



# BUSINESS or TRUST

## 2020 END OF FINANCIAL YEAR CHECKLIST

Name of Business, Company or Trust: \_\_\_\_\_

Financial Year Ending: 31<sup>st</sup> March 2020

IRD Number: \_\_\_\_\_

Is this entity GST Registered?

Yes  No (Tick one)

To accurately complete your annual accounts we do require a lot of information. To some business people this is a burden. To others it is an important management tool to monitor and improve their business and to plan their tax liabilities for the next twelve months.

We are here to help you as much as we possibly can. If you have any difficulties with any of the questions give me a call or send an email to [jamie@e3accountants.co.nz](mailto:jamie@e3accountants.co.nz).

Please note that the best way to minimise the amount of work we have to do, (and consequently the less you get charged) is to be as accurate as possible when answering the following questions and ensure that all the records we ask for are attached.

Do you use an online accounting system to which E3 has direct access?  Yes (continue reading)  No (proceed to next page)

The increase in cloud computing systems (such as Xero, Online Quickbooks, Live Accounts (MYOB) or Account Right Live (MYOB) has drastically reduced the amount of information you need to send us, but just having access to your cloud figures isn't enough; we are still professionally required to view certain documents.

Does your cloud system allow you to upload copies of documents?  Yes (continue reading)  No (proceed to next page)

Please upload the following documents and mark them as **uploaded** once complete, or **n/a** if you did not have anything fitting the description.

- |  |                                   |                              |
|--|-----------------------------------|------------------------------|
| • Bank statements/reports showing end of year balances | <input type="checkbox"/> uploaded | <input type="checkbox"/> n/a |
| • Loan Summary Statements                              | <input type="checkbox"/> uploaded | <input type="checkbox"/> n/a |
| • Purchase of asset documents                          | <input type="checkbox"/> uploaded | <input type="checkbox"/> n/a |
| • Sale of asset documents                              | <input type="checkbox"/> uploaded | <input type="checkbox"/> n/a |
| • Property Sale & purchase documents including         | <input type="checkbox"/> uploaded | <input type="checkbox"/> n/a |
| • Solicitors statements and legal fees                 | <input type="checkbox"/> uploaded | <input type="checkbox"/> n/a |
| • Purchase of tools over \$500 documents               | <input type="checkbox"/> uploaded | <input type="checkbox"/> n/a |
| • Repairs over \$500 documents                         | <input type="checkbox"/> uploaded | <input type="checkbox"/> n/a |
| • Insurance renewal policy documents                   | <input type="checkbox"/> uploaded | <input type="checkbox"/> n/a |

If you need help uploading documents to the cloud, please contact us to help.

On the following pages look for the cloud icon for sections you can **SKIP** or **CHECK**:







SKIP

## 2. Cashbook in Manual or Computerised Format (not cloud computing)

The cashbook is the basis of your GST calculations and may be in manual format **or** email attachments etc. your computer records.

What format is your cashbook in?

- Manual** → I have emailed a copy of the manual cashbook (tick)
- Computer** → How will you provide your information to us?
  - Cloud (Internet) Based Accounting Program? (See note)
  - An email of General Ledger and Trial Balance? (tick)
  - A back-up file (via disc or email)? (See Note below) (tick) 
    - File user name and password (if applicable)

→ Brand and exact version of the software used:

Brand: \_\_\_\_\_ Version: \_\_\_\_\_

**Note:**

Emailed zip files are acceptable but only provide **part** of the required information. Your work **cannot** be started until this **entire** checklist is completed, signed and returned to us.



SKIP

## 3. Bank and Credit Card Statements

Attach all **bank and credit card statements** for all of your accounts (cheque, savings etc.) and make sure you have the first and last bank statements for the financial period, including and overlapping the 31 March 2020.

Please also attach closing bank statements for **each bank loan** showing the interest paid and the principal owing.

