



BUSINESS or TRUST

2022 END OF FINANCIAL YEAR CHECKLIST

Name of Business, Company or Trust: _____

Financial Year Ending: 31st March 2022

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@srnpartners.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 we have 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.

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 financial year balances uploaded included n/a
- Loan Summary Statements uploaded included n/a
- Purchase of asset documents uploaded included n/a
- Sale of asset documents uploaded included n/a
- Property Sale & purchase documents including uploaded included n/a
- Solicitors statements and legal fees uploaded included n/a
- Purchase of tools over \$5,000 documents uploaded included n/a
- Repairs over \$5,000 documents uploaded included n/a
- Insurance renewal policy documents uploaded included 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**:



1. SUMMARY / CHECKLIST

The following is a summary of the information we require in order to complete your 2022 Annual Reports. A more detailed description can be found on the next few pages.

Please provide the following as at 31 March 2022:

- Our Cash on Hand at 31 March 2022 was: \$ _____
- My ACC Number is: _____
- GST and FBT Return Work papers (q8) uploaded included n/a
- Investments (held/purchased/sold) (q16) uploaded included n/a



Cloud-Based Accounting System User? Skip to the next page...

- Computerised Accounting System Back Up (not cloud) (q 2) included n/a
- Manual Cashbook (q 2) included n/a
- Bank statement for all business accounts as at 31-3-22 (q3) included n/a
- Debtors (List of money owed to you) (q4) included n/a
- Creditors (List of money owed by you) (q5) included n/a
- Stock on Hand (q6) included n/a
- Work in Progress (q6) included n/a
- Assets (purchased/sold) (q7) included n/a
- Hire Purchase agreements (q7, 14 and 32) included n/a
- Loan statement summaries (q9) included n/a
- Wage Records (q11) included n/a
- Home Office Expenses (q15) included n/a
- Dividend and Interest Certificates (q16) included n/a
- Repairs & Maintenance Details (q15, 19) included n/a
- Legal Fee Invoices included n/a
(we require copies of all legal fees)



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 2022.

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 (31st 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)

→ I have emailed details of all amounts owing Emailed



5. Accounts Payable / Creditors

SKIP

These are the amounts owing by you to trade creditors as at the last day of the financial year (31st 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.

→ I have emailed details of Accounts Payable/Creditors Emailed



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 2022?

- 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? If yes, please provide numbers and age

Raw Materials	\$ _____ (ex GST)
Work in Progress	\$ _____ (ex GST) (incl. cost of production) (Work in Progress includes the cost of work completed but not yet invoiced as at 31 March 2021.)
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 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

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 31/03/22** 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 2022?

- 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.P payroll summary for the whole year
(including non-taxable allowances paid to employees)

Cloud: SKIP included

2.A list of holiday pay outstanding at 31st March 2022
(leave taken in April 2022 and May 2022 should also be noted)

uploaded included

3. Wage Subsidy information

Yes



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 2021?
- 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 2022?

- 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.
○ 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.
○ 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 21 and 31 Mar 22.
○ 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.
○ 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.
○ 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 2022 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 include

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 2022?

- 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 31-03-22: _____

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 31-03-22?

- 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**



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: _____

Have you been made aware of the changes that came into effect on 31/1/21 with regards to the new Trustee Act? No Yes



28. Personal Income Tax Return

CHECK

I have completed a **Personal Tax Return Questionnaire** completed
(This is available from our website where you got this checklist)



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: _____

Anti-Money Laundering and Risk Assessment Compliance Requirements

As your Chartered Accountants, each year we have a recurring professional responsibility to ask if there have been any material or relevant changes in your business or personal life that we need to be made aware of that relates to the AML/CFT legislation.

To understand what you need to declare to us, the Department of Internal Affairs link below contains Information for Businesses that you should read.

<https://www.dia.govt.nz/AML-CFT-Information-for-Businesses>



EVERYONE
MUST COMPLETE

31. Please tick the relevant box below

- No**, I have nothing to declare
- Yes**, I am declaring the following

- I am unsure how to answer this question. Can you please help me with my query below.

32. Please detail any applications made with regards to Covid-19 funding

- Top up loans \$10,000
- \$4000 + \$400 per employee
- Other government funding

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

Company 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 2022 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 SRN E3 Partners 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 SRN E3 Partners 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 SRN E3 Partners Limited to access any/all accounts I have with Inland Revenue and to act as my tax agent.
- ◆ I give authority to SRN E3 Partners 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 SRN E3 Partners 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 SRN E3 Partners 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



33. ACCOUNTS RECEIVABLE / SCHEDULE OF DEBTORS

SKIP

Name of Business: _____

Balance Date: _____

Please complete this schedule or attach your own debtors' schedule.

Name of Debtor	Service/Product Supplied	Date of Invoice	Amount Owed Please state if GST included or excluded	Code (E3 office use only)
TOTAL			\$	



34.ACCOUNTS PAYABLE / SCHEDULE OF CREDITORS

SKIP

Name of Business: _____

Balance Date: _____

Please complete this schedule or attach your own creditors' schedule.

Name of Creditor	Service/Product Supplied	Date of Invoice	Amount Owed Please state if GST included or excluded	Code (E3 Office use only)
TOTAL			\$	



35. ASSETS PURCHASED SCHEDULE

SKIP

If any asset is purchased by Hire Purchase or is Leased, please remember to enclose all relevant documents and agreements. Please note if any asset is purchased for up to a maximum of \$500 (plus GST), then the full value can be deducted as an expense and need not appear on this schedule.

Asset Description	Date of Purchase	Cost Price (incl. GST)



36. ASSETS SOLD SCHEDULE

SKIP

Asset Description	Date of Sale	Selling Price (Incl. GST)



37. 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	
TOTAL	
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	
TOTAL	
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	
TOTAL	

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	
TOTAL	
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	
TOTAL	
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	
TOTAL	