**

- ☐ Bank Statements and Loan Statements (*even if you use Xero or Farm Focus we require a verification of the year end account balance*)
- ☐ List of Accounts Receivable & Accounts Payable invoices owing at Balance Date
- ☐ Stock on Hand
- ☐ Copy of GST returns & workings (if not completed by our office or inside Farm Focus or Xero)
- ☐ Hire Purchase Agreements including annual statements confirming the balance owing at Balance Date
- ☐ Lease Agreement Documents/Details
- ☐ Invoices for all Fixed Assets/Capital Purchases (*if you have purchased assets off FB or Trademe, please include screenshot evidence of the trade*)
- ☐ Wage reports – a month by month summary of Gross Wages and PAYE deductions, as returned to the IRD (NA if we do your wage filing)
- ☐ Interest and Dividend Certificates, *including Portfolio Investment Entities (PIES).*
- ☐ Legal Fees Invoices
- ☐ Insurance Invoices and Premium Breakdowns
- ☐ Work in Progress
- ☐ Fringe benefit tax returns and workings (if not completed by us)
- ☐ Invoices of major repairs & maintenance undertaken during the season
- ☐ Legal documents - any solicitor's statements, deeds and Sale & Purchase Agreements relating to any legal transactions during the year
- ☐ Rents received (see Schedule 3)

If you prepare your own computer based cashbook, please provide the following:

- ☐ Analysis by code/Ledger Printout/Accountants Report
- ☐ Trial Balance Printout

Please ensure these records are for the full financial year and one month past Balance Date

Additional Details:

1. Mortgages/Loans at Balance Date

Supply a copy of any loan transaction statements for the financial year, including up to the end of the year. Please supply loan agreements for any new loans.

Borrower	Lender	Start Date	Details of Security	Interest Rate	Year End Balance
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Please list all guarantors of these mortgages/loans:

2. Capital Expenditure

Have you committed to any capital expenditure as at balance date? Please provide details of this, including copies of quotes or any other documentation that may assist. Yes ☐ No ☐

Attach details of assets purchased, sold, scrapped or destroyed during the year, such as motor vehicles, plant & equipment and properties. Where applicable please provide the following details:

- ☐ Sale & Purchase agreements and solicitors statements for all property purchased or sold
- ☐ Hire Purchase or Loan Agreements
- ☐ Trade-in details
- ☐ Lease Agreements
- ☐ Lost, stolen or scrapped items
- ☐ Copy of Tax Invoice

Date	Purchased/Sold Scrapped/Destroyed	Asset	Amount (GST Excl)
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

3. Lease Details

Please provide a copy of your lease agreement, if you haven't done so previously.

Lessor	Commencement Date	Term	Rights of Renewal
_____	_____	_____	_____
_____	_____	_____	_____

4. Development Expenditure

Development expenditure includes clearing land, drainage, construction of roads, irrigation, supporting frames for crops, etc. Please provide full details if you have undertaken any work of this type.

Date	Details of Development	Amount (GST Excl)
_____	_____	\$ _____
_____	_____	\$ _____

5. Type 1 or Type 2 Farm Determination

Please provide a copy of the latest RV Valuation of all titles owned/leased or used in farming operations (including home block and run off) to assist us with determining if you are a Type 1 or Type 2 farmer. Please identify which title includes your home.

Type 1 Farm – Farming businesses where the value of the farmhouse is 20% or less of the total value of the farm.

Type 2 Farm – Farming business where the value of the farmhouse is more than 20% of the total value of the farm.

Can you also please provide the following:

Floor area of home office (m2) _____

Total floor area of house (m2) _____

6. Farm

Total productive (effective area farmed) hectares _____ ha

Total crop hectares _____ ha

7. Private Use

Value of:

Goods taken for private use at market value \$ _____ or % _____

Livestock taken for own use Class _____ Quantity _____

GST Included ☐ GST Excluded ☐

8. Cash Income and Cash Expenses

Please provide a list, if applicable:

-Proceeds received but not paid into your bank account or stock firm.

-Expenses paid in cash or from personal funds

9. Consumable Supplies on Hand

If the cost of consumable supplies on hand at balance date exceed \$58,000, the total value of all the consumable aids must be added back. Please list at cost excluding GST:

Fertiliser	_____	Supplementary Feed	_____
Fencing Materials	_____	Dips & Drenches	_____
Weed & Pest Control	_____	Annual Remedies	_____
Fuel	_____	Spares for Plant & Vehicles	_____
Other	_____		

10. Confirmation of Shareholding

Please provide supporting documents eg dividend statements, share certificates etc

	No. of Shares		No. of Shares
Ruralco/ATS	_____	Alliance Group Ltd	_____
Ravensdown Ltd	_____	NZ Wool Services Ltd	_____
Silver Fern Farms Ltd	_____	Wool Equities Ltd	_____
Farmlands Co-op Ltd	_____	Balance Agri-nutrients Ltd	_____
NZ Merino	_____	Livestock Improvements Corp	_____
Other, please specify	_____		

11. Motor Vehicles

The proportion of motor vehicle business use as established in your vehicle log book(s) is/are:

Vehicle Description _____

Business: _____ km Total: _____ km

Vehicle Description _____

Business: _____ km Total: _____ km

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.

Log book – Current three month period was to _____ (date).

