

## Farming Questionnaire – 2021

Ensure this questionnaire is completed and included with your records.

<b>Name</b>	
<b>Phone Number</b>	
<b>Email Address</b>	

To: DRK Chartered Accountants Ltd

### Terms of Engagement

I/We hereby instruct you DRK Chartered Accountants Ltd and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the 2021 Financial 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.

All other terms and conditions of this engagement are the same as those referred to in the original Engagement Letter I/we signed when I/we became a client.

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 20<sup>th</sup> 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.

Authority is given to obtain information from Inland Revenue, other government agencies and financial institutions about all tax types (except child support), bank and loan accounts in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels including electronic ones.

I/We give authority for any refund credits to be transferred to DRK Chartered Accountants Ltd's trust account prior to refund to me/us.

I/We authorise your organisation to act as 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 MyACC for Business. 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.

\_\_\_\_\_  
Clients Signature

\_\_\_\_\_  
Date

Records Required	✓	Comment
<b>Bank Statements, Cheque butts, Cashbooks, etc</b>		
<p>Where an <b>online accounting system</b> is used (e.g. Banklink / Xero / MYOB), please provide:</p> <ul style="list-style-type: none"> <li>▪ Final bank statement for the year for all bank accounts</li> </ul>	<input type="checkbox"/>	
<p>Where a complete <b>computerised accounting system</b> is used (e.g. MYOB), please provide:</p> <ul style="list-style-type: none"> <li>▪ A backup of software as at end of financial year (email or USB) along with version, user-name and password details</li> <li>▪ Copy of bank reconciliation as at balance date for all bank accounts</li> <li>▪ Final bank statement for the year for all bank accounts</li> </ul>	<input type="checkbox"/>	
<p>Where a <b>Cashbook (computerised / manual) or no system</b> is used, please provide:</p> <ul style="list-style-type: none"> <li>▪ Cashbook (if one is kept)</li> <li>▪ Copy of bank reconciliation as at balance date for all bank accounts</li> <li>▪ Cheque &amp; Deposit butts (if used)</li> <li>▪ Bank statements for the full year for all bank accounts</li> </ul> <p><b>Note:</b> If no cashbook has been kept, please ensure the following: That bank statements include the exact nature of all deposits and withdrawals including all cheques, automatic payments, direct debits and eftpos transactions.</p>	<input type="checkbox"/>	
<b>Loan Statements</b>		
Supply a copy of any loan transaction statements for the financial year up to your balance date.	<input type="checkbox"/>	
<b>Employer – Wages paid to Employees</b>		
<p>Please send a month-by-month summary of gross wages and PAYE deductions as returned to the IRD.</p> <p><b>OR</b>  Send a copy of your Employer Monthly Deduction Schedules (IR 348).  Supply details of any allowance made for employees boarding / renting a house on the property.</p>	<input type="checkbox"/>  <input type="checkbox"/> <input type="checkbox"/>	
<b>Fringe Benefit Tax (FBT) Returns</b>		
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.	<input type="checkbox"/>	
<b>Goods &amp; Services Tax (GST) Returns</b>		
Please supply your copies of Goods & Services Tax (GST) returns and work papers.	<input type="checkbox"/>	
<b>Interest and Dividend Certificates</b>		
Supply copies of certificates.	<input type="checkbox"/>	
<b>Accounts Receivable (Debtors)</b>		
<p>All accounts or amounts owing to you at balance date should be scheduled.</p> <p><b>Exclude</b> bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.</p> <p><b>Note:</b> Include any dairy statements, which are receivables in the month following balance date.</p>	<input type="checkbox"/>	<p>Total at Balance Date: \$ _____</p> <p>GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>
<b>Accounts Payable (Creditors)</b>		
<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. Holiday pay or bonuses paid within 63 days of your balance date may be included.</p>	<input type="checkbox"/>	<p>Total at Balance Date: \$ _____</p> <p>GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>
<b>Cash Income Not Banked During Year</b>		
Proceeds received but not paid into your bank account or stock firm.	<input type="checkbox"/>	<p>_____ \$ _____</p> <p>_____ \$ _____</p>