- I have attached all relevant bank statements  Included  n/a
- I have attached all relevant credit card statements  Included  n/a
- I have clearly distinguished any personal expenditure  Yes  n/a
- I have attached a bank reconciliation as at 31 Mar 2020 (including all un-presented cheques and deposits)  Included  n/a

# Balance Sheet Items



## 4. Accounts Receivable / Debtors

SKIP

Please attach details of all amounts owing to the business **or** complete the attached schedule. The amounts owing are as at the last day of the financial year (31<sup>st</sup> March). **Ensure all bad debts have been written off before balance date and deleted from the list of debtors.**

→ I have provided a list of bad debts written off  Included  n/a  
(Note: ticking 'n/a' means you had no bad debts to write off)

Tick either:

→ I have emailed details of all amounts owing  Emailed

OR:

→ I have completed the attached schedule (at the end of this document)  Completed



## 5. Accounts Payable / Creditors

SKIP

These are the amounts owing by you to trade creditors as at the last day of the financial year (31<sup>st</sup> March). Please attach details or complete the attached schedule. State what each amount owing is for e.g. stationery, power, telephone, raw materials, stock, etc.

Tick either:

→ I have emailed details of Accounts Payable/Creditors  Emailed

OR:

→ I have completed the attached schedule (at the end of this document)  Included



## 6. Stock on Hand Value and Work in Progress

CHECK

Did you have any stock on hand and/or work in progress as at 31 March 2020?

- No** → Go to next numbered section heading
- Yes** → Have you included this figures/these figures in your cloud system already?
  - Yes** Already in the cloud (go to next numbered section heading)
  - No** (Answer the question below)

Stock must be valued at the lower of cost or market selling value (excluding GST). Detailed stock records should be kept substantiating this figure.

Is your stock livestock?  **No** (continue)  
 **Yes** Please complete the Livestock Reconciliation at the end of this document

Raw Materials	\$ _____ (ex GST)
Work in Progress	\$ _____ (ex GST) (incl. cost of production)
<small>(Work in Progress includes the cost of work completed but not yet invoiced as at 31 March 2020.)</small>	
Goods for Resale	\$ _____ (ex GST) (incl. transport and insurance costs)
Goods Taken for Own Use	\$ _____ (ex GST)



## 7. Assets Purchased and/or Sold During Financial Year

SKIP

Has your business purchased and/or sold any assets during the financial year?

- No** → Go to next numbered section heading
- Yes** → Please complete and/or supply the items listed below:
  - I have completed the attached Asset Schedule at the end of this document or emailed an electronic copy to E3  Completed
  - I have included copies of any hire purchase documents, loan agreements or leases etc.  Included  n/a
  - I have included invoices/copies of any Sale and Purchase Agreements  Included



## 8. Inland Revenue Department

CHECK

A. Did you receive any correspondence from Inland Revenue?

No → Go to B

Yes → Please enclose all IRD correspondence  included

B. Do you process your own GST and/or FBT returns?

No → Go to next numbered section heading

Yes → Please enclose the following:

Work papers showing how GST was calculated  
(Note: ticking 'n/a' means you had no GST during the year)

uploaded  included  n/a

Work papers showing how FBT was calculated  
(Note: ticking 'n/a' means you had no FBT during the year)

uploaded  included  n/a



## 9. Mortgages and other Loans

CHECK

Does your business have an existing mortgage or loan that has funded or partly funded your business?

No → Proceed to next numbered section heading

Yes → I have attached a statement or closing balance **as at 31/03/20**  uploaded  included

→ All statements regarding bank loans showing the interest  
paid and principal owing have been attached  uploaded  included

→ Has this entity raised a new mortgage or loan during the year?

No → Proceed to next numbered section heading

Yes → Please answer the following questions:

The name of the mortgagee or lender: \_\_\_\_\_

The term of the loan: \_\_\_\_\_

The full amount borrowed: \$ \_\_\_\_\_

Commencement date and repayment dates (or schedule of payments)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The nature of the security taken \_\_\_\_\_

The purpose of the loan \_\_\_\_\_

The rate of interest \_\_\_\_\_

If applicable, any Break Fees on repaid loans

\_\_\_\_\_  
\_\_\_\_\_



## 10. Retentions & Deposits in Advance

SKIP

Did you have any retentions and/or deposits paid in advance as at 31 March 2020?

- No** → Go to next numbered section heading
- Yes** → Answer the question below

Please supply a list of retention's not due for payment as at 31 March. Indicate if they are included in the Accounts Receivable list that you have supplied.

→ I have provided a list of retentions and terms and conditions relating to them

Included

## Profit and Loss Items



## 11. Wages

CHECK

Did you employ staff at any stage during the year?