12. Meals Provided

Number of dinners, morning and afternoon teas supplied to:

Company Travellers _____
Contractors _____
Shearers _____
Lamb Buyers _____
Stock Agents _____

13. Employers – Wages Paid to Employees

- ☐ Please send a month by month summary of Gross Wages and PAYE deductions, as returned to the IRD.
OR
☐ Send a copy of your Employer Monthly Schedules (IR345 and IR348 forms).
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14. Contingent Liabilities

Have you given a personal guarantee for any debt? (This would include the discounting of Hire Purchase Agreements to a finance company). If Yes, please provide details below. Yes No

Date	Details	Amount
_____	_____	\$ _____
_____	_____	\$ _____

15. Overseas income received or Overseas rental property

Please provide details of any of the following:

- A. Interest in foreign investment that has been acquired or disposed of (i.e. company shares, unit trust, or insurance policy).
 - B. Any UK Pension Schemes you have transferred to New Zealand or derived benefits from.
 - C. Overseas monies received greater than \$1000NZD
 - D. Overseas rental property owned
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16. Trade Reward Schemes, Loyalty Points & Supplier Benefits

Please record details of where you have received any of the following from suppliers, industry groups, or trade organisations during the financial year: Loyalty or reward points redeemed in goods or services (e.g. Farm Source Rewards, trade supplier rewards programmes); Gift cards or gift vouchers; Promotional merchandise or free goods with service or other incentives provided alongside trade.

Supplier/Org:	'Gift' Received	\$ value equivalent	Was this 'gift' on-gifted to staff or a shareholder employee?

Schedule 1 – Accounts Receivable (Debtors)

Work completed and invoiced before balance date but proceeds not received until after balance date.

Detail	Code	Total Incl. GST	GST	Net Amount
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Insurance for loss of profits	_____	_____	_____	_____
Totals		_____	_____	_____

Schedule 2 – Accounts Payable (Creditors)

Expenses incurred before balance date but paid after balance date.

- Provide copy of bank statement for following month after balance date with accounts payable highlighted or;
- Print off list from Accounting Software or;
- Detail in schedule below

Owing for Livestock

Date	Ref	Details	Quantity	Code	Total Incl GST	GST	Net Amount
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

Owing for Other Services

Date	Ref	Details	Quantity	Code	Total Incl GST	GST	Net Amount
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

Schedule 3 – Rental Properties

Rental Property

Please provide us with your Rental Property bank statements, showing full details of all transactions relating to the property.

Income

- ☐ Copy of Annual/Monthly statements from your Real Estate Renting Agency; OR
- ☐ Schedule of rents received – showing details of each property separately
- ☐ Detail of any bond monies received (name of tenant), and signify as to whether you retained the bond or passed it to Tenancy Services (and date).
- ☐ Compensation for loss of rents. Provide details of any insurance receipts and expected payments and the period to which they related.
- ☐ A note of the number of days your properties were let during the year.
-

Repairs & Maintenance

Please provide invoices for any costs greater than \$1,000.

Supplier	Details of what work was carried out	Amount
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

Other Expenditure

Please advise costs for the following expenses paid.

Rates	Total \$ _____	Date Paid _____
Insurance - House	Total \$ _____	Date Paid _____
- Contents	Total \$ _____	Date Paid _____
Bonds Repaid (Tenant Name)	Total \$ _____	Date Paid _____

Travel Costs

Details of actual travel costs/mileage (if applicable) for inspections, etc.

_____ Kms \$ _____ Actual costs (receipts required)

☐ **Rating Valuation**

Please provide a copy of your latest Rating Valuation(s).

Mixed Use Assets

- ☐ Do you have any mixed use assets - used for both business and privately. (e.g. Bach, Boat, Helicopter)

Number of days rented to third parties at full market rental _____

Number of days used privately or rented to associates _____

SCHEDULE 4 STOCK ON HAND AS AT BALANCE DATE

Cattle on Hand as at balance date

Numbers

	FRIESIAN & CROSS BREEDS	JERSEY & OTHER DAIRY CATTLE	BEEF CATTLE
Rising 1 yr Heifers			
Rising 2 yr Heifers			
Mixed Age Cows			
Carryovers			
Breeding Bulls			
Rising 1 yr Steers & Bulls			
Rising 2 yr Steers & Bulls			
Rising 3 yr Steers & Bulls			
Natural Increase			

Sheep on Hand as at balance date

Numbers

EWE HOGGETS	
Ram & Wether Hoggets	
Two Tooth Ewes	
Mixed Age Ewes (3&4yr)	
Rising 5yr & Older	
Mixed Age Wethers	
Breeding Rams	
Natural Increase	

Wool on Hand as at balance date

<u>Descriptions</u>	<u>Quantity</u>	<u>Value kg</u>	<u>Gross</u>	<u>Less Advance Payments</u>	<u>Balance Outstanding</u>

Deer on Hand as at balance date**Numbers**

	RED DEER	WAPITI, ELK & RELATED	OTHER BREEDS
Rising 1 yr Hinds			
Rising 2 yr Hinds			
Mixed Age Hinds			
Rising 1 Year Stags			
Rising 2yr & Older Stags			
Breeding Stags			
Natural Increase			

Pigs on Hand as at balance date**Numbers**

BREEDING SOWS LESS THAN 1 YEAR OF AGE	
Breeding Sows over 1 year of age	
Breeding Boars	
Weaners less than 10weeks of age (excluding sucklings)	
Growing pigs 10 to 17 weeks of age	
Growing pigs over 17 weeks of age	

Produce on Hand as at balance date

<u>Descriptions</u>	<u>Quantity</u>	<u>Value kg</u>	<u>Gross</u>	<u>Less Advance Payments</u>	<u>Balance Outstanding</u>