



Canadian Agricultural Income Stabilization (CAIS) Program

Corporation/Co-operative and Special
Individual Harmonized Form & Guide

2006

CAIS
PCSRA

Completed forms must be sent to:

Winnipeg Tax Centre
66 Stapon Road
Winnipeg, MB R3C 3M3

Note: If you have correspondence that needs to be considered in the processing of your application, do not attach it to your Statement A. You must attach your correspondence to the *CAIS Additional Information and Adjustment Request Form* and send it directly to the CAIS Administration at the address listed below. This form is included in the middle of this guide.

Status Indians

If you are a Status Indian farming on a reserve in Canada and do not file an income tax return, do not send your completed application form to the Winnipeg Tax Centre. Instead, send it directly to the CAIS Administration at the following address:

Canadian Agricultural Income Stabilization (CAIS) Administration
P.O. Box 3200
Winnipeg, Manitoba
R3C 5R7

For more information on the CAIS program contact us at:

Telephone toll free at:

English or French: 1-866-367-8506
Fax: 1-204-983-3947

Mailing address:

Canadian Agricultural Income Stabilization (CAIS) Administration
P.O. Box 3200
Winnipeg, Manitoba
R3C 5R7

Web site address:

www.agr.ca/caisprogram (English)
www.agr.ca/pcsra (French)

The CAIS program Web site provides useful tools for CAIS participants, including an on-line calculator to help participants estimate their program margins and potential payments.

This guide contains general information only and is not intended to be a substitute for the legislation, regulations, and federal/provincial agreements which are the legal authorities for this program.

What's New for CAIS

Simplified Application

To further simplify the application process, the CAIS Administration has reduced the amount of information you are required to provide on the Statement A for Corporations/Co-operatives and Special Individuals. The information required to complete your inventories, productive capacity, purchased inputs, payables, and deferrals and receivables has been reduced to one page for 2006.

Late Filing Penalty

If the CAIS Administration receives the complete application after the deadline, but within three months of the deadline, the Administration will accept the application. However, the Administration will reduce any amount payable to the participant for that program year by \$500 for each month (or part thereof) which has passed since the deadline. If the penalty amount is greater than the payment amount, the CAIS payment will be reduced to zero. The remainder of the reduction will not be applied to any other program year. Applications received after this three month period will not be accepted.

CAIS Fee

Beginning with the 2006 program year CAIS participants will be required to pay an annual fee to participate in the program. The amount of the fee will be \$4.50 for every \$1,000.00 of reference margin protected. The fee is lower if a participant selects the Medium or the Minimum protection level. There is a minimum fee of \$45.00.

If the 2006 CAIS fee is not paid by the deadline of December 31, 2006, a penalty of 20% of the fee amount will be added to the amount owing. If the fee for 2006 is not paid by April 30, 2007 the participant will be ineligible to participate for the 2006 program year as well as the 2007 program year.

Table of Contents

Chapter 1: Introduction to the CAIS program	1
Chapter 2: CAIS Participant Information	3
Participant Information	4
Participant Profile	4
Identification	6
Chapter 3: Reporting Your Income and Expenses	7
Income	7
Expenses	11
Statement of Farming Activities	16
Chapter 4: Inventories, Purchased Inputs, Deferrals, Receivables, and Payables	18
Livestock Inventory Valuation	19
Crop Inventory Valuation	20
Livestock Productive Capacity	23
Purchased Inputs	24
Deferred Income and Receivables	24
Accounts Payable	25
Commodity List	28
Program Payments List	31
Inventory Code Lists	32
Inventory Code List A	32
Inventory Code List B	38
Regional Code List	59
Productive Capacity List	62
Units of Measurement and Expense Code Lists	64

Note: The application is located in the middle of this guide.

Chapter 1: Introduction to the CAIS program

This guide provides instructions on how to complete the *CAIS 2006 Harmonized Statement A Corporation/Co-operative and Special Individual Form* in the provinces of British Columbia, Manitoba, Saskatchewan, Nova Scotia, New Brunswick, Newfoundland & Labrador, and the Yukon. Producers not in these provinces should contact the CAIS Administration in their province to obtain the appropriate CAIS program forms.

This guide is to be used by:

- Corporations
- Co-operatives
- Communal organizations
- Limited liability partnerships that are applying as an entity
- Trusts
- Non-residents
- Status Indians who are exempt from the Income Tax Act
- Band farms
- Estates of deceased participants (rights and things only)

You must complete all relevant areas on the Statement A form.

Note: Your application may be considered ineligible or its processing may be delayed if any information is missing or incomplete. Even if a third party completes your application for you, you are responsible for making sure it is complete and sent to the Winnipeg Tax Centre before the application deadline (must be postmarked on or before the deadline). Applications may be deemed late and therefore ineligible if all the required information has not been provided on the application by the deadline.

If you have one farming operation (a single farm or a partnership), complete the Statement A. The Statement A is located in the middle of this guide.

Member of a Partnership: Each partner in a partnership must complete and submit separate CAIS program forms, reporting 100% of the partnership's income and expense information.

Multiple Operations: If you are involved in multiple farming operations, complete a Statement A for one operation and a separate Statement B for each additional operation. Assign an operation number to each additional operation.

If you require a Statement B but did not receive one in your package, call toll-free **1-866-367-8506** (CAIS Administration).

Status Indians: You are eligible to participate if:

- you are a Status Indian who carries on the business of farming on a reserve in Canada and do not file an income tax return;
- you submit the information you would have otherwise reported for tax purposes for the program year and reference years. For more information please contact the CAIS Administration.

Status Indians will be deemed to have a December 31 fiscal year-end, and must provide a Social Insurance Number (SIN) or business number.

Status Indians and Band farms should submit completed forms to:

Canadian Agricultural Income Stabilization (CAIS) Administration

P.O. Box 3200
Winnipeg, Manitoba
R3C 5R7

All other participants must submit their forms to the Winnipeg Tax Centre at the address listed at the front of this Guide.

CAIS program deadlines

To participate in the CAIS program for the 2006 program year:

- you must have selected your protection level for 2006 CAIS by the deadline of September 30, 2006 or 30 days from the date on your Options Notice, whichever is later;
- you must submit your completed Statement A for fiscal year 2006 by **September 30, 2007**.

Late Filing Penalty

If the CAIS Administration receives your complete application after September 30, but on or before December 31 the Administration will accept the application. However, the Administration will reduce any amount payable to you by \$500 for each month (or part thereof) which has passed since the deadline. If the penalty amount is greater than the payment amount, the CAIS payment will be reduced to zero. The remainder of the reduction will not be applied to any other program year. Applications received after this three month period will not be accepted.

CAIS Fee

Beginning with the 2006 program year CAIS participants will be required to pay an annual fee to participate in the program. The amount of your fee will be \$4.50 for every \$1,000.00 of reference margin protected. There is a minimum fee of \$45.00.

If your 2006 CAIS fee is not paid by the deadline of December 31, 2006, a penalty of 20% of the fee amount will be added to the amount owing. If your fee for 2006 is not paid by April 30, 2007 you will be ineligible to participate for the 2006 program year as well as the 2007 program year.

To be eligible to receive CAIS program benefits, you must meet all of the deadlines set by the CAIS Administration. You can choose not to participate in the program for one year, but you must meet all of the deadlines for the following year. If you do not, you will be mandatorily opted out of the program for that year. In addition, you will not be eligible to participate for the following two years.

If you received an interim payment for the 2006 program year, you must meet all of the CAIS program deadlines **or you will be required to pay back the interim payment.**

Note: If any of the deadline dates fall on a Saturday, Sunday, or statutory holiday, you have until the next business day to submit the information required to meet that deadline.

Chapter 2: CAIS Participant Information

As a CAIS program participant, you are responsible for knowing program deadlines and understanding program policies. Additional program information may be found on the CAIS program web site. You will find the address and telephone number for CAIS at the front of this guide.

Who is eligible?