- No** → Proceed to next numbered section heading
- Yes** → Please provide the following:

1. Payroll summary for the whole year (including non-taxable allowances paid to employees)  Cloud: SKIP  included
2. A list of holiday pay outstanding at 31<sup>st</sup> March 2020 (leave taken in April 2020 and May 2020 should also be noted)  uploaded  included



## 12. Non Business Income

CHECK

Was any non-business income banked into your business account? (e.g: capital investment)

- No** → Proceed to next numbered section heading
- Yes** → Please provide the details below or attach a schedule with all details:

Date: \_\_\_\_\_ \$ \_\_\_\_\_

Date: \_\_\_\_\_ \$ \_\_\_\_\_

OR: I have uploaded or included all relevant details  uploaded  included



## 13. Personal Funds Used for Business Expenses

CHECK

Did you spend personal funds on legitimate business expenses?

- No** → Proceed to next numbered section heading
- Yes** → Please **tick one** of the following options:

- I have already included these expenses in another question  already included

OR:

- I have provided a schedule including all relevant details  uploaded or included

OR:

- I can provide the details because there are only a few:  see below

Date: \_\_\_\_\_ \$ \_\_\_\_\_

Date: \_\_\_\_\_ \$ \_\_\_\_\_

Date: \_\_\_\_\_ \$ \_\_\_\_\_

Date: \_\_\_\_\_ \$ \_\_\_\_\_



## 14. Motor Vehicle Expenses

CHECK

Does your business use a vehicle?  
(Either your personal vehicle or a vehicle owned/leased by the business.)

- No** → Proceed to next numbered section heading
- Yes** → a.) Did you buy, lease or hire purchase a new or second hand vehicle(s) since the 1st April 2019?
- Yes** → please attach a copy of the agreement(s)  **uploaded**  **included**
- No** → Proceed to b.

→ b.) Do you pay FBT on motor vehicles?

- Yes** → Proceed to next numbered section heading
- No** → Please provide the following:

Type of vehicle: \_\_\_\_\_

Business distance travelled: \_\_\_\_\_

Total distance travelled: \_\_\_\_\_

Tick either:

I have attached a copy of the Logbook  **uploaded**  **included**

OR:

Here is the percentage the vehicle is used for business: \_\_\_\_\_%

**Note:** Logbooks show journey details such as dates, purpose of travel and distance travelled. (A logbook need only be kept for a representative three-month period and up-dated every three years)



## 15. Home Office Expenses

CHECK

Do you use your home for any business activity?

- No** → Proceed to next numbered section heading
- Yes** → I have completed the following:  **Completed**

Total floor area of home (in square metres): \_\_\_\_\_

Floor area used for business (in square metres): \_\_\_\_\_

House and contents insurance: \$ \_\_\_\_\_

Interest Paid on Personal Home Mortgages: \$ \_\_\_\_\_

Annual Rates (both land and water): \$ \_\_\_\_\_

Repairs and Maintenance (attach breakdown): \$ \_\_\_\_\_

Other House Expenses (specify): \$ \_\_\_\_\_

Telephone Rental (including Internet): \$ \_\_\_\_\_

Business Toll Calls: \$ \_\_\_\_\_

Power / Heating: \$ \_\_\_\_\_

Rent Paid: \$ \_\_\_\_\_



## 16. Income from Investments

Do your trust, company or partnership have or receive any income from investments during the year ended 31 March 2020?

- No** → Go to next numbered section heading
- Yes** → Read Notes 1 and 2, then continue with next question below

**Note 1:** You will need to provide **complete portfolio reports**, not just the Interest & Dividend Income Page

**Note 2:** This section relates only to income and investments relating to the entity named on the first page of this questionnaire; all personal income and investments will be included on your **Personal Tax Return**

Did your trust, company or partnership have or receive:

a) any **Interest** earned in New Zealand?

- No** → go to next question
- Yes** → all relevant certificates, notices, advices etc are attached  uploaded  included

b) any **Dividends** from New Zealand companies?

- No** → go to next question
- Yes** → all relevant certificates, notices, advices etc are attached  uploaded  included

c) any income from a **Portfolio Investment Entity (PIE)**?

- No** → go to next question
- Yes** → all relevant certificates, notices, advices etc are attached  uploaded  included

d) any **Australian shares**?(include any OM-IP Funds and unlisted shares here)

- No** → go to next question
- Yes** → Please provide details of cost of all shares.
  - o I have attached all relevant dividend statements, purchase and sales notes  uploaded  included

e) any other **foreign shares**, listed or unlisted?

