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	APPROPRIATION & PROVISION ACCTS(481-499)		*** CURRENT ASSETS ***(660-729)
483	Dividend Paid (Subcode between Ord. & Pref. shares)	660	Assets Held for Disposal (subcode if required)
484	Provision for Dividend	662	Cash on Hand
491	Transfer to / from General Reserve	664	Deposits
492	Transfer to / from Capital Redemption Reserve	671	Prepayments
493	Transfer to / from Asset Revaluation Reserve	674	Accounts Receivable
497	Minority Interest	675	Less: Provision for Doubtful Debts
		676	Account Receivable - Trade
	*** TRUST DISTRIBUTIONS ***(488-490) or 477 for P&L Distributions	677	Less: Provision for Doubtful Debts
488 01-99	Less Distributed as Beneficiaries Income During The	678	Account Receivable - Other
	Year. Enter Name of each Beneficiary in Subcodes	680	Cash at Bank / Bank Overdraft
489 01-99	Less Distributed as Beneficiaries Income After	681	Cash at Bank / Bank Overdraft
	Balance Date. Name of each Beneficiary in Subcodes.	682	Cash at Bank / Bank Overdraft
490 01-99	Less Equity Distributions. Enter Name of each	690	Loans at Call
	Beneficiary into Subcodes.	691	Loans to Directors
		692	Loans to Employees
500	TRUST CAPITAL (500 00 – 500 99)	693	Intercompany Current Account
500 00	Trust Balance Brought Forward	694 01-99	Intercompany Current Account
500 01	Gifts from Settlor	695	Secured Loans
500 02	Tax Paid Trustees Income/Excess Exp. over Inc.	696	Unsecured Loans
500 05	Revaluation Gain / Revaluation Loss	699	Partners' Loans
500 06	Debt Forgiven by Settlor		*** STOCK ON HAND ***(720-729)
500 07	Imputation Credits Converted to Loss	720	Stock on Hand - Finished Goods
500 10	Funds Settled	721	Stock on Hand - Raw Materials
5xx	SHAREHOLDER/PARTNER/BENEFICIARY (501-599)	722	Stock on Hand
5xx 00	Balance at Beginning of Year	723	Stock on Hand
5xx 01	Capital Introduced	724	Stock on Hand
5xx 02	Share of Profit / Share of Loss	725	Stock on Hand
5xx 08	Salary	727	Stock on Hand - Construction WIP (subcode between profits recognised to date and progress claims certified to date)
5xx 20	Drawings	728	Stock on Hand - WIP for Uncompleted Contracts
5xx 21	Drawings - Other	729	Stock - Closing Work in Progress
5xx 22	Taxation Paid		
5xx 26	Expenses Private Share		*** FIXED ASSETS *** (730 760)
5xx 27	Vehicle Expenses Private Share	730	Freehold Land - at Cost
		731	Less: Accumulated Depreciation
	*** ANALYSIS of TRUST EQUITY ***(649-659)	760 30	Less: Impairments
649	Trust Capital to 19th May 1999	732	Land Revaluation
650	Gifts From Settlor	733	Less: Accumulated Depreciation
651	Forgiveness of Debt Prior to 19th May 1999	760 32	Less: Impairments
652	Forgiveness of Debt Since 20th May 1999	734	Leasehold Land
653	Realised Capital Gains	735	Less: Accumulated Depreciation
654	Revaluation Gains	760 34	Less: Impairments
655	Accumulated Trustees Income	736	Property Improvements - at Cost
656	Unrealised Capital Gains	737	Less: Accumulated Depreciation
657	Other	760 36	Less: Impairments
658	Equity Balancing Account	738	Buildings - at Cost
		739	Less: Accumulated Depreciation
	*** CAPITAL *** (600-619)	760 38	Less: Impairments
601	XXXXX Ordinary Shares	740	Building Revaluation
601 00	XXXXX Ordinary Shares Fully Paid	741	Less: Accumulated Depreciation
601 01	Unissued Shares	760 40	Less: Impairments
602	Redeemable Preference Shares	742	Plant & Equipment - at Cost
605	Treasury Stock	743	Less: Accumulated Depreciation
619 00-99	Members contributions/distributions to/from owners (Not-for-profit) - Balance forward to 00 sub code	760 42	Less: Impairments
638	Retained Profits/Accumulated Losses - Beginning of Year	744	Motor Vehicles - at Cost
639	Profits Earned This Year / Losses This Year	745	Less: Accumulated Depreciation