Generally, you are eligible to participate in the CAIS program if you meet all of the following criteria for the 2006 program year:

- you file a 2006 Canadian income tax return reporting farming business income (or loss). Status Indians farming on reserves do not have to file income tax returns (see page 1 for more information);
- you have completed a minimum of six consecutive months of farming activity;
- you have completed a production cycle; and
- you have met all program requirements by the established deadlines. See the *CAIS Program Handbook* for further information.

Note: The requirements to complete six consecutive months of farming activity and completing a production cycle may be waived if, in the opinion of the CAIS Administration, they could not be completed for reasons beyond your control.

Income derived from wood sales, as explained under “woodlots” on page 8, is not allowable for CAIS program purposes. Similarly, income derived from aquaculture and peat moss is not allowable for CAIS.

Participating in the CAIS program

To participate in the CAIS program, you must have selected your protection level for the 2006 program year by the deadline.

You must also complete Statement A and send it to the Winnipeg Tax Centre (except Status Indians, who submit their Statement A directly to the CAIS administration). The tax centre will forward the required information to the CAIS Administration. After processing your forms, the CAIS Administration will send you a **Calculation of Program Benefits (COB)**.

If you had a production margin decline, you may be eligible to receive a CAIS payment which will be paid to you directly. Report these payments on line 9544, “Business Risk Management (BRM) and Disaster Assistance Program Payments,” on your Statement A.

Administrative Cost Share (ACS)

There is an annual charge of \$55 per participant for administration costs payable to the CAIS Administration. See the *CAIS Program Handbook* for details on ACS.

Opting out

If you want to opt out of the CAIS program, you must notify the CAIS Administration in writing. Once you opt out of the program, you will not be able to participate in the year for which you have opted out. In addition, you will not be eligible to rejoin the program for the following two program years. For more information on opting out of the CAIS program, contact the CAIS Administration.

An *Opt Out Request Form* is available from the Administration or can be found on the CAIS Web site at the address found on the inside cover of this guide.

Requesting an Adjustment

If you change your address or would like to change the information you included on Statement A or Statement B, you must fill out the *CAIS Additional Information and Adjustment Request Form* and send it to the CAIS Administration. This form can be found in the middle of this guide.

If the adjustment you submit affects your taxable income, the CAIS Administration may require that the adjustment be accepted by the Canada Revenue Agency (CRA) before it is accepted for CAIS program purposes (excluding Status Indians).

For more information on CAIS program adjustments and deadlines for submitting adjustments, please see the *CAIS Program Handbook*, available from the CAIS Administration or from the CAIS Web site. You will find the address and telephone number on the inside cover of this guide.

Note: The personal and financial information you provide to the CAIS Administration will be used only for purposes of processing your CAIS program forms, or as allowed by law (e.g., the *Farm Income Protection Act*, the *Income Tax Act*, and the *Financial Administration Act*). Once your CAIS program forms are submitted, the information then becomes confidential.

Information will only be used as specified on the CAIS program form or as instructed by you. Personal information is protected under the *Privacy Act* and is stored in the Personal Information Bank number AAFC PPU 189. Information is protected from disclosure under Section 20 of the *Access to Information Act*.

Completing the Forms

Section 1: Participant Information

Name and Address

Complete the Participant Name and Address area. To ensure program benefits are paid to eligible participants, it is essential that applications include the participant's correct mailing address. If CAIS records reflect an address other than the participant's, a CAIS representative will contact the participant or form preparer to verify the correct mailing address. Program benefits must be mailed to the participant's mailing address and not to a form preparer or other representative.

If a third party has filled out the form on your behalf and you would like the Administration to contact them for further information, please complete the contact person details. The Administration will communicate with your contact person as the first point of contact. Written correspondence will be sent to both you and your contact person.

Cheques and participant information such as the Calculation of Program Benefits will be mailed directly to you.

CAIS will automatically send a copy of your Calculation of Program Benefits (COB) to your contact person if you indicate "yes" to question #1 in Section 1, Name and Address. If you indicate "no", or leave both boxes blank, a copy of your COB will not be sent to your contact person.

Section 2: Participant Profile

Enter the CAIS Participant Identification Number (PIN) in the space provided.

Enter your Social Insurance Number (SIN) in the space provided (if filing as an individual).

Enter your business number (BN) for the corporate income tax account in the space provided.

Enter your business number if you are a limited liability partnership who is applying as an entity.

Trusts should enter the account number assigned by the Canada Revenue Agency (CRA).

Enter the Trust number if filing as a communal organization.

Indicate the type of farming arrangement(s) for this farming operation:

Corporation - The farming business is an incorporated entity, is beneficially owned by its shareholders, and reports its farming income on a corporate tax return.

Co-operative - The farming business is an incorporated entity, is beneficially owned by its members, and reports its farming income on a corporate tax return.

Communal organization - The farming business is carried on as a communal organization which reports farming income on a Trust tax return.

Member of a partnership - All or part of the farming business is carried on with other partners and;

- the income and expenses are recorded under the partnership's name;
- each member reports their allocation of the partnership's net income/loss to the Canada Revenue Agency (CRA).

Limited Liability Partnership - For CAIS purposes, a limited liability partnership may apply as an entity. A list of the partners in the partnership with SIDs or BIDs will have to be provided on page 4 of Statement A.

Trust - The farming business is carried on by a trust holding property and reporting farming income on a trust tax return. In this case the trust, rather than the individual beneficiaries, must participate in CAIS.

Status Indian - If you are a Status Indian who carries on the business of farming on a reserve, check this box. You must provide your Band number.

Band farm - If the farming business is operating as a Status Indian Band farm, check this box. You must provide your Band number.

Province of main farmstead

Indicate the location of your main farmstead based on the province in which it is located. If your farm falls into more than one jurisdiction, enter the province where all or the majority of the gross farming income was earned over the reference period, subject to any adjustments. For more information on CAIS program adjustments, please see the *CAIS Program Handbook*.

If the participant is deceased, enter the date of death. If farming business income or loss was reported on the deceased participant's T1 tax return, prepare the CAIS program forms:

- in the name of the individual, noting "Estate" in the name and address area;
- using income/expenses reported on the individual's final 2006 T1 tax return(s).

Attach a copy of the individual's death certificate and the probated will (or letters of Administration) to the *CAIS Additional Information and Adjustment Request Form* and send it to the CAIS Administration at the same time you submit your Statement A. This form can be found in the middle of this guide along with the Statement A.

If the farming business was continued by the surviving spouse (or a spousal trust), prepare an additional CAIS program form:

- in the name of the surviving spouse or spousal trust;
- using the income/expenses from the spouse's 2006 T1 tax return.

Federal public office holder or public servant

Indicate if the participant is a current or former federal public office holder or public servant. If the participant is a corporation, co-operative/commune, or a partner in a partnership, indicate "Yes" if one or more shareholders, members, or partners are a current or former federal public office holder or public servant.

If the participant, shareholders, members, or partners answered yes to the above question, indicate whether they are in compliance with the Conflict of Interest and Post-Employment Code for the Public Service. Further information on the Conflict of Interest and Post-Employment Code for the Public Service, can be found on the Web site for the Treasury Board of Canada Secretariat at www.tbs-sct.gc.ca.

Location of main farmstead

A comprehensive list of provincial jurisdictions (Rural Municipalities, Counties, Districts, etc.) can be found in the Regional Code List starting on page 59.

Note: Producers in Newfoundland and Labrador are not required to complete this section.

Whole Farm Combining

In some cases, operations that report separately for tax purposes must be combined under the CAIS “whole farm” approach. This approach ensures only actual income declines, and not financial accounting procedures, trigger a payment. Generally, you should answer yes to this question if you are applying for an operation that:

- i) is not legally, financially, or operationally independent from another one; or
- ii) has engaged in significant transactions not at fair market value.

Individuals or members in a partnership do NOT need to be combined. Further details on combining applications are available in the *CAIS Program Handbook*.

Note: Operations that need to be combined cannot be processed until all operations are eligible to apply and all program forms are received by the Administration by their respective deadlines.