Records Required	✓	Comment
<b>Capital Expenditure</b>		
<p>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"> <li>▪ Hire purchase or loan agreements</li> <li>▪ Lease agreements</li> <li>▪ All legal statements and agreements</li> <li>▪ Trade-in details</li> <li>▪ Lost, stolen or scrapped items</li> <li>▪ Copy of Tax Invoices</li> </ul> <p>A copy of last year's Asset and Depreciation Schedule is attached for your information. We suggest you review the schedule and indicate any assets that no longer exist.</p>	<input type="checkbox"/>  <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>Development Expenditure</b>		
<p>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.</p> <p>Please provide full details if you have undertaken any work of this type.</p>	<input type="checkbox"/>	
<b>Legal and Loan Documents</b>		
<p>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>	<input type="checkbox"/>	
<b>Business Expenses</b>		
<p>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"> <li>▪ Insurance premiums</li> <li>▪ Legal fees</li> <li>▪ ACC payments and arrangements</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>Farm House Expense Apportionment (including any attached garage / storage space)</b>		
<p>Please provide the following details:</p> <p>Area of house (msq / sqft)</p> <p>Area dedicated for business purpose (msq / sqft)</p> <p>Area of house with mixed use – used for both business and private purpose (msq / sqft)</p> <p>Time of mixed use area used for business purpose %</p> <p>Estimated value of farm</p> <p>Estimated value of house &amp; curtilage area</p>	<input type="checkbox"/>	<p>_____</p> <p>_____</p> <p>_____ %</p> <p>_____</p> <p>_____</p>
<b>Livestock on Hand</b>		
<p>A schedule has been enclosed. Please complete and attach.</p>	<input type="checkbox"/>	

Records Required	✓	Comment																																							
<b>Consumables on Hand</b>																																									
<p>If the value of total unused consumables on hand at balance date exceeds \$58,000, please provide 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, petrol, diesel, oil, twine, alkathene pipe etc. Please note, that this does not include home grown hay/silage and only includes purchased feed costs.</p> <p>Please estimate the cost (Excluding GST) of consumables on hand</p> <p>Petrol, Diesel &amp; Oil</p> <p>Fencing Materials</p> <p>Water Piping &amp; other items held for water system repairs</p> <p>Dairy Shed Supplies (Cleaning Products, Teat Spray etc)</p> <p>Shearing Shed Supplies</p> <p>Animal Health Products (e.g. drench, dip, mastitis treatment products)</p> <p>Other farm stores</p> <p>Fertiliser</p> <p>Purchased Stock Feed (at cost):</p> <p style="padding-left: 20px;">Hay</p> <p style="padding-left: 20px;">Silage</p> <p style="padding-left: 20px;">Maize Silage</p> <p style="padding-left: 20px;">Grain</p> <p style="padding-left: 20px;">Palm Kernel</p> <p style="padding-left: 20px;">Other</p> <p><b>Total Cost</b></p>	<input type="checkbox"/>	<div style="text-align: center;">\$</div> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>																																							
<b>Unsold Produce</b>																																									
<p>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.</p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">Category</th> <th style="text-align: left;">Quantity</th> <th></th> </tr> </thead> <tbody> <tr> <td>Wool</td> <td>_____</td> <td>kg</td> </tr> <tr> <td>Timber</td> <td>_____</td> <td></td> </tr> <tr> <td>Hay</td> <td>_____</td> <td>Tonnes dry matter</td> </tr> <tr> <td>Silage</td> <td>_____</td> <td>Tonnes dry matter</td> </tr> <tr> <td>Grain</td> <td>_____</td> <td>Tonnes</td> </tr> <tr> <td>Honey</td> <td>_____</td> <td>kg</td> </tr> <tr> <td>Firewood</td> <td>_____</td> <td></td> </tr> <tr> <td>Other Produce, Harvested Crops &amp; Fruit</td> <td></td> <td></td> </tr> <tr> <td>_____</td> <td>_____</td> <td></td> </tr> <tr> <td>_____</td> <td>_____</td> <td></td> </tr> <tr> <td>_____</td> <td>_____</td> <td></td> </tr> <tr> <td><b>Total Value</b></td> <td></td> <td></td> </tr> </tbody> </table>	Category	Quantity		Wool	_____	kg	Timber	_____		Hay	_____	Tonnes dry matter	Silage	_____	Tonnes dry matter	Grain	_____	Tonnes	Honey	_____	kg	Firewood	_____		Other Produce, Harvested Crops & Fruit			_____	_____		_____	_____		_____	_____		<b>Total Value</b>			<input type="checkbox"/>	<p><b>Estimated Value (Excl GST)</b></p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
Category	Quantity																																								
Wool	_____	kg																																							
Timber	_____																																								
Hay	_____	Tonnes dry matter																																							
Silage	_____	Tonnes dry matter																																							
Grain	_____	Tonnes																																							
Honey	_____	kg																																							
Firewood	_____																																								
Other Produce, Harvested Crops & Fruit																																									
_____	_____																																								
_____	_____																																								
_____	_____																																								
<b>Total Value</b>																																									