	*** RESERVES ***(620-630)	760 44	Less: Impairments
622	Asset Revaluation Reserve	746	Office Furniture & Equipment - at Cost
622 00	Opening Balance	747	Less: Accumulated Depreciation
622 01-99	Movement	760 46	Less: Impairments
623	Capital Reserve	748	Furniture & Fittings - at Cost
623 00	Opening Balance	749	Less: Accumulated Depreciation
623 01-99	Movement	760 48	Less: Impairments
624	Unrealised Capital Reserve	750	Tools - at Cost
624 00	Opening Balance	751	Less: Accumulated Depreciation
624 01-99	Movement	760 50	Less: Impairments
625	Unrealised Revenue Reserve	752	Computer Software & Equipment
625 00	Opening Balance	753	Less: Accumulated Depreciation
625 01-99	Movement	760 52	Less: Impairments
626 - 628	Other Revenue Reserves	754	Other Fixed Assets
62# 00	Opening Balance	755	Less: Accumulated Depreciation
62# 01-99	Movement	760 54	Less: Accumulated Depreciation

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	*** IMPUTATION (For Imputation Note) *** (641-648)		*** INVESTMENTS *** (770-799)
641	Imputation Account Opening Balance	782	Debentures in Listed Companies
642	Dividend Imputation Credits Paid	783	Debentures in Unlisted Companies
643	Dividend Imputation Credits Received	785	Equity in Joint Venture
644	Imputation Account Movements	786	Equity in Partnership
645	Memorandum Holding Account	787	Fixed Term Deposits
646	Excess Imputation Credits Converted	788	Government Securities
		790	Loans – Secured
	*** TAX (For tax note only) *** (885-893)	791	Loans – Unsecured
885	Deferred Income	795	Shares in Listed Companies - at Cost
886	Deferred Expense	796	Shares in Unlisted Companies
		797	Shares in Other Companies - at Cost
887	Group Loss Transferred In	799	Investment Properties
888	Subvention Loss Received	799 00	Carrying Amount
889	Loss Transferred to Shareholder	799 01	Additions – New Properties
		799 02	Additions – Existing Properties
891	Tax Losses Brought Forward	799 03	Disposals & Assets Held for Sale
893	Imputation Credits Converted to Loss	799 04	Revaluations
		799 05	Exchange Differences
892	Tax Note Memorandum Account (Contra account for codes 885 – 891, 893)	799 06	Transfer from Capital WIP
		799 07	Acquired with Subsidiary
		799 08-99	Other
	*** CURRENT LIABILITIES *** (813-853)		
813 01	Hire Purchase Liability		*** INTANGIBLE ASSETS *** (802-812)
813 02	Hire Purchase Liability	802	Brands Amortisation
813 03	Hire Purchase Liability	802 00	Accumulated Amortisation
813 04	Hire Purchase Liability	802 01	Current Amortisation
814	Less Unexpired Hire Purchase Charges		
817	Deferred Tax	803	Brands Impairment
818	Income Tax	803 00	Accumulated Impairment
818 00	Taxation Opening Balance	803 01	Current Impairment
818 01	Terminal Tax Paid	803 02	Current Impairment Reversed
818 02	Provisional Tax Paid		
818 03	RWT Paid	804	Brands
818 04	Refund Received	804 00	Carrying Amount
818 05	Provision for Terminal Tax	804 01	Additions
818 06	Use of Money Interest Payable	804 02	Disposals
818 07	Additional and Other Taxes Payable	804 03	Revaluations
818 08	Use of Money Interest Paid	804 04	Exchange Differences
818 09	Additional and Other Taxes Paid	804 08-99	Other
818 10	Prior Year Tax Under Provided		
818 11	Prior Year Tax Over Provided	805	Preliminary Expenses
818 12	Imputation credits received		
819	Provision for Dividend	807	Goodwill
820	Short Term Loan	807 00	Carrying Amount
822	Accounts Payable	807 01	Additions
823	Accounts Payable – Trade	807 02	Disposals
824	Accounts Payable – Other	807 03	Revaluations
825	Accruals	807 04	Exchange Differences
826	Settlers Loan		
827	Settlers Loan	808	Goodwill Impairment
828	Lease Liability	808 00	Accumulated Impairment
829	Less Unexpired Lease Charges	808 01	Current Impairment