Sending Additional Information

If you are sending in information to be used by the CAIS Administration to process your application in addition to the Statement A, do not submit this information along with your Statement A to the Winnipeg Tax Centre. Instead, you must fill out the *CAIS Additional Information and Adjustment Request Form*. Attach your correspondence to the form and send it to the CAIS Administration at the address provided on the inside cover of this guide. This form can be found in the middle of this guide along with Statement A.

If this information is needed to accurately process your application, it should be sent to the CAIS Administration at the same time that you send your Statement A to the Winnipeg Tax

Centre (or the same time you submit your application to the CAIS Administration, if you are a Status Indian).

Section 3: Identification

From this part of the Statement A and on, provide information only about your main farming operation. If you have more than one operation, complete a Statement B for each additional operation. Identify each operation with successive operation numbers in the box at the top right-hand corner of each page.

Note: Be sure to number each operation in the same order used when submitting this information in prior years.

Fiscal Period

Enter the operation’s fiscal period. Record the year, month and day of the beginning and end of the farming operation’s taxation year. The 2006 fiscal period must end in 2006.

Partnerships: The fiscal period of a partnership must fall into the fiscal period of each partner.

Method of Accounting

If you file on the cash basis to the CRA, you must also file to the CAIS program on the cash basis. Transfer the income and expenses from your Statement of Farming Activities onto the application as per the instructions in the guide.

If you file on the accrual basis to the CRA, you must also file to the CAIS program on the accrual basis. Transfer the income and expenses from your Statement of Farming Activities onto the application as per the instructions in the guide. You must also record the change between opening and closing inventory for each individual income and expense item.

Indicate if you were involved in any of the following for this particular operation:

- A member of a feeder association
- Crop share (landlord)
- Crop share (tenant)

Chapter 3: Reporting Your Income and Expenses

Please round all figures to the nearest dollar.

Section 4: Income

Commodity Sales

Record the name, line code, and gross sale amount of each commodity on Statement A or B. See the Commodity List at the end of this guide for the list of commodity codes.

If you received a cheque for a commodity sale that is net of expenses that are recognized in the calculation of farming income (loss), report the sale to include the full value of the commodity.

Example:

Your receipt from the processor shows gross apple sales of \$10,000, and has pack and sell costs of \$1,500. This leaves you a net cheque of \$8,500. You would report \$10,000 as your gross apple sales and \$1,500 as an expense under line code 9836, Commissions and levies.

Program Payments

Using the Program Payments List at the end of this guide, record the name, program payment code, and the amount of each program payment received as compensation for a commodity.

Record program payments not listed on the Program Payment List on line 9540, Other Program Payments.

If the program payments on your Statement of Farming Activities have been reported net of expenses that are recognized in the calculation of farming income (loss), report the full amount of the payment.

Example:

Crop hail insurance program premiums of \$2,000 were deducted from proceeds of \$6,000, leaving a net cheque of \$4,000. You would report \$6,000 as a program payment and \$2,000 as an expense on line 9665 – Insurance Premiums (crop or production).

Insurance Proceeds for Allowable Items

Insurance proceeds for allowable items such as fertilizers, chemicals, fuel, etc., should be recorded using line code 406.

Prescribed Drought Region (PDR)

Report the income you received from the sale of breeding animals as a commodity sale using the line code for the commodity. Report the amount you deferred as a commodity purchase using the appropriate line code from the list below.

When reporting the income that you deferred in a previous year, report the amount as a commodity sale using the appropriate line code from the list below.

PDR Deferred/CFIA Livestock Codes

Deferred bovine cattle	150
Deferred bison	151
Deferred goat	152
Deferred sheep	153
Deferred deer	154
Deferred elk	155
Deferred horse for PMU sales	156
Deferred other breeding animals	157

Canadian Food Inspection Agency (CFIA)- Destroying livestock

Report the full amount you received under the *Health of Animals Act* for destroying animals as a commodity sale using program payment code 469. Report the amount of this payment you chose to deduct under commodity purchases using one of the codes from the “PDR Deferred/CFIA Livestock Codes” chart on page 7.

When reporting the amount you deducted in the previous year as income, report the amount as a commodity sale using the appropriate code from the “PDR Deferred/CFIA Livestock Codes” chart on page 7.

Miscellaneous Items

Livestock Producers

Include any insurance payments received for losses of livestock as part of the sale amount using the applicable livestock code.

If you received a Bovine Spongiform Encephalopathy (BSE) Recovery Program payment, report the amount you received under program payment code 468.

Include **income generated from the use of commodities** with commodity sales. For example, record income from pollination services with bee sales, stud fees with horse sales, etc. If you have used these services, record any amounts paid as a purchase of the corresponding commodity.

Woodlots

If you operated or regularly harvested a **woodlot**, include the sale of trees, lumber, logs, poles, or firewood as income using line code 259. This income is not allowable income for CAIS program purposes.

Income and expenses related to tree production must be generated through farming activity to be allowable under the CAIS program. Income and expenses generated in the production or harvesting of trees for use as firewood, construction material, poles or posts, fibre, pulp and paper, or for use in reforestation are considered non-allowable under the CAIS program. Income generated from these sales is excluded from production margin calculations.

Eligible tree producing operations involve the regular seeding and harvesting of trees, shrubs, herbaceous perennials or annuals, including ornamental, fruit, and Christmas trees. These operations incur normal input and harvesting costs and the crop is considered an agricultural commodity. The CAIS Administration considers the income and expenses associated with these commodities to be allowable.

Crop Share Income and Expenses

Landlords, income earned through a crop or livestock share (whether cash rent or payments-in-kind) must be reported as rental income for income tax purposes. This income is therefore considered non-allowable for the CAIS program. However, where the arrangement constitutes a joint venture such that the landlord's share in allowable expenses reasonably approximates their share in the allowable income, the income and expenses may be considered allowable. Report only your share of the income and expenses.

Tenants, if the gross sales you reported to the CRA include your landlord's share of the crop:

- record as sales the amount you reported to the CRA;
- record your landlord's share as a corresponding commodity purchase.

If you have income from crop share in addition to your sole proprietorship or entity, combine the totals from both onto one Statement.

Partners, if you are in a crop share and you have income from crop share that is separate from the partnership, complete a Statement A for one of the operations and a Statement B for the other. Otherwise, we will apply the partnership allocation to the crop share income.

Record all of the income/expense items from your 2006 Statement of Farming Activities on Statement A or B along with their designated line codes. Line codes not printed on the form are either included in the guide instructions or listed in the Commodity List and the Program Payment List at the back of the guide.

Payment in Kind

If you gave a commodity to another person as a payment-in-kind, record the value as a sale using the line code for the commodity. If the payment was made to settle a business expense, also record the value as an offsetting expense.

CAIS Program Payments

For income tax purposes, CAIS program payments should be reported as farming income. Record the amount as Business Risk Management (BRM) and Disaster Assistance Payments, line 9544.

Inventory Adjustments

Do not include current year inventory adjustments (mandatory or optional) as income. Record them on lines 9941 and 9942.

Cash Advances

Cash advances, as administered under the *Agricultural Marketing Programs Act*, are treated as a loan and therefore should not be reported as income for both income tax and CAIS purposes.

Commodity Futures

Income transactions involving commodity futures may be recorded as a commodity sale for CAIS purposes if:

- you reported the futures transaction as farming income (loss) for income tax purposes;
- the transaction involves a primary agricultural product that you produced on your farm;
- the transaction is considered a hedging strategy, not speculation.

If your futures transactions meet the above criteria, then report them as follows:

- For futures transactions reported as a gross amount, record the income as a commodity sale using the line code for the commodity, and record related purchases as a commodity purchase using the line code for the commodity.
- For futures transactions reported as a net amount, record the net gain as a commodity sale using the line code for the commodity. Record the net loss as a commodity purchase using the line code for the commodity.

Record income from futures transactions involving commodities which you did not produce or were not considered a hedging strategy as other farming income, line 9600. Record losses from futures transactions involving commodities which you did not produce or were not considered a hedging strategy as a non-allowable expense, line 9896.

