

Information

Field code 0003 is pre-printed on this schedule. If you are submitting supplementary income statements, cross out the pre-printed 01 and complete in sequential order. Please refer to Appendix B of the *Guide to the General Index of Financial Information (GIFI) for Corporations* for information on reporting multiple lines of business using supplementary income statements.

Commonly used fields codes

The following list contains some commonly used GIFI income statement field codes. You are not limited to using just these codes. Please refer to Appendix A of the *Guide to the General Index of Financial Information (GIFI) for Corporations* for a complete listing of the GIFI codes. Bolded field codes must be reported.

Non-farming revenue and expenses

<u>Account description</u>	<u>Field Code</u>	<u>Account description</u>	<u>Field Code</u>
Non-farming revenue		Operating expenses – continued	
Trade sales of goods and services	8000	Amortization of intangible assets	8570
Total sales of goods and services	8089	Bad debt expense	8590
Investment revenue	8090	Employee benefits	8620
Dividend income	8095	Amortization of tangible assets	8670
Commission revenue	8120	Insurance	8690
Rental revenue	8140	Interest and bank charges	8710
Real estate rental revenue	8141	Interest on long term debt	8714
Realized gains/losses on disposal of assets	8210	Bank charges	8715
Realized gains/losses on sale of investments	8211	Business taxes	8762
Other revenue	8230	Office expenses	8810
Income/loss of subsidiaries/affiliates	8232	Professional fees	8860
Total revenue	8299	Accounting fees	8862
		Management and administration fees	8871
Non-farming expenses		Real estate rental	8911
Cost of sales		Equipment rental	8914
Opening inventory	8300	Repairs and maintenance	8960
Purchases/cost of materials	8320	Repairs and maintenance – buildings	8961
Direct wages	8340	Salaries and wages	9060
Trades and sub-contracts	8360	Management salaries	9065
Other direct costs	8450	Supplies	9130
Freight in and duty	8457	Property taxes	9180
Closing inventory	8500	Travel expenses	9200
Cost of sales	8518	Utilities	9220
Gross profit/loss	8519	Telephone and communications	9225
		Other expenses	9270
Operating expenses		Vehicle expenses	9281
Advertising and promotion	8520	General and administrative expenses	9284
Advertising	8521	Total operating expenses	9367
Meals and entertainment	8523	Total expenses	9368
		Net non-farming income	9369

Commonly used fields codes – continued

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Farming revenue and expenses

<u>Account description</u>	<u>Field Code</u>	<u>Account description</u>	<u>Field Code</u>
Farming revenue		Farming expenses – continued	
Grains and oilseeds	9370	Livestock purchases	9712
Wheat	9371	Veterinary fees, medicine and breeding fees	9713
Barley	9373	Machinery fuel	9764
Corn	9375	General farm expenses	9790
Other crop revenues	9420	Amortization of tangible assets	9791
Fruit	9421	Advertising, marketing costs and promotion	9792
Vegetables	9423	Building repairs and maintenance	9795
Cattle	9471	Custom or contract work	9798
Poultry	9473	Electricity	9799
Milk and cream (excluding dairy subsidies)	9476	Other insurance premiums	9804
Program payment revenues	9540	Interest and bank charges	9805
NISA payments	9543	Professional fees	9809
Other farm revenues/losses	9600	Property taxes	9810
Rental income	9606	Rent – land and buildings	9811
Interest income	9607	Salaries and wages	9814
Total farm revenue	9659	Motor vehicle expenses	9819
		Telephone	9824
Farming expenses		Net inventory adjustment	9870
Fertilizers and lime	9662	Total farm expenses	9898
Seeds and plants	9664	Net farm income	9899
Feed, supplements, straw and bedding	9711		

Extraordinary items and income taxes

<u>Account description</u>	<u>Field Code</u>
Extraordinary items and income taxes	
Extraordinary item(s)	9975
Current income taxes	9990
Deferred income tax provision	9995
Net income/loss after taxes and Extraordinary items	9999