

## FARM CODES

The following is a list of code numbers which gives details of where certain items should be coded:

### LIVESTOCK SALES

All stock sales, (except pool payments), including wool sales, require **quantities** and as much other detail as possible

#### Sheep Sales

103/001	Ewes	
103/002	Hoggets	
103/003	Lambs	- Includes Slink Skins, Pool Payments, Freezing Co. Rebates
103/004	Rams	

#### Cattle Sales

<i>Dairy Cattle</i>		<i>Beef Cattle</i>	
100/001	Cows	105/001	Cows
100/002	Heifers	105/002	Heifers
100/003	Calves	105/003	Calves
100/004	Bulls	105/004	Bulls
100/005	Steers	105/005	Steers

#### Deer Sales

102/001	Hinds	
102/002	Fawns	(description required)
102/003	Stags	

#### Other Farm Income

153	Grazing Income
158	Wools sales

#### Sundry Farm Income

177	Rent/Lease received
182/009	Rebates and Returns (descriptions required)

### LIVESTOCK PURCHASES

All stock purchases require **quantities** and as much other detail as possible

#### Sheep Purchases

143/001	Ewes – note age if available
143/002	Hoggets
143/003	Lambs
143/004	Rams

#### Cattle Purchases

<i>Dairy Cattle</i>		<i>Beef Cattle</i>	
140/001	Cows	145/001	Cows
140/002	Heifers	145/002	Heifers
140/003	Calves	145/003	Calves
140/004	Bulls	145/004	Bulls
140/005	Steers	145/005	Steers

**Deer Purchases**

142/001	Hind
142/003	Stags
142/002	Fawns (descriptions required)

**OTHER FARM PURCHASES**

**AB & Herd Improvement**

161/000	AB & Herd Improvements (Dairy) AI, Service Fee, etc
161/003	AB & Herd Improvements Deer
161/004	AB & Herd Improvements Sheep
161/005	AB & Herd Improvements Beef Cattle

**Breeding Expenses**

Artificial Insemination, Service Fees, Pregnancy Tests (use these code for Stud Breeders only)

163/003	Breeding expenses Deer
163/004	Breeding expenses Sheep
163/005	Breeding expenses Beef Cattle

**STANDING CHARGES**

**Insurance**

(Descriptions required)

Does not include life insurance or personal accident

392/001	Insurance	- Business (insurance company noted)
		- Farm vehicles, plant and machinery, livestock, crop, farm buildings
392/002	Insurance	- Other (deductible portion)
	Descriptions	- HO = House Owners, Dwelling (deductible portion)
		- Cars make of car (if several)
392/009	Insurance	- (non deductible portion)
	Descriptions	- HO = House Owners, Dwelling (non deductible)
		- HH = Domestic Contents, Householders
		- Spec = Specific items – rings, jewellery etc
394	Rates	
401	Accident Compensation Levies (ACC)	

**FINANCE COSTS**

**Interest Paid**

397/012	AMP Society
397/014	ANZ Bank
397/027	Bank of New Zealand
397/084	IRD
397/114	National Bank of New Zealand
397/166	SBS
397/194	Westpac
397/	_____
397/	_____

399 Rent/Lease Paid (Descriptions required)

## WORKING EXPENSES

- 302 Animal Health (descriptions required over \$500)  
- Includes Dip Drench, Vet Supplies, Vet, Sheep and Cattle Spraying, Lambing Gear, Ear Tags and Applicators, Stock Lick, scanning and pregnancy tests
- 307 Cartage and Spreading  
- Includes Cartage, Spreading, Shipping Charges, Droving, Storage, Aerial Topdressing
- 309 Contracting and Cultivating (descriptions required)  
- Includes Bulldozing, Ploughing, Cultivation, Bush Felling, Land clearing, Discing
- 312 Dairy Shed Running Costs (description required)  
- cleaning agents, detergents, cup rubbers and pipes, brooms, repairs and maintenance to dairy plant
- 316 Fertiliser and Lime  
- Includes Soil Testing
- 320 Heading, Drying, Dressing (descriptions required)  
- Includes Seed Dressing, Heading, Grain Drying, Seed Certification Charges, Moisture Testing, Weighing Charges
- 330 Seeds
- 334/000 Stock Feed, Baling etc (descriptions required over \$500)  
- Includes Hay, Hay Baling, Baling Twine, Grazing, Windrowing, Dog Feed, Silage, Hay and Baleage Making, Silage Covers
- 337 Sundry Farm Purchases (descriptions required)  
- Includes Woolpacks, Twine, Sacks, Shelter Trees, Dogs, Disposal Holes
- 346 Weed and Pest Control (descriptions required over \$500)  
- Includes Weed Spraying and Spray, Prills, Granules, Insecticides

### Shearing Expenses

- 332/000 Contract shearing
- 332/009 Shearing Wages (no GST) *Only use this code if you are not on our wages system*