Records Required	✓	Comment										
<b>Private Use</b>												
Value of goods taken for private use at their cost price (excluding livestock). <b>Goods taken for own use</b> <b>Quantity</b> Sheep _____ Cattle _____ Pigs _____ Milk _____ Other _____	<input type="checkbox"/> <input type="checkbox"/>	\$ _____ <b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/>										
<b>Expenses paid in Cash or from Personal Funds</b>												
Please provide a list if applicable. How many meals have you provided to contractors? (morning / afternoon tea = 1/2)	<input type="checkbox"/> <input type="checkbox"/>	<b>Quantity</b> _____										
<b>Residential Land Withholding Tax</b>												
Have you sold residential property in New Zealand where Residential Land Withholding Tax has been deducted and paid to the IRD? If so, provide details e.g. IR1100 Residential land withholding tax return and other sale and purchase documents.	<input type="checkbox"/>											
<b>Residential Property Sales</b>												
Have you sold any residential property during the year (not otherwise detailed on the information provided)? If yes, when was the property purchased? If it was purchased with 5 years of the sale date, <ul style="list-style-type: none"> <li>• what was the original purchase price</li> <li>• and the sale price?</li> </ul>	<input type="checkbox"/>	\$ _____ _____ _____										
<b>Research and Development</b>												
If this entity is a company, have you spent significant amounts on research and development during the income year? If so, provide ledger accounts and details of expenditure	<input type="checkbox"/>											
<b>Motor Vehicles</b>												
The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:  <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;"><b>Vehicle Description</b> _____</td> <td style="width: 50%;"><b>Vehicle Description</b> _____</td> </tr> <tr> <td>Business _____ km</td> <td>Business _____ km</td> </tr> <tr> <td>Total _____ km</td> <td>Total _____ km</td> </tr> <tr> <td>Percentage Business _____ %</td> <td>Percentage Business _____ %</td> </tr> <tr> <td>Odometer Reading at balance date _____ km</td> <td>Odometer Reading at balance date _____ km</td> </tr> </table> <ul style="list-style-type: none"> <li>▪ 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.</li> <li>▪ If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for:            _____            _____</li> </ul>		<b>Vehicle Description</b> _____	<b>Vehicle Description</b> _____	Business _____ km	Business _____ km	Total _____ km	Total _____ km	Percentage Business _____ %	Percentage Business _____ %	Odometer Reading at balance date _____ km	Odometer Reading at balance date _____ km	<input type="checkbox"/>
<b>Vehicle Description</b> _____	<b>Vehicle Description</b> _____											
Business _____ km	Business _____ km											
Total _____ km	Total _____ km											
Percentage Business _____ %	Percentage Business _____ %											
Odometer Reading at balance date _____ km	Odometer Reading at balance date _____ km											