- No** → go to next question
- Yes** → Please provide details of cost of shares, if inherited provide the date they were transferred to you.
  - o I have attached all relevant dividend statements, purchase and sales notes  uploaded  included

f) any investments in **foreign unit trusts** (including \$NZ Macquarie Gilt Edge Access Accounts)?

- No** → go to next question
- Yes** → Please supply all details of cost of units purchased over the years and all income distributed between 1 Apr 19 and 31 Mar 20.
  - o All details have been provided  uploaded  included

g) any investments in **foreign life insurance, endowment policies etc**?

- No** → go to next question
- Yes** → Please provide all details including costs.
  - o All details have been provided  uploaded  included

**Note:** Do not include a policy entered into in New Zealand with a company having offices in New Zealand.

h) any investments in **foreign superannuation, foreign annuity or foreign pension funds**?

- No** → go to next question
- Yes** → Please provide details including amount invested over the years.
  - o All details have been provided  uploaded  included



i) any other kind of **foreign equity scheme**?

**No** → go to next question

**Yes** → Please provide details.

○ All details have been provided

uploaded  included

j) Does this business, together with associated persons, have a 10% or more income interest in any overseas company?

**No** → Go to the next question

**Yes** → I have attached details of the relevant shareholding

uploaded  included



CHECK

## 17. Other Income

Does your trust, company or partnership have or receive any other income during the year ended 31 March 2020 that has not been covered already in this checklist?

**No** → Go to next numbered section heading

**Yes** → Continue with next question below

a) any **Estate** or **Trust** income not already included in this document?

**No** → go to next question

**Yes** → I have attached details this income

uploaded  included

b) any Overseas Income not already included in this document?

**No** → go to next question

**Yes** → I have attached details this income

uploaded  included

c) any Partnership Income?

**No** → go to next question

**Yes** → I have attached details this income

uploaded  included

d) any Shareholder's/Director's Income from a company (or trading trust)?

**No** → go to next question

**Yes** → I have attached details this income

uploaded  included

Company Name: \_\_\_\_\_

Company Name: \_\_\_\_\_

e) Does your company (or trading trust) above receive 80% or more of its income from one source for personal services or one or more sources which are related? (e.g: two companies having much the same shareholding.)

**No** → go to next question

**Yes** → (we will contact you to clarify the details)

f) any Rental Income?

**No** → go to next question

**Yes** → I have completed a **Rental Property Checklist**

(This is available from our website where you got this checklist)

uploaded  included

g) income from any other source?

**No** → go to next question

**Yes** → I have supplied full details of this income

uploaded  included



## 18. Insurance Claims and/or Payouts

CHECK

Did you receive any insurance pay-outs or have you lodged any insurance claims during the year?

- No** → Proceed to next numbered section heading
- Yes** → I have attached details of all insurance claims or payouts  uploaded  included



## 19. Holiday Homes – Mixed Use (used personally and rented out)

CHECK

Do you own a holiday home that you rented out and was unused for at least 62 days during the year ended 31 March 2020?

- No** → Go to next numbered section heading
- Yes** → Continue with next question below

### A: Income:

A1: Was the holiday home rented by a non-associated person at a rental rate of 80% or more of the market rate?

- No** → Go to A2
- Yes** → Please provide details of:
- Total number of nights rented for the year ended 31-03-20: \_\_\_\_\_

Total rent received from the above nights: \$ \_\_\_\_\_

A2: Did you have to stay in the property to repair damage caused by the above tenants during the year ended 31-03-20?

- No** → Go to B
- Yes** → Number of nights stayed in order to repair property: \_\_\_\_\_

### Please provide amounts of expenses incurred due to renting the home out:

Advertising: \_\_\_\_\_

Repairs and Maintenance due to damage by tenants: \_\_\_\_\_

Cleaning: \_\_\_\_\_

Power/Gas used by tenants: \_\_\_\_\_

### B: Private Use:

Was the holiday home used by you, your family, associated people or a 3rd party paying less than 80% of the market rate?