### Wages

- 470/003 Wages (descriptions beside everything) *Only use this code if you are not on our wages system*

- T = PAYE tax
- W = Wife
- S = Student/School Children

989 Malloch McClean Wage Payments

**Repairs and Maintenance**

352	Buildings	370	Road and Races
354	Dairy Sheds	373	Tools, Hardware and Sundries
367	Plant and Machinery	376	Water Supply

358/000 Repairs to Dwelling (descriptions required) (usually 25% deductible), fridge, washing machine and oven, repairs, plant, wallpaper etc

358/009 Repairs to dwelling Non Deductible (usually 75% non deductible)

356 Draining and Ditches

- D = Ditch cleaning and excavating
- T = Tiles/Nova Flo
- P = Pipes

361 Repairs Fences, Gates, Yards

- W = Wire
- N = Netting
- P = Posts, Droppers
- T = Tree topping, hedge cutting, gorse cutting
- H = Hinges
- S = Staples
- G = Gates, gate chains
- Y = Timber etc for yards
- E = Electric Fencing, batteries, standards

**Motor Vehicle Repairs**

388/000 Vehicle Expenses (descriptions required over \$500)

- Includes Truck, Tractor, Motor Bikes, Baler and Header repairs and registrations, Road User Charges

***Dairy***

388/002	Farm Bike	388/007	Truck
388/004	Tractor	388/006	Trailer

381/000 Car Repairs - Deductible Portion of Vehicle (includes registration)

381/009 Car Repairs - Non Deductible Portion

385/001 Fuel and Oil (business)

- P = Petrol
- D = Diesel
- LPG = LPG

385/002 Fuel and Oil - Car (deductible portion)

385/009 Fuel and Oil - (non deductible portion)

**ADMINISTRATIVE EXPENSES**

407 Bank Fees

424 General Expenses (descriptions for everything except small bank fees)  
 - Includes Newspaper, Accountancy Fees, Federated Farmers Sub, Stock Breeders Club, Registration of Stock and Dogs, Rural Delivery, A & P Subs and Entry Fees, Casual Meals Employees Travelling and Expense Allowances, Commissions, Advertising, Livestock Improvements Assn Fees, valuation of livestock only, Protective Clothing

436/000 Legal Fees - Raising finance, lease charges

**Telephone and Tolls**

461/001 Phone - Business  
 461/002 Phone - Personal (deductible portion)  
 461/009 Phone - Personal Portion (non deductible portion)

**Power**

449/001 Power - Business – woolshed/workshop/pump  
 449/002 Power - House (deductible portion)  
     - C = Coal/Lignite  
     - W = Firewood  
 449/009 Power - House (non deductible portion)

**INVESTMENT INCOME**

**New Zealand Interest Received**

210/014 ANZ  
 210/027 Bank of New Zealand  
 210/084 IRD  
 210/114 National Bank of New Zealand  
 210/146 Rabobank New Zealand Ltd  
 210/166 SBS  
 210/194 Westpac  
 210/  
 210/  
 210/

**Dividends Received**

208/008 Alliance  
 208/024 Ballance Agri-Nutrients  
 208/061 Fonterra  
 208/150 Ravensdown  
 208/167 Silver Fern Farms  
 208/  
 208/  
 208/

**OTHER INCOME**

213/017	Wages Received	} Only to be used by sole traders
213/002	Accident Compensation Received	
213/011	National Superannuation	
213/013	Rent Received (house no GST)	

**BALANCE SHEET**

**Assets**

998/001	Assets Purchased	- Includes, Car, Truck, Tractor, Farm Bike, Trailer, Land & Farm Buildings
998/002	Assets Purchased (No GST)	- Includes Car, Dwelling and Building additions to dwelling
988/003	Assets Sold	- Includes Car, Truck, Tractor, Farm Bike, Trailer, Land & Farm Buildings
988/004	Assets Sold (No GST)	- Includes Car and Dwelling

**Shares (781)**

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**Loans (700-719)**

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**Term Deposits/Investments (785)**

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**Mortgages (965)**

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**Loans (951 & 952)**

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**CAPITAL ACCOUNTS – Sole Traders**

**Debits**

503/001 Tax  
 521/001 Life and Medical Insurance  
 518/001 Donations  
 510/001 Drawings

**Credits**

501/001 Funds Introduced

**Partners in Partnership**

ie	Partner 1	503/001	Tax paid/refund
		510/001	Drawings etc
	Partner 2	503/002	Tax paid/refund
		510/002	Drawings etc
	Partner 3	503/003	Tax paid/refund
		510/003	Drawings etc

**Companies**

685/000	Company tax paid/refund		
	Shareholder 1	980/001	Tax paid/refund
		981/001	Drawings
	Shareholder 2	980/002	Tax paid/refund
		981/002	Drawings

**Personalised Codes**

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