**Covid-19 Wage Subsidies, Resurgence Payments and Small Business Loan**

**Have you received the Covid-19 Wage subsidy and/or Resurgence Payments?**

**2020 Covid-19 Wage Subsidy - 27 March 2020 to 9 June 2020**

Date received:  \$

Full time employees @ \$585.80 x 12 Weeks

Part time employees @ \$350.00 x 12 Weeks

Shareholder-employees / Self-Employed- Full time @ \$585.80 x 12 Weeks

Shareholder-employees / Self-Employed- Part time @ \$350.00 x 12 Weeks

No.	\$

**2020 Covid-19 Wage Subsidy Extension - 10 June 2020 to 1 September 2020**

Date received:  \$

Full time employees @ \$585.80 x 8 Weeks

Part time employees @ \$350.00 x 8 Weeks

Shareholder-employees / Self-Employed- Full time @ \$585.80 x 8 Weeks

Shareholder-employees / Self-Employed- Part time @ \$350.00 x 8 Weeks

No.	\$

**2020 Covid-19 Resurgence Wage Subsidy - 21 August 2020 to 3 September 2020**

Date received:  \$

Full time employees @ \$585.80 x 2 Weeks

Part time employees @ \$350.00 x 2 Weeks

Shareholder-employees / Self-Employed- Full time @ \$585.80 x 2 Weeks

Shareholder-employees / Self-Employed- Part time @ \$350.00 x 2 Weeks

No.	\$

**2021 Wage Subsidy - 4 March 2021 to 21 March 2021**

Date received:  \$

Full time employees @ \$585.80 x 2 Weeks

Part time employees @ \$350.00 x 2 Weeks

Shareholder-employees / Self-Employed- Full time @ \$585.80 x 2 Weeks

Shareholder-employees / Self-Employed- Part time @ \$350.00 x 2 Weeks

No.	\$

**February 2021 Resurgence Support Payment**

Date received:  \$

**March 2021 Resurgence Support Payment**

Date received:  \$

**Have you received the Covid-19 Small Business Loan?**

Date received:  \$

**Were any other Covid-19 related payments received?**

Eg. Covid-19 short-term absence payment, Covid-19 Leave Support

Date received:  \$

Details

\_\_\_\_\_

**Notes / Comments:**

**Records Required**

**Mixed Use Holiday Home**

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

Yes  No

If yes, provide details of property: \_\_\_\_\_  
\_\_\_\_\_

Was the property empty for 62 days in the income year? Yes  No

If yes, please complete the following section so we can determine the amount of allowable deductions.

**Mixed Use Holiday Home – Information Required**

The number of days the property was empty during the income year \_\_\_\_\_

The number of days the asset was used by family or associated persons\* during the income year \_\_\_\_\_  
OR where income from any person received was less than 80% of market rate \_\_\_\_\_

\* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property

If there is more than one tenant who used the property through the year, please attach details.

Name of tenant: \_\_\_\_\_

Relationship to owner (if any): \_\_\_\_\_

Amount of rent they paid: \$ \_\_\_\_\_

Dates rented (From: To) \_\_\_\_\_

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

Cost of advertising for tenants \$ \_\_\_\_\_

Cost of repairing damages caused by tenants \$ \_\_\_\_\_

Number of days spent in the property while repairing damages caused by tenants \_\_\_\_\_

Mortgage interest \$ \_\_\_\_\_

Rates \$ \_\_\_\_\_

Insurance \$ \_\_\_\_\_

Repairs/maintenance for general wear and tear \$ \_\_\_\_\_

Other (please give details) : \_\_\_\_\_

**Other Details Required (if applicable)**

- Details of dividends, interest income, partnership income, portfolio investment income, overseas income or any other sundry income received during the period (attached documentation if available including RWT and dividend certificates)
- Donation receipts for all charitable donations made during the year
- Income replacement insurance policy – provide details of premiums and any claims
- For Trusts:
  - Any gifting to a Trust carried out this financial year?
  - Any change in Trustees?

**Working for Families Tax Credits and Parental Tax Credit (if applicable)**

Please supply full names and birth dates of all children. Please note the following:

- If you had a child born within the current financial year you may be eligible for the Parental Tax Credit. Please include their IRD Number below. If you do not have this you will need to obtain one for them in order to claim any entitlement for them
- Where a child has become financially independent during the current financial year, please advise the date they left school or home

**Child's Name**

**IRD No.**

**Date of Birth**

**Date left School**

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**Records Required**

**Comments**

**Working for Families Tax Credits and Parental Tax Credit (continued)**

If you have received Working for Families Tax Credits during the year, please supply the certificate issued to you by IRD, detailing the amounts.

Also provide details of any child support or maintenance payments made or received.

If we do not prepare your spouse or partner's taxation return, please provide us with details of their income.

Have there been any changes to your family circumstances, including a change in responsibility for your dependent child(ren), you have married, separated or otherwise changed your family circumstances? If so, please provide details.

Do you share custody of your child(ren) with anyone other than your partner? If so, please provide details.

Did you work on average less than 20 hours per week if single or did you and your spouse / partner combined work less than 30 hours per week? If so, please provide details.



## Additional income information - Working for Families Tax Credits

From the year starting 1 April 2011 the definition of family income for Working for Families Tax Credits has been extended. You are now required to supply details of income received from the following sources:

▪ **Attributable trustee income**

Attributable trustee income is all income for the year of a trust that hasn't been distributed as beneficiary income. Trustee income will be attributed only to settlors of a trust. The settlors are individuals who establish or contribute funds to the trust.