Other Farming Income

Line 9540, Other program payments

Record any program payments not listed on the Program Payment List. DO NOT record your crop insurance payments here.

Line 9544, Business Risk Management and Disaster Assistance Program Payments

Record payments you received from the following federal or provincial risk management and disaster assistance programs:

- The Canadian Agricultural Income Stabilization (CAIS) program, including interim or targeted advance payments.
- Canadian Farm Income Program (CFIP) in Saskatchewan, Manitoba, Nova Scotia, Quebec, Newfoundland and Labrador, New Brunswick, and Prince Edward Island.
- Whole Farm Insurance Pilot (WFIP) Program in British Columbia.
- Farm Income Disaster Program (FIDP) in Alberta.
- Ontario Whole Farm Relief Program (OWFRP) and the Ontario Farm Income Disaster Program (OFIDP).

If you received an overpayment from the programs listed above, report any amount you repaid on line 9896.

Do not report crop/production insurance using this line code. Use the codes listed on the Program Payment List at the end of this guide.

Line 9574, Resales and rebates, GST/HST for allowable expenses

Record the total resales and rebates of allowable expenses (including GST/HST rebates) unless you already reduced your expenses by these amounts.

Line 9575, Resales and rebates, GST/HST for non-allowable expenses, recapture of capital cost allowance (CCA)

Record the total rebates of non-allowable expenses (including GST/HST rebates) unless you already reduced your expenses by these amounts.

Line 9601, Agricultural contract work

Record the total of incidental farming income from such things as custom or contract work, harvesting, combining, crop dusting or spraying, seeding, drying, packing, cleaning, and treating seeds.

For further information on custom work income, see the *CAIS Program Handbook*.

Do not include income received from farm machinery rental on this line. See line 9614, Machine rental.

Line 9605, Patronage dividends

Enter the total patronage dividends (other than those for consumer goods or services) you received during your 2006 fiscal period.

Line 9607, Interest

Record any interest that was reported as farming business income for tax purposes.

Line 9610, Gravel

Enter the total amounts you received from the sale of soil, sand, gravel, or stone.

Line 9611, Trucking (farm-related only)

Record any trucking that was reported as farming business income for tax purposes.

Line 9612, Resales of commodities purchased

Record sales of commodities that you did not produce (i.e., bought for resale).

Record the corresponding purchases on line 9827.

Line 9613, Leases (gas, oil well, surface, etc.)

Record payments you received for leasing your farmland for petroleum or natural gas exploration. These payments will be either income or a capital receipt.

Line 9614, Machine rental

Record amounts you received from the rental of your farm machinery.

Line 9617, Custom feeding income

Enter the total amount you received for the custom feeding of livestock.

Please refer to the *CAIS Program Handbook* for information on the eligibility of custom feedlot operations for the CAIS program.

Line 9600, Other (specify)

If you have other types of farming income not listed on the application, enter the total amount of all other types of farming income on line 9600. Then list them on the blank lines provided. This will help ensure processing is not delayed.

Record all non-allowable farming income in this section.

Section 5: Expenses

For CAIS program purposes, there are two types of expenses:

- allowable expenses; and
- non-allowable expenses.

Allowable expenses are the operating or input expenses you paid that directly relate to the production of your commodities.

Non-allowable expenses include interest and capital related expenses as well as costs that are not directly related to the production of your commodities.

Commodity Purchases and Program Repayments

Use the Commodity List at the end of this guide to record the line code, name and the purchase amount of each commodity bought at any stage of maturity. This includes seed, plants, transplants, livestock, and marketable products. For example, if you are an apple producer replacing damaged or dead trees, record apple tree purchases using the code for apples. If you are buying trees to expand an orchard, this amount would be a capital expenditure and would not be entered as a commodity purchase. Include expenses incurred from the use of commodities with the commodity purchases. For example, record pollination fees with bee purchases.

Record the **repayment of a program benefit** as a purchase using the line code for the program.

Tenants, if the gross sales you reported to the CRA include your landlord's crop share, record the landlord's share of the sale as a commodity purchase.

If you have an expense for the purchase of water that is used in the production of a commodity and it has not been included in your municipal taxes, include this expense with the commodity purchases. For example, if you have water brought in to water your cattle, record the expense for the water with the cattle purchases. Expenses for the transportation or hauling of the water are non-allowable.

Livestock Insurance Premiums

Use code 463 to record the total amount of any premiums for livestock insurance.

Do not include any premiums for private, business related (business interruption), or motor vehicle insurance. See "Line 9804 – Other insurance premiums."

CAIS PROGRAM – ALLOWABLE EXPENSES

Line 9661, Containers and twine

Enter the total amount you paid for material to package, contain, or ship your farm produce or products.

If you operated a nursery or greenhouse, enter the cost of your containers and pots for the plants you sold.

Line 9662, Fertilizer and soil supplements

Enter the total amount you paid for fertilizers and lime you used in your farming business. If you used soil supplements or other growth media, enter the amounts you paid for them here. Examples of soil supplements include mulch, sawdust, and weedmats.

Line 9663, Pesticides and chemical treatments

Enter the total amount you paid for herbicides, insecticides, rodenticides, and fungicides. Insecticides include chemicals for pest control purposes as well as any predators or parasites introduced for that use. Also record the total amount you paid for chemicals used in treating water, manure, or slurry, as well as those used in disinfecting equipment and facilities.

Record seed treatment as an allowable expense if the treatment was itemized separately from the seed purchase on your original invoice. Otherwise, include the treatment as part of the commodity purchase.

Line 9665, Insurance premiums (crop or production)

Enter the total amount of deductible premiums for any crop related programs. Include premiums for hail insurance on this line. Do not include any premiums for private, business related, or motor vehicle insurance. See “Line 9804 – Other insurance premiums” on page 14 for details on other types of insurance premiums. Production insurance is the same as crop insurance.

Line 9713, Veterinary fees, medicine, and breeding fees

Enter the total amount you paid for medicine for your animals, and for veterinary and breeding fees. Examples of such fees include the cost of artificial insemination, embryo transplants, disease testing, and castration. If you used disposable veterinary supplies for your farming business, enter these costs here.

Line 9714, Minerals and salts

Record purchases of minerals, salts, vitamins, and premixes (which are mainly minerals and vitamins).

Line 9764, Machinery (gasoline, diesel fuel, oil)

Enter the total amount you paid for fuel and lubricants for your machinery used in your farming operation.

Line 9799, Electricity

Enter only the part of your electricity costs that relate to your farming business.

Line 9801, Freight and shipping

Enter the amount you paid for shipping farm inputs to your operating site and shipping farm produce to market. Do not include costs incurred when trucking for someone else on this line. These are non-allowable for CAIS and should be reported on “Line 9798 - Agricultural contract work.”

Also include amounts you paid for the disposal of carcasses on this line.

Line 9802, Heating fuel

Enter the total amount you paid for natural gas, coal, and oil to heat farm buildings. Also enter your expenses for fuel used for curing tobacco, crop drying, or greenhouses.

Line 9815, Arm's length salaries

Enter the amount of gross wages you paid to your employees. Include the cost of board for hired help. Do not include salaries paid to related persons (see the definition below). For these, see "Line 9816 - Non-arm's length salaries."

Related persons are:

- 1) Individuals connected by blood relationship, marriage or common law partnership, or adoption;
- 2) A corporation and:
 - an individual, group of persons, or entity that controls the corporation;
 - an individual, group of persons, or entity of a related group that controls the corporation;
 - any individual related to a person described in (1) above.

Include in this total your share of Canada Pension Plan or Quebec Pension Plan contributions and Employment Insurance premiums for arm's length salaries.

Line 9822, Storage/drying

Enter the amount you paid for storing and drying commodities. Examples of such costs include amounts paid for storage and drying services, air treatment expenses, and the purchase of germination inhibitors and other preservative agents. Electricity and heating fuel costs incurred should be entered on lines 9799, "Electricity," and 9802, "Heating fuel," respectively.