- No** → Go to C
- Yes** → How many nights was the property used for private use? \_\_\_\_\_

**Note:** this *excludes* the nights relating to repairing the property mentioned above

### C: Other Expenses:

**Note:** This section should not include expenses relating directly to private use days such as power, water purchase or cleaning. Please provide expense amounts relating to:

Interest on Mortgage: \_\_\_\_\_

Rates: \_\_\_\_\_

General repairs and maintenance: \_\_\_\_\_

Cleaning of tank(s): \_\_\_\_\_

Sky TV: \_\_\_\_\_

Other expenses (please supply details): \_\_\_\_\_

### D. Value of Property:

Please provide either Government Valuation or purchase price if the property was purchased from a 3rd party since the most recent Government Valuation.

Value of Property: \_\_\_\_\_

Valuation Source: \_\_\_\_\_

## Other and Miscellaneous Items



### 20. Personal Guarantees

CHECK

Have you offered or provided any personal guarantees to anyone during the financial year?

- No** → Proceed to next numbered section heading
- Yes** → I have attached details of the personal guarantee(s)  **uploaded**  **included**



### 21. Contingent Liabilities

CHECK

Are there any possible liabilities that may arise during the next twelve months that could impact on your business? (e.g: Pending legal action or major warranty claims)

- No** → Proceed to next numbered section heading
- Yes** → I have attached details of any possible liabilities  **uploaded**  **included**



### 22. Business Changes

CHECK

Have there been any changes that may affect the accurate preparation of your financial statements that we may not be aware of? (e.g.: changes in the structure of the business, change of directors or shareholders, or any other matter that we should know about.)

- No** → Proceed to next numbered section heading
- Yes** → I have supplied details **and reasons** for these below  **uploaded**  **included**

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### 23. Company Constitution

CHECK

Does your company have a unique constitution specifically drafted for your company?

- No** → Go to next numbered section heading
- Yes** → **Tick either**
- I have attached a copy of the Company Constitution  **uploaded**  **included**
- OR:**
- I have previously sent E3 a Company Constitution  **sent already**



### 24. Shareholders' Agreement

CHECK

Does your company have a shareholders' agreement?

- No** → Go to next numbered section heading
- Yes** → **Tick either**
- I have attached a Shareholders' Agreement  **uploaded**  **included**
- OR:**
- I have previously sent E3 a Shareholders' Agreement  **sent already**



### 25. Transactions with related entities (e.g.: inter entity loans, common shareholding)

CHECK

Did this business have any transactions, either financial or by way of goods or services, with any other related entity?

- No** → Go to next numbered section heading
- Yes** → I have attached details of transactions with related entities  **uploaded**  **included**



## 26. Director, Shareholder, Partnership or Trustee Changes

CHECK

In the last financial year, has there been any change of position, of any person(s) who held the position of Director, Shareholder, Partner or Trustee of the entity named on Page 1 of this checklist?

- No** → Go to next numbered section heading
- Yes** → I have completed details of these changes  uploaded  included  
(Please also provide email address(es) of new trustee(s))

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



## 27. Trust

CHECK

Do you have a trust?

- No** → Go to next numbered section heading
- Yes** → Please answer the next two questions (A and B):

A. How have you supplied a copy of the Trust Deed to us? Tick either:

- I have attached a copy of the Trust Deed  uploaded  included

OR:

- I have previously provided E3 copy of the Trust Deed  sent already

B. Who prepares the trust's returns?

- E3

OR:

- Another accounting firm (details):

Name of Trust \_\_\_\_\_

Trust contact address: \_\_\_\_\_

Firm that prepares the returns: \_\_\_\_\_



## 28. Personal Income Tax Return

CHECK

I have completed a **Personal Tax Return Questionnaire**

(This is available from our website where you got this checklist)

completed



## 29. Bank Account for Refunds

CHECK

Inland Revenue no longer issues refund cheques. In case of a refund, what bank account number would you like it sent to?

\_\_\_\_\_



## 30. Contact Details

CHECK

Have you changed address, phone number or email address in the last 12 months?

- No** → Go to the 'Final Note'
- Yes** → I have completed details of these changes below  completed

New Address:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

New Phone Number(s):

Cell: \_\_\_\_\_

Home: \_\_\_\_\_

Business: \_\_\_\_\_

New Email Address(es):

1: \_\_\_\_\_

2: \_\_\_\_\_

3: \_\_\_\_\_

## Final Note

Please attach any queries or questions you need answering, or if you need to bring any activity or transaction that you think this questionnaire has not covered and you feel is relevant.