▪ **Attributable fringe benefits**

If you receive fringe benefits and you or your associates (e.g. the family trust) are shareholder-employees of the company you work for and you or your associates hold voting interests of 50% or more then you need to include the fringe benefits in your family income. The value of the fringe benefit is the tax-inclusive value of the benefit.

▪ **PIE income**

This includes an amount of income attributed by a portfolio investment entity (PIE) to the principal caregiver or their spouse or partner, except if the PIE is a superannuation fund or a retirement savings scheme (e.g. KiwiSaver).

▪ **Passive income of children**

This includes all passive income such as interest, rents or beneficiary income, received by a dependent child above a threshold of \$500 per year, per child.

▪ **Income of non-resident spouse**

If your spouse or partner, who is not a tax resident, is earning an income overseas, from 1 April 2011 you will need to include their worldwide income as part of your family income.

▪ **Tax exempt salary or wages**

This includes salary and wages that are exempt from income tax under specific international agreements in New Zealand. (e.g. employees of international organisations such as the United Nations or the Organisation for Economic Co-operation and Development (OECD)).

▪ **Pensions and annuities**

This includes tax-exempt overseas pensions and 50% of the amount of pension or annuity payments from life insurance policies or a superannuation fund, excluding NZ Super

# LIVESTOCK / BLOODSTOCK ON HAND



It is essential that a correct analysis of stock on hand be supplied so that we can reconcile and ensure your accounts comply with livestock legislation.

## LIVESTOCK RECONCILIATION

Please complete the following table to ensure your closing stock numbers are correct. Enter last years closing stock numbers from your financial statements as the opening stock figure for this year.

	CATTLE	SHEEP	DEER	PIGS	OTHER
Opening Stock Number					
ADD: Stock purchased during the year					
Natural increase					
LESS: Stock sold during the year					
Deaths					
Killed					
<b>Total Closing Stock Number</b>					

## LIVESTOCK ON HAND AT BALANCE DATE

Please complete the following table for the livestock you have on hand at balance date.

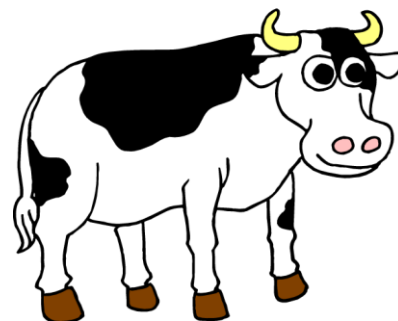
CATTLE	FRIESIAN	JERSEY	BEEF
Calves under 12 weeks old			
Rising 1 year heifers			
Rising 2 year heifers			
Mixed age cows			
Rising 1 year steers & bulls			
Rising 2 year steers & bulls			
3 year and older steers & bulls			
Breeding bulls			
<b>Total Cattle on Hand</b>			

### SHEEP

Ewe hoggets	
Two tooth ewes	
Mixed age ewes	
5 Year & older ewes	
Ram & wether hoggets	
Mixed age rams & wethers	
Breeding rams	
<b>Total Sheep on Hand</b>	

### DEER

Rising 1 year hinds	
Rising 2 year hinds	
Mixed age hinds	
Rising 1 year stags	
Rising 2 year stags	
3 Year and older stags	
Breeding stags	
<b>Total Deer on Hand</b>	



**PIGS**

Weaners less than 10 weeks	
Growing pigs 10-17 weeks	
Breeding sows under 1 year	
Breeding sows over 1 year	
Breeding boars	
Other	
<b>Total Pigs on Hand</b>	

**OTHER**

ENCLOSED

N/A

Please attach Fonterra statements for the financial year



Please attach RD1 or other similar account statements for the financial year



Please attach all livestock purchase and sale documents for the financial year



Were any farm development expenses incurred during the financial year? If so please attach details



**BLOODSTOCK**

Please complete the following table if you have bloodstock on hand at balance date or had bloodstock during the last financial year.

<b>STALLIONS</b>	<b>BORN</b>	<b>% OWNED SALES / DEATHS / ADDITIONS / OTHER</b>	

<b>MARES</b>	<b>BORN</b>	<b>% OWNED SALES / DEATHS / ADDITIONS / OTHER</b>	

<b>RACEHORSES</b>	<b>BORN</b>	<b>% OWNED SALES / DEATHS / ADDITIONS / OTHER</b>	

<b>OTHER PROGENY</b>	<b>BORN</b>	<b>% OWNED SALES / DEATHS / ADDITIONS / OTHER</b>	