Line 9830, Prepared feed

Enter the total amount you paid to buy feed for your livestock.

Line 9831, Custom feeding

Enter the total amount you paid to have your livestock custom fed.

Line 9836, Commissions and levies

Enter the amount you paid in commissions and levies incurred in the sale, purchase, or marketing of commodities. Also include amounts paid in levies to marketing boards, except those due as a result of penalties or fines you incurred. Producers marketing fruit or vegetables through a co-op should enter any pack and sell expenses here.

CAIS PROGRAM – NON-ALLOWABLE EXPENSES

Line 9760, Machinery (repairs, licences, insurance)

Enter the total amount of repair, licence fee, and insurance premium expenses you incurred for your machinery.

Line 9765, Machinery lease/rental

Enter the expenses you incurred for leasing machinery used to earn your farming income. If you lease a passenger vehicle, see "Line 9829 – Motor vehicle interest and leasing costs."

Line 9792, Advertising and promotion costs

Enter the expenses you incurred for advertising and promoting your farm products.

Producers marketing fruit or vegetables through a co-op should NOT enter any pack and sell expenses here. These expenses should be reported under "Line code 9836 - Commissions and levies."

Line 9795, Building and fence repairs

Enter the amounts for repairs to fences and all buildings you used for farming, except your farmhouse.

Line 9796, Land clearing and draining

Enter the total amount for the expenses listed below.

- Clearing the land of brush, trees, roots, stones, and so on;
- First ploughing of the land for farm use;
- Building an unpaved road; and
- Installing land drainage.

Line 9798, Agricultural contract work

Enter the expenses you incurred for custom and contract work in your farming business. For example, you could have had a contract with someone who cleaned, sorted, graded, and sprayed the eggs your hens produced, or someone who had facilities to age the cheese you produced. You could have also contracted someone to do your harvesting, combining, crop dusting, or contract seed cleaning.

For CAIS program purposes, agricultural contract work is a non-allowable expense. However, if you have contract work receipts that are itemized, enter the amounts of the contract work that pertain to the allowable portions, (such as fuel, fertilizer) on the appropriate lines as allowable expenses. Enter on line 9798 any amounts that are non-allowable expenses.

Line 9804, Other insurance premiums

Enter the total amount of business related insurance premiums you paid to insure your farm buildings, farm equipment (excluding machinery and motor vehicles), and business interruption.

Do not include any premiums for hail insurance or livestock on this line. See Line 9665, Insurance premiums, and/or Livestock Insurance Premiums for information on where to report these premiums.

Line 9805, Interest (real estate, mortgage, other)

Enter the total amount of interest you paid on money you borrowed to earn farming income, such as interest on a loan you used to buy a baler. However, do not include the interest on money you borrowed to buy a passenger vehicle used in your farming business. Include this amount under “Line 9829 – Motor vehicle interest and leasing costs.”

Line 9807, Memberships/subscription fees

Enter the amount of annual dues or fees you paid to keep your membership in a trade or commercial farming association.

If you received an AGR-1 slip with a positive amount in box 14, and the amount of your CAIS program payment does not have your ACS fee already deducted, enter the amount you paid for your ACS on this line.

Line 9808, Office expenses

Enter the amount of office expenses, such as stationery, invoices, receipt and accounting books, and any other office supplies.

Line 9809, Legal and accounting fees

Enter any legal fees you incurred for your farming business. Also, enter any accounting or bookkeeping fees you paid to have someone maintain your books and records, and to prepare your income tax return and GST/HST returns.

Line 9810, Property taxes

Enter the total amount of land, municipal, and realty taxes you paid for property used in your business.

Line 9811, Rent (land, buildings, pastures)

Enter the total amount of rent expense you paid for land, buildings, and pastures you used for your farming business.

If you farmed on a crop share basis and paid your landlord a share of the crop, add the fair market value of the crops you gave your landlord to your income as a commodity sale. This amount should represent what you would have paid in cash to your landlord for rent. Deduct the same amount as a commodity purchase.

Line 9816, Non-arm's length salaries

Enter the amount of gross wages you paid to related persons. For a definition of related persons, see "Line 9815 - Arm's length salaries."

Line 9819, Motor vehicle expenses

Enter the amount of motor vehicle expense that was incurred for farming business use.

Line 9820, Small Tools

Enter the amount of expenses you incurred for small tools.

Line 9821, Soil testing

Enter the amount of expenses you incurred for testing soil samples.

Line 9823, Licences/permits

Enter the total of annual licence and permit fees that you incurred to run your business.

Line 9824, Telephone

Enter your telephone expenses related to your farming business.

Line 9825, Quota rental (tobacco, dairy)

Enter the amount of expenses you incurred for quota rentals in the fiscal year.

Line 9826, Gravel

Enter the amount of expenses you incurred for gravel used to earn farming income in the fiscal year.

Line 9827, Purchases of commodities resold

Enter purchases of commodities that you bought for resale and then sold. Enter the corresponding sales of commodities purchased for resale on "Line 9612 - Resales of commodities purchased."

Line 9829 – Motor vehicle interest and leasing costs

Enter the leasing costs for your motor vehicle or the interest on the money you borrowed for a motor vehicle.

Line 9935, Allowance on eligible capital property

Enter the annual allowance calculated for capital property from the operation's Statement of Farming Activities.

Line 9936, Capital Cost Allowance

Enter the amount of capital cost allowance (CCA) you calculate on all the eligible assets used in your farming operation.

Line 9937, Mandatory inventory adjustment – prior year

Record the total of any mandatory inventory adjustments (prior year) from the operation's Statement of Farming Activities.

Line 9938, Optional inventory adjustment – prior year

Record the total of any optional inventory adjustments (prior years) from the operation's Statement of Farming Activities.

Line 9896, Other (specify)

The expenses listed on the form are only the most common ones. If you have other farming expenses (non-allowable for CAIS program purposes) that are not listed on the form, enter the total amount on line 9896. Then list the items on the blank lines provided under line 9896.

You may have received an overpayment from one of the programs identified on lines 9540 and 9544. Use line 9896 to record any overpayments which you repaid.

Record losses from futures transactions involving commodities which you did not produce or were not considered a hedging strategy.

Section 6: Statement of Farming Activities

The information on the Statement of Farming Activities section of the form is used to verify that the information reported on your CAIS form is the same as what you reported to the CRA. Completion of this section is mandatory.

If you are a Status Indian and do not file a tax return, skip this section. Please ensure that you fill out Shareholder/Member and/or Partnership Information section(s) if applicable.

Use the operation's Statement of Farming Activities to complete the following information.

Line 9959, Gross farming income

Record the gross farming income from the operation's Statement of Farming Activities.

Line 9968, Total farming expenses

Record the total farming expenses from the operation's Statement of Farming Activities.

Line 9969, Net farming income (loss) before adjustments

Record the net farming income (loss) before adjustments from the operation's Statement of Farming Activities.

Line 9941, Optional inventory adjustments/current year

Record the total of any current year optional inventory adjustments from the operation's Statement of Farming Activities.

The optional inventory adjustment applies to you only if you use the cash method of accounting for income tax.

Line 9942, Mandatory inventory adjustments/current year

Record the total of any current year mandatory inventory adjustments from the operation's Statement of Farming Activities.

The mandatory inventory adjustment applies to you only if you use the cash method of accounting for income tax.

Line 9944, Net farming income (loss) after adjustments

Record the net farming income (loss) after adjustments from the operation's Statement of Farming Activities.

Line 9946, Net farming income (loss)

Record the net farming income (loss) from the operation's Statement of Farming Activities.

SHAREHOLDER/MEMBER INFORMATION

Corporations, use your Statement of Share Capital to complete the following.

Line 865, Number of members in co-operative

Complete this line only if the operation is a co-operative.

Line 854, Total number of outstanding common shares (voting and non-voting)

Enter the total number of outstanding common shares (voting and non-voting) held by shareholders.