Good luck and we all hope you had a good business year.

Jamie Tulloch

Managing Director

P.S. Although you will have already signed a general Client Engagement Agreement, the Terms of Engagement below are specific to the accounting work for the 2020 financial year.



EVERYONE  
MUST COMPLETE

### Terms of Engagement – you must sign this panel.

- ◆ In supplying the information contained on or attached to this checklist, I am requesting that E3 Business Accountants Limited prepare financial statements from the information and records I have provided. An audit or review of the information is not required. I accept responsibility for the accuracy of all information supplied.
- ◆ I understand that E3 Business Accountants Limited will prepare Special Purpose Annual Reports in accordance with the standards issued by the New Zealand Institute of Chartered Accountants.
- ◆ I give authority for E3 Business Accountants Limited to access any/all accounts I have with Inland Revenue and to act as my tax agent.
- ◆ I give authority to E3 Business Accountants Limited to communicate with and obtain information from my bank, finance or leasing company, the IRD or any other relevant organisation in the completion of the annual financial reports
- ◆ I undertake to pay all accounting fees as they fall due, either on the 20th of each month or as per the agreed terms and conditions contained within the Fixed Price and Delivery Agreement that will take precedence over payment by 20th of each month.
- ◆ I accept that E3 Business Accountants Limited retains the option to charge penalty interest at the rate of 2% per month for any unpaid fees outside their terms of business and charge collection costs, legal fees and any other costs that may result from payment not being made within the agreed terms of trade.
- ◆ I accept responsibility for all judgement decisions made in respect of my taxation affairs and will not hold E3 Business Accountants Limited responsible should IRD subsequently challenge any aspects of the tax return.
- ◆ I understand fees for preparing my tax return and any related accounting and for all consultations are charged on the basis of the time taken to do my work and the degree of knowledge and skill of your staff members involved in the assignment

**Business IRD Number:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Business Name:** \_\_\_\_\_

**Client Signature\*:** \_\_\_\_\_

\*You can 'sign' this document by:

- Print just this page, sign it, then scan and email it to us
- Copy and paste an image of your signature into this PDF (as long as your software allows you to)
- [CLICK HERE](#) to get us to email you a document you can sign on your phone or tablet











### 35. SHEEP AND CATTLE RECONCILIATION

CHECK

Sheep on Hand as at Year End	Total Number
Ewe hoggets	
Ram/wether hoggets	
Two tooth ewes	
Mixed age ewes (rising 3 & 4)	
Rising five year and older ewes	
Mixed age wethers/killers	
Breeding Rams	
<b>TOTAL</b>	
Deaths and missing	
Sheep killed for own use	
Natural increase	
Sheep Purchased During the Year	Total Number
Ewe hoggets	
Ram/wether hoggets	
Two tooth ewes	
Mixed age ewes (rising 3 & 4)	
Rising five year and older ewes	
Mixed age wethers/killers	
Breeding Rams	
<b>TOTAL</b>	
Sheep Sold During the Year	Total Number
Ewe hoggets	
Ram/wether hoggets	
Two tooth ewes	
Mixed age ewes (rising 3 & 4)	
Rising five year and older ewes	
Mixed age wethers/killers	
Breeding Rams	
<b>TOTAL</b>	

Cattle on Hand as at Year End	Total Number
Rising one year heifers	
Rising two year heifers	
Mixed age cows	
Bobbly calves	
Rising one year steer/bulls	
Rising two year steer/bulls	
Rising three year steer/bulls	
Breeding Bulls	
<b>TOTAL</b>	
Deaths and missing	
Cattle killed for own use	
Natural increase	
Cattle Purchased During the Year	Total Number
Rising one year heifers	
Rising two year heifers	
Mixed age cows	
Bobbly calves	
Rising one year steer/bulls	
Rising two year steer/bulls	
Rising three year steer/bulls	
Breeding Bulls	
<b>TOTAL</b>	
Cattle Sold During the Year	Total Number
Rising one year heifers	
Rising two year heifers	
Mixed age cows	
Bobbly calves	
Rising one year steer/bulls	
Rising two year steer/bulls	
Rising three year steer/bulls	
Breeding Bulls	
<b>TOTAL</b>	