830	Loans Secured (Current Portion)		
831	Loans Unsecured (Current Portion)	809	Research & Development
832	Employee Entitlements	809 00	Carrying Amount
832 00	Opening Balance	809 01	Additions
832 01	Additional Provision	809 02	Disposals
832 02	Amount Utilised	809 03	Revaluations
832 03	Effect of Discounting	809 04	Exchange Differences
832 04-98	Other		
832 99	Transfer from/to Current	810	Research & Development Impairment
834 01-99	Provision	810 00	Accumulated Impairment
835 01-99	Provision	810 01	Current Impairment
850	GST Input	810 02	Current Impairment Reversed
851	GST Output		
852	GST Payments	811	Research & Development Amortisation
853	GST	811 00	Accumulated Amortisation
		811 01	Current Amortisation

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	*** NON CURRENT LIABILITIES *** (854-884)		
854	Debenture		
855	Hire Purchase Liability		*** SUSPENSE ACCOUNT *** (899-905)
855 01-50	Hire Purchase Liabilities - 1-5 years	899	Suspense
855 02-99	Hire Purchase Liabilities - Over 5 years	900	Suspense
856	Less Unexpired Hire Purchase Charges	901	Suspense
857	Lease Liability	902	Suspense
857 01-50	Lease Liabilities - 1-5 years	903	Suspense
857 51-99	Lease Liabilities - Over 5 Years	904	Suspense
858	Less Unexpired Lease Charges	905	Suspense
859	Loan - Secured		
860	Loan - Unsecured		
862	Mortgage		
863	Mortgage		
864	Employee Entitlements		
864 00	Opening Balance		
864 01	Additional Provision		
864 02	Amount Utilised		
864 03	Effect of Discounting		
864 04-98	Other		
864 99	Transfer from/to Current		
866	Payables		
867	Payables		
868	Payables		

	FARMING CONT...		*** FARM EXPENSES ***
	*** OTHER FARM REVENUE ***	184	REPAIRS & MAINTENANCE
170	Agistment	184 01	Buildings
171	Barley	184 02	Drains
172	Contracting	184 03	Dwelling
173	Eggs & Poultry	184 04	Fencing
174	Grain	184 05	Plant
175	Hay	184 06	Tracks & Yards
176	Milk	184 07	Water Supply
177	Oats		
178	Plant Hire	185	Spare
179	Seeds		
180	Skins	304	Animal Health
181	Stud Fees	312	Calf Food
182	Wheat	313	Bull Hire
183	Wool	319	Crop Spraying
		322	Crop Spraying
	*** FARM PRODUCE ***	323	Dam Sinking
186	CROP ACCOUNT	324	Dairy Expenses
186 01-10	Sales	350	Drench, Dips & Veterinary Supplies
186 11-20	Other Income	351	Drugs
186 21-30	Purchases	361	Farm Management
186 31-40	Opening Stock	363	Fertilizer
186 41-50	Closing Stock	367	Fodder
186 51-70	Direct Expenses	371	Grazing
186 71-99	Expenses	374	Hay Baling
		375	Hay Cartage
187	ORCHARD ACCOUNT	376	Herd Testing
187 01-10	Sales	377	Harvesting
187 11-20	Other Income	379	Horse Expenses
187 21-30	Purchases	385	Irrigation Expenses
187 31-40	Opening Stock	392	Livestock Expenses
187 41-50	Closing Stock	399	Medical Supplies
187 51-70	Direct Expenses	402	Milk Shed Expenses
187 71-99	Expenses	408	Pest Control
		423	Rations
188	OTHER PRODUCE ACCOUNT	436	Seed
188 01-10	Sales	440	Share Farming
188 11-20	Other Income	441	Shearing & Crutching
188 21-30	Purchases	444	Show Expenses
188 31-40	Opening Stock	446	Soil Conservation
188 41-50	Closing Stock	447	Spraying
188 51-70	Direct Expenses	451	Stock Fodder Expenses
188 71-99	Expenses	455	Stock Food
		469	Veterinary Expenses
189	OTHER PRODUCE ACCOUNT	473	Wool Classing
189 01-10	Sales	474	Wool Core Testing
189 11-20	Other Income	475	Wool Packs
189 21-30	Purchases		
189 31-40	Opening Stock		
189 41-50	Closing Stock		
189 51-70	Direct Expenses	685	Stock & Station Agent Account
189 71-99	Expenses		
			*** LIVESTOCK ON HAND ***
		710 01-10	Stock on Hand - Cattle
		711 01-10	Stock on Hand - Sheep
		712 01-10	Stock on Hand - Horses
		713 01-10	Stock on Hand - Pigs
		714 01-10	Stock on Hand - Goats
		715 01-10	Stock on Hand - Deer
		716 01-10	Stock on Hand - Dairy Cattle