Name of shareholder/member

Enter the name and Social Insurance Number (SIN) of the shareholder/member or group of related shareholders/members who have controlling interest in the corporation. When a corporation is a shareholder, list the names and Social Insurance Numbers of the participating shareholder or group of related shareholders that has controlling interest in that corporation. Attach a separate sheet if necessary.

Line 855, Number of common shares (voting and non-voting) per shareholder

Corporations, enter the number of common shares held by each shareholder(s) listed.

PARTNERSHIP INFORMATION

Complete this section only if the operation is a partnership.

Partnership name

Enter the partnership's name.

Partners' names

Record the name of each individual, corporate or co-operative partner, starting with the participant's name.

If another partnership is a partner, list the names of the partners in that partnership.

Percentage (%) share

Record each partner's percentage share based on the allocation of partnership net income/loss reported to the CRA (excluding Status Indians) unless:

- interest has been paid on partner's capital, or
- salaries have been paid to partners.

In these cases, exclude these amounts in determining the partner's percentage share.

If another partnership is a partner, determine the beneficial ownership of each individual member.

Example:

The Smith & Smith Partnership owns 60% of the Sunny Skies Partnership. Since Fred Smith Ltd. and Mary Smith Ltd. each own 50% of the Smith & Smith Partnership, each corporation has a 30% beneficial ownership in the Sunny Skies Partnership.

SIN or BN

Enter the Social Insurance Number (SIN) for each individual partner.

Enter the Business Number (BN) for corporate or co-operative partners if applicable.

Chapter 4: Inventories, Purchased Inputs, Deferrals, Receivables, and Payables

Completing Your CAIS Forms:

All participants must complete all sections on page 5 of the Statement A that are relevant to their farming operation (and if necessary, Statement B). If you file to the CRA on the accrual basis, only complete certain parts of the crop inventory, livestock inventory, as well as the productive capacity section if it applies to you.

Note: If this page of the form does not provide you with enough lines in each section to supply us with all your farming information, you should attach a second copy of page 5 to your form with the remainder of the information on it.

Historical Information for New Participants:

The historical information you provide is used by the CAIS Administration to calculate your reference margins. It is also used to adjust your reference margins, where necessary, to account for any structural change that may have occurred in your farming operation. More information on structural change can be found on the CAIS program Web site.

If this is the first year you have applied to CAIS or you have “skipped” a year(s), please contact the CAIS Administration for the forms needed to gather this information.

Note: Your application may be considered ineligible or its processing may be delayed if any information is missing or incomplete. Even if a third party completes your application for you, you are responsible for making sure it is complete and sent to the Winnipeg Tax Centre (or to the CAIS Administration if you are a Status Indian) before the application deadline (postmarked on or before the deadline).

Do not send in any additional information, such as historical information or worksheets, to the Winnipeg Tax Centre. All additional information must be sent to the CAIS Administration attached to the *CAIS Additional Information and Adjustment Request Form*. This form can be found in the middle of this guide or on the CAIS program Web site.

CAIS Program Codes:

When filling out page 5 of the Statement A you will need to use the following code lists:

- **Inventory Code List A and B:** Used to identify codes and descriptions for commodities you will be listing on page 5 of the program forms. These lists begin on page 32 of this guide.
- **Units of Measurement Code List:** Used to fill in column ‘c’ of the Crop Inventory Valuation and Productive Capacity (section 8). This list can be found on page 64 of this guide.
- **Expense Code List:** Used to fill out Purchased Inputs (section 10) and Accounts Payable (section 12) on page 5. This list can be found on page 64 of this guide.
- **Commodity List :** Used to identify codes and descriptions of commodities for sections 10, 11, and 12 on page 5. This list begins on page 28 of this guide.
- **Program Payment List:** Used to identify codes and descriptions for Deferred Income and Receivables (section 11). This list begins on page 31 of this guide.
- **Productive Capacity List:** Used to identify codes and the units required for reporting “other” commodities that are not listed on the productive capacity (Section 9) of the Statement A. This list begins on page 62 of this guide.

End of Year Prices (EYPs) for Commodities listed under Inventory Code List A:

You are not required to provide EYPs for the Crop or Livestock Inventory of your program forms if the commodities you are reporting are found under Inventory Code List A.

A CAIS Program Price List is included with your forms and guide package, which includes the EYPs for commodities listed under Inventory Code List A. The CAIS Administration will use these EYPs when processing your application.

If you do not feel that the EYPs in the CAIS Program Price List are appropriate to your farm, you may use EYPs other than those in the CAIS Program Price List **only** if you can demonstrate that:

- your commodity is substantially different than the commodity listed on the published price list; or
- your method of marketing the commodity was substantially different than the general marketing practice reflected in the published price list.

In either of these cases, you may use EYPs based on sales or purchases of the specific commodity in your name and occurring within 30 days either before or after your fiscal year-end. For your own EYPs to be accepted, you must send copies of receipts and/or supporting documents that substantiate these EYPs to the CAIS Administration using the *CAIS Additional Information and Adjustment Request form*. This form and any supporting documents should be sent to the CAIS Administration at approximately the same time you submit your application, or within your adjustment time frame. Please see the CAIS Program Handbook available from the CAIS Administration or from the CAIS Web site, for information on adjustments.

The CAIS Administration reserves the right to determine whether submitted EYPs are reasonable for all of your inventory.

End of Year Prices (EYPs) for Commodities listed under Inventory Code List B:

You **must** provide EYPs for both the Crop and Livestock Inventory commodities you are reporting on your program forms that are listed under Inventory Code List B. The EYP you provide for your commodity must be based on the estimated market prices at year end. Although it is not mandatory to provide documentation supporting your prices for these commodities, doing so will assist the Administration to process your application and will increase the likelihood of your price being accepted. Supporting documentation includes:

- receipts from sales or purchases of the commodity; or

- commodity specific price information from appropriate commodity marketing agencies.

For supporting documentation to be considered, it must be submitted to the CAIS Administration using the *CAIS Additional Information and Adjustment Request form*. This form and any supporting documents should be sent to the CAIS Administration at approximately the same time you are submitting your forms to the Winnipeg Tax Centre (or to the CAIS Administration if you are a Status Indian) or within your adjustment time frame. Sending the information in at the same time you submit your application ensures that the CAIS Administration has the information at the time your application is processed. The CAIS Administration reserves the right to determine whether submitted EYPs are reasonable for all of your inventory.

Provincial prices are collected from Statistics Canada, Agriculture and Agri-Food Canada (AAFC), the Canadian Wheat Board (CWB), provincial agriculture departments, and commodity organizations.

When submitting additional information such as receipts or supporting documentation, please refer to page 6, Sending Additional Information.

Organic Commodities: Producers who are reporting organically produced commodities must be able to provide organic certification upon the request of the CAIS Administration.

Section 7: Livestock Inventory Valuation

You must complete this section of Statement A if you carried over livestock in your inventories from your 2006 fiscal year to the following fiscal year.

Note: If you filed to the CRA on the accrual basis for all years, do not complete column (d).

Check the “Yes” box for a decrease in productive capacity if you feel this operation has undergone a downward structural change specifically because of disaster circumstances during the program year. A decrease in productive capacity means a decrease in the overall amount that you can produce.

For example, producers who had their livestock ordered destroyed by CFIA due to disease should check “Yes” to a decrease due to disaster circumstances.

Livestock Lease Agreements

If you are involved in a lease agreement, or if you own a portion of an animal, list only your share (e.g., ½ bull).

Lessee: If you lease a breeding herd but take only a percentage of the calf crop, list only your share of the herd based on your share of the calf crop, using the Breeding Females, Leased (not owned) code 8134.

Example:

If you lease 100 cows but take only 60% of the calf crop, report only 60 cows under code 8134, Breeding Females, Leased (not owned). You would also then report the corresponding number of calves (according to your lease agreement) using the appropriate code for their weight class.

Lessor: If you own cows but lease them out and take a percentage of the calf crop, you should record 100% of your cows on the Livestock Inventory using the applicable codes found in the Inventory Code Lists. Do not use code 8134, Breeding Females, Leased (not owned). You would also then report the corresponding number of calves (your share according to the lease agreement) using the appropriate code for their weight class.

