

DEDUCTIONS.		£	£	s.	d.
<i>(Expenses incurred in the production of the above income.)</i>					
Salaries and wages (not to include any sums drawn by proprietors, or any sums deducted above under heading "Labour and materials")					
Rent (include only rent of premises or portion of premises used exclusively for the purposes of the business, not to include rental value of premises owned by taxpayer) [Give name and address of owner of land]					
Rates on business premises or portion of premises used exclusively for the purposes of the business (not to include payments for land-tax or income-tax)					
Fire insurance (premiums on business premises and stock only)					
Marine insurance [State to whom payable]..					
Accident insurance (for employees only)..					
Exchange and discounts allowed, less amounts received					
Interest on registered mortgage [State names and addresses of mortgagees and amounts paid to each]					
Other interest (not to include interest on capital nor on money borrowed to invest in war loans other than Post Office Inscribed Stock) [State name and address of and amount paid to, each person]					
Repairs or maintenance of machinery, plant, or business premises (not to include additions or improvements to property or plant, or any depreciation)					
Travelling-expenses incurred in the business only					
Printing, stationery, advertising, stamps, and telegrams					
Petty expenses, incurred in the business only (not to include donations, gratuities, or subscriptions)					
Bad debts (to include those proved to be bad during the year and actually written off the books, and no others)					
Other items (to be specified) :—					
Total deductions	£				
Net income	£				

Care should be taken to fill up the above items as correctly as possible. No averages or estimates will be accepted.

PART D.

Income derived from the Business of dealing in Live-stock, Meat, Butter, Cheese, Grain, Fruit, or other Crops

During the Year ended , 19 .

(NOTE.—This may be taken for TWELVE MONTHS ending at date of stocktaking or mustering nearest to 31st March.)

	£	£	£
Sales of live-stock during the year for cash and on credit :—			
sheep, sold for			
cattle, sold for			
horses, sold for			
Other live-stock [Specify] sold for			
Sales of produce during the year for cash and on credit :—			
Wool, meat, hides, skins			
Dairy-produce			
Grain			
Other produce [Specify]			
Value of live-stock and produce given in exchange			
Rent received for any part of farm let for grazing, cultivation, or other purpose			
Amount received for hire of live-stock or implements			
Estimated value of meat and other produce of the farm used for private and domestic purposes			

	£	£	£
Live-stock on hand and not sold at end of year (31st March, 1925, or other stocktaking date as shown above) :—			
Per Head.			
sheep, valued at			
cattle, valued at			
horses, valued at			
Other live-stock [Specify], valued at			
Other live-stock [Specify], valued at			
NOTE.—It is advisable in the case of a continuing business to adopt a standard value PER HEAD for each class of live-stock, and to adhere to that value PER HEAD in subsequent returns.			
Produce on hand at end of year (31st March, 1925, or other stocktaking date as shown above) :—			
wool (estimated value)			
grain (estimated value)			
Other produce [Specify] (estimated value)			
Less—			
Live-stock on hand and not sold at beginning of year (1st April, 1924, or other stocktaking date) :—			
Per Head.			
sheep, valued at			
cattle, valued at			
horses, valued at			
Other live-stock [Specify], valued at			
Other live-stock [Specify], valued at			
Produce on hand at beginning of year (1st April, 1924, or other stocktaking date) :—			
wool (estimated value)			
grain (estimated value)			
Other produce [Specify] (estimated value)			
Purchases (if any) of live-stock during year :—			
sheep, bought for			
cattle, bought for			
horses, bought for			
Other live-stock [Specify] bought for			
Value of live-stock and produce received in exchange			
Gross income	£		

DEDUCTIONS.

Rent payable for farm [Give name and address of owner of land]			
Rates			
Fire and accident insurance			
Marine insurance [State to whom payable]			
Mortgage interest [Give names and addresses of mortgagees and amount paid to each]			
*Other interest [Give names and addresses of persons to whom the money is owing and amount paid to each]			
Seed bought (include only for annual crops and renewals of pasture)			
Feeding-stuff bought for stock (not to include feeding-stuff grown on farm or any produce received in exchange for live-stock, &c.)			
Wages paid for labour, &c., on farm (not to include labour on improvements or any allowance for taxpayer's own services)			
Rations bought for employees whose labour is included in foregoing item (not to include produce of farm used for feeding employees)			
Repairs and maintenance (not to include additions or improvements to property or plant)			
Freight and cartage			
Manure, sacks, twine, cases, woolpacks			
Threshing and chaffcutting (not to include any item included above in wages)			
Petty expenses			
Other expenses (to be specified)			
[Continue on a separate sheet, if necessary]			
Net income	£		

* Not [to include interest on capital nor on money borrowed to invest in war loans other than Post Office Inscribed Stock.