

Section 5: Expenses

Enter the applicable code for each entry on the form. The codes are listed in the **Commodity List** and the **Program Payment List** included in the Instructional Guide. Round off all expense amounts to the nearest dollar.

Commodity Purchases and Repayment of Program Benefits	Code	Amount
Total C	9960	\$

Allowable Expenses	Line	Amount
Containers and twine	9661	
Fertilizer and soil supplements	9662	
Pesticides and chemical treatments	9663	
Insurance premiums (crop or production)	9665	
Veterinary fees, medicine, and breeding fees	9713	
Minerals and salts	9714	
Machinery (gasoline, diesel fuel, oil)	9764	
Electricity	9799	
Freight and shipping	9801	
Heating fuel	9802	
Arm's length salaries	9815	
Storage/drying	9822	
Prepared feed	9830	
Custom feeding	9831	
Commissions and levies	9836	
Total D		\$

Summary of Expenses	
Total C	
Total D	+
Total E	+
Total Expenses	\$

Non-Allowable Expenses	Line	Amount
Machinery (repairs, licenses, insurance)	9760	
Machinery lease/rental	9765	
Advertising and promotion costs	9792	
Building and fence repairs	9795	
Land clearing and draining	9796	
Agricultural contract work	9798	
Other insurance premiums	9804	
Interest (real estate, mortgage, other)	9805	
Memberships/subscription fees	9807	
Office expenses	9808	
Legal and accounting fees	9809	
Property taxes	9810	
Rent (land, buildings, pastures)	9811	
Non-arm's length salaries	9816	
Motor vehicle expenses	9819	
Small tools	9820	
Soil testing	9821	
Licenses/permits	9823	
Telephone	9824	
Quota rental (tobacco, dairy)	9825	
Gravel	9826	
Purchases of commodities resold	9827	
Motor vehicle interest and leasing costs	9829	
Allowance on eligible capital property	9935	
Capital cost allowance	9936	
Mandatory inventory adjustments – prior year	9937	
Optional inventory adjustments – prior year	9938	
Other (specify):	9896	
Total E		\$

Section 9: Other Information

Complete the sections below only if you file to the Canada Revenue Agency (CRA) on the cash basis.

Note 1: Report only allowable income and expense items in the sections below.

Note 2: Please round off all amounts to the nearest dollar.

Part A) Purchased Inputs Valuation

CHECK HERE IF NOTHING TO REPORT:

Code	Description	(a) Start of 2005 Fiscal Period (\$)
Totals		(a)

(b) End of 2005 Fiscal Period (\$)
(b)

(c) Net increase (decrease) in value of purchased inputs (Total (b) - Total (a)):

Part B) Deferred Income and Receivables

CHECK HERE IF NOTHING TO REPORT:

Code	Description	(a) Opening Receivables and Income Deferred to 2005 Fiscal Period (\$)
Totals		(a)

(b) Closing Receivables for 2005 and Income Deferred to 2006 Fiscal Period (\$)
(b)

(c) Net increase (decrease) in deferred income and receivables (Total (b) - Total (a)):

Part C) Accounts Payable

CHECK HERE IF NOTHING TO REPORT:

Code	Description	(a) Accounts Payable Start of 2005 Fiscal Period (\$)
Totals		(a)

(b) Accounts Payable End of 2005 Fiscal Period (\$)
(b)

(c) Net decrease (increase) in accounts payable (Total (a) - Total (b)):