HOW TO COMPLETE THE COLUMNS:

Columns a and b: List all livestock by code and description that you had on hand at the end of your 2006 fiscal period. List each class of livestock separately. Use Inventory Code Lists A and/or B to identify each code and description for each livestock class.

Column c: Indicate the number of head of each livestock class that you had on hand at the end of your 2006 fiscal period.

Note: You must use actual number of head. Do not round numbers, and do not enter dollar values instead of number of head.

Column d: You will only need an EYP to value each class and species of livestock if they are found under Inventory Code List B. If the livestock category you are reporting is listed under Inventory Code List A, leave the EYP column blank.

Section 8: Crop Inventory Valuation and Productive Capacity

You must complete this part of your Statement A if you meet any of the following criteria:

- you produced or seeded crops or forage (with the expectation of harvest) during the program year;
- you had unseedable acres in the program year (see page 22 for an explanation of unseedable acres);
- you carried over crops or forage in your inventories from your 2005 fiscal year into 2006 (even if you did not produce the crop again in 2006); or
- you carried over crops or forage in your inventories from your 2006 fiscal year to the following fiscal year.

This part of the form is used to measure your crop and forage inventory change from the ending amount you reported for 2005 to the ending amount in the 2006 program year. This part of the form is also used to establish that your farm has completed a production cycle.

Provide the contract or identification numbers for any production (crop) insurance relating to the crops listed on this page.

Check the “Yes” box for a decrease in productive capacity if you feel this operation has undergone a downward structural change specifically because of disaster circumstances during the program year. A decrease in productive capacity means a decrease in the overall amount that you can produce.

For example, producers who were unable to seed or harvest some or all of their land due to excessively wet or dry conditions, should check “Yes” to a decrease being due to disaster circumstances.

Note: If you filed to the CRA on the accrual basis for all years, do not complete column (g).

Crops/forage carried over from 2005 but no longer seeded/produced in 2006

If you had an ending inventory amount in 2005 for a commodity you stopped producing in 2006, complete columns a-c of Section 8, and enter zero in the 'acres' and 'quantity produced' columns. Indicate the amount (if any) of ending inventory in column f. If this commodity falls under Inventory Code List B you must provide your own EYP in column g.

Landlords/Tenants

If you are a tenant involved in a crop share, list only your share of the acres and quantities. Landlords are not eligible unless their share of the revenue is in accordance with their share of the CAIS eligible expenses. This is considered a joint venture.

Example:

Joe rents 300 acres from Bill on terms that he receives 2/3 of the crop, and Bill pays 1/3 of the eligible expenses. In 2006, the rented land produces 300 tonnes of wheat. Joe, the tenant, will report 200 acres and 200 tonnes of wheat (2/3 of both the acreage and the production). Bill, the landlord, will report 100 acres and 100 tonnes of wheat (1/3 of both the acreage and the production).

Perishable Horticulture Crops

For a commodity that is considered a perishable horticulture crop for CAIS purposes (i.e., a horticulture crop that spoils or decays easily and cannot be stored for periods longer than 10 months, such as potatoes, apples, carrots, etc.), adjustments are made on an accounts receivable basis, and not on an inventory valuation basis.

Do not record ending inventories for perishable crops. Report the Quantity Produced from your 2006 fiscal period. **Do not** report any production from the previous fiscal year.

See Section 11: Deferred Income and Receivables on your Statement A to report any income from sales of 2006 crops that are received in 2007.

Planting Densities for BC Apples and Sweet Cherries

BC producers who are reporting apples or sweet cherries on section 8, must ensure that the correct code is used according to age and planting density. These codes are found in Inventory Code List B, which begins on page 38 of this guide. The breakdown of planting densities are identified below.

Apples:

Low density: less than 500 trees per acre.

Medium density: between 500 and 999 trees per acre.

High density: 1000 or more trees per acre.

Sweet Cherries:

Low density: less than 500 trees per acre.

High density: 500 or more trees per acre.

Unseedable Acres

Be sure to report all acres that you would normally have seeded in the program year, but could not due to your land being too wet or too dry, beside "Unseedable Acres" near the bottom of the Crop Inventory Valuation and Productive Capacity. Report all summerfallow and pasture/wasteland acres on the designated lines.

Unharvestable Acres

If you grew a commodity and expected to be able to harvest it in the program year, but could not due to reasons beyond your control, report the commodity and acres on your crops inventory and then report your production as zero.

Standing/Unharvested Crops

If your fiscal year-end is such that your farm always has a standing crop (e.g., July 31), do not include the standing crop in inventory.

If your fiscal year-end is such that a standing crop occurs in some years because harvesting may or may not have been completed by fiscal year-end (e.g., September 30), include the standing crop in inventory. Fall and winter crops should also be reported in this manner. Once the crop has been

reported using the correct inventory code for that commodity, use code *6826, Harvest Discount Allowance* to indicate the total acreage (regardless of the commodity) that was still standing at your fiscal year-end.

Example:

You had a total of 400 acres seeded to flax. You were only able to harvest 250 of these acres before your fiscal year-end, leaving you with 150 acres still standing. Therefore, on your crops inventory you would report 400 acres for flax, reporting the actual harvest amount you received from those acres. You would then report 150 acres as standing using code *6826, Harvest Discount Allowance*.

Snowed-Under Crops

Snowed-under crops are considered to be inventory and should be reported on a separate line on the crop inventory. Report the actual harvested amount after the harvest has been completed. If the crop was not salvageable, indicate a quantity of zero.

Once the crop has been reported using the correct inventory code for that commodity, use code *6826, Harvest Discount Allowance* to indicate the total acreage (regardless of the commodity) that was snowed under.

Example:

You had a total of 350 acres seeded. 100 acres were seeded to canola while the other 250 acres were seeded to barley. You were able to harvest 80 of your canola acres and 200 of your barley acres before the remainder of your crops were snowed under. Therefore, on your crops inventory you would report 100 acres for canola and 250 acres for barley, reporting the actual harvest amount you received from those acres. You would then report 70 acres as snowed under using code *6826, Harvest Discount Allowance*.

EYPs applied to both standing and snowed-under crops will be reduced by a harvesting allowance as determined by the CAIS Administration.

Sod producers

Report the amount of sod harvested, not the amount seeded.

Berry Producers

In some operations where early harvesting of berries is possible, a second planting of another commodity may occur. If there is expectation of harvest for both commodities in the same program year, then you would report the acreage and production on the crop inventory page for each commodity.

If you carried over inventory from 2005 and stopped producing the commodity in 2006, complete columns a-d and enter zero as the quantity produced. Indicate the amount, if any, of ending inventory. If your commodity falls under Inventory Code List B, you must provide your own price in column g.

HOW TO COMPLETE THE COLUMNS:

Column a: Use Inventory Code List A and/or B to identify each crop grade and variety. Leave the code blank if the commodity is not listed in the Inventory Code Lists.

Column b: List all commodities that you produced, or had on hand at the end of your 2006 fiscal period. List each grade or variety of crop separately (e.g., list #1 Wheat 15% separately from #1 Wheat 12.5%).

Column c: Enter the code for the unit of measurement used to measure the commodity you are reporting. Commodities must be reported using units of measurement (e.g., tonnes), not dollars. Use the same unit of measurement for all entries in a single row. Refer to the Units of Measurement Code List to complete.

Column d: Indicate the number of acres used to produce each crop. List only those acres for crops that produced, or should have produced, a crop during the program year. For commodities not measured in acres, use the unit of measurement considered standard for that commodity. For example, greenhouse operations must report their unit of measurement in square metres.

Column e: Indicate the quantity of the crop that was produced in the program year.

Column f: Indicate the quantity of crop you had at the end of your fiscal period.

Column g: You will only need an end of year price (EYP) to value crops listed under Inventory Code List B. If the commodity you are reporting is listed under Inventory Code List A, please leave the *EYP* column blank.

Section 9: Livestock Productive Capacity

The CAIS program uses the information on this part of page 5 to adjust your reference margins, where necessary, to account for a structural change that occurred in your farming operation.

Livestock Lease Agreements

If you lease animals but do not take 100% of the revenue from the animal, report only your share of the agreement.

For example, if you lease 100 cows but only keep 60% of the calf crop, report 60 cows and follow the instructions below for cow-calf operators.

For commodities not listed here, refer to the Productive Capacity List, and report the items under “Other.”

Productive Animals

Cow-calf and farrowing operations should provide a breakdown of the number of females that have calved or farrowed for this operation within this year. Calves/piglets born in the program year are automatically factored in with each cow/sow in this category. Calves/piglets, therefore, should not be reported as feeders in the same fiscal period they were born regardless of whether they were weaned, sold, or held over to sell in a different fiscal period. Calves/piglets that are held over and sold in a different fiscal period would be reported as feeders at that time (if they have had an appreciable gain in that fiscal period).

Number of Feeder Livestock - Cattle

Enter the number of animals fed. In order to be considered a fed animal, the producer must have made an **appreciable contribution** to the growth and maturity of the animal in the program year (excluding all breeding animals, culls, and animals that have not been weaned and weaned animals born in the program year). An appreciable contribution is defined as 90 kg (200 lbs) weight gain or a minimum of 60 days on feed for cattle.

Categorize the animals fed based on the sale weight, if sold in the program year, or expected sale weight, if not sold in the program year.

Note: Feeder categories can include both animals born on the farm (if not reported in same year they are born) and purchased animals. Custom fed livestock should be reported under the Custom Fed category.

Number of Feeder Livestock – Hogs

Enter the number of animals fed. Animals fed should not include breeding animals, culls, animals that have not been weaned, and weaned animals born in the program year. Categorize the animals fed based on the sale weight, if sold in the program year, or expected sale weight, if not sold in the program year.

Example

You purchased, fed, and sold 100 Isoweans to weanling weight (8 to 50 pounds) and have fed another 100 feeder hogs (50 pounds to slaughter). Assuming that all animals had an appreciable contribution in the program year, you would report 100 Hogs, Nursery (fed to 50lbs), and 100 Hogs, Feeders (fed over 50lbs).

Custom Fed livestock (not owned)

Enter the number of animal feed days. Animal feed days is calculated as the number of animals x number of days each animal was fed. For example: 100 animals fed for 3 months = 100 x 90 = 9000 feed days.

Supply Managed Commodities

Enter the amount of quota/contract held.

Other (specify below)

Use the Productive Capacity List on page 62 of this guide to determine the code and the units needed to report your commodity that does not fit into the above categories.

Section 10: Purchased Inputs

All participants, except those who filed to the CRA on the accrual basis, must complete this part of the Statement A if it is relevant to their farming operation. Examples of inputs include fuel, chemicals, purchased seed, etc.

HOW TO COMPLETE THE COLUMNS:

Code and Description

For each item you are listing, please enter the appropriate code and description. For a list of codes, please refer to the Expense Code List or the commodity code list. If your item is not listed, please leave the code blank.

List all inputs you had on hand at the end of your 2006 fiscal period. This includes fall application of fertilizer and chemicals (if applicable) and prepaid purchases. If you choose to report purchased seed in this section, do not report the amount again on the crop inventory.

End Year Amount

Indicate the dollar amount that you had on hand at the end of your 2006 fiscal period. Include any applicable 2006 fall applications and any prepaid purchases in 2006 that are designated for the 2007 fiscal year.

Example

Based on a December 31 fiscal year-end: In October of 2006, you purchased \$45,000 worth of fertilizer. You applied half of this amount in the fall and carried the other half in inventory into the 2007 fiscal year. In this instance, you would report a total of \$45,000 in the End of Year Amount.

Section 11: Deferred Income and Receivables

All participants, except those who filed to the CRA on the accrual basis, must complete this part of the Statement A if it is relevant to your farming operation

Deferred income is income you have chosen to postpone receipt of to the following tax year. A receivable is income that is owed to you for goods delivered or services provided in one fiscal year, but is not paid to you until the following tax year. In order for deferred income or a receivable to be considered allowable for the CAIS program, it must be associated with income that is considered allowable for the CAIS program (e.g., a receivable for a commodity sale is allowable; a receivable for machinery rental is non-allowable). For further details on allowable and non-allowable items, refer to the *CAIS Program Handbook*.

Production (Crop) Insurance must be reported as a receivable if you have not received your full indemnity before your 2006 fiscal year end.

Canadian Wheat Board Payments

For CAIS purposes, Canadian Wheat Board (CWB) adjustment, interim, and final payments, or payments from any other pooled commodity, are not to be reported as receivables on this section of your Statement A unless you actually requested the payment be deferred by the CWB from one fiscal year into the next.

Fed Cattle Set-Aside

If you received or will receive a payment under the Fed Cattle Set-Aside Program for cattle held over at your 2006 fiscal year end, you must report the portion of that income attributable to 2006 as a receivable for your 2006 fiscal year on this part of the form.

Example

With a December 31 fiscal year end, if the effective date of the set-aside was December 1, 2006, and the amount per head per day was \$1.50 (as per auction price), the producer's 2006 CAIS receivable would be 31 days x \$1.50 = \$46.50 per animal. The total amount of the receivable would be entered on this section of the form.

Feeder Calf Set-Aside

Payments from this program are considered income in the year they are received.

Prescribed Drought Region (PDR) and Canadian Food Inspection Agency (CFIA) Deferrals

If you deferred a PDR or CFIA payment out of your 2006 fiscal year, report the amount of the deferral. Use the codes from the "PDR Deferred/CFIA Livestock Codes" chart on page 7.

Perishable Horticulture Crops

For a commodity that is considered a perishable horticulture crop for CAIS purposes (i.e., a horticulture crop that spoils or decays easily and that cannot be stored for periods longer than 10 months, such as potatoes, apples, carrots, etc.), adjustments are made on an accounts receivable basis and not on an inventory valuation basis. Record the total of actual sales of your 2006 program year crop that occurred in 2007 as an ending receivable, once your entire 2006 crop has been marketed and sold.

Your completed Statement A must be sent by the 2006 program deadline date. If you have not marketed your entire 2006 crop or received all of your income from your 2006 program year at the time of completing your Statement A, use code 4999, *Perishables-Unreported Deferral* to indicate this, leaving the ending receivable blank. When the ending receivable value is known, submit the information to the CAIS Administration. The CAIS Administration cannot process your application until you have provided this amount. However, a partial payment based on an estimate may be available by completing the Perishable commodities worksheet.

Perishable Commodities Worksheet

The *Perishable Commodities Worksheet* option is available to producers of perishable horticulture crops who apply for the 2006 CAIS program. This is not a mandatory worksheet. By submitting this worksheet to the CAIS Administration at the same time you submit your 2006 Statement A, you are able to apply for the 2006 program year before selling or otherwise disposing of your 2006 perishable commodity crop(s). Producers who market some or all of their commodities in a marketing pool and have final pool payments outstanding are not eligible to use this form as the amount of the outstanding pool payments cannot accurately be estimated.

For more information on the worksheet contact the CAIS Administration.

HOW TO COMPLETE THE COLUMNS:

Code and Description

Enter the appropriate code and description. For a list of codes, refer to the Commodity Code List. If your item is not listed, leave the code blank.

Ending Receivables and Income Deferred to 2007

Indicate the dollar value of the account receivable or deferred income item that is owed to you at the end of your 2006 fiscal period.

Section 12: Accounts Payable

All participants, except for those who filed to the CRA on the accrual basis, must complete this part of Statement A if it is relevant to their farming operation. An accounts payable is an expense that you owe for goods and services received but have not paid for by the end of your fiscal year.

In order for an accounts payable to be considered allowable for the CAIS program, it must be associated with an expense that is considered allowable for the CAIS program (e.g., a payable for a livestock purchase is allowable; a payable for building a barn is non-allowable).

Include in this part:

- any expenses for inputs that were not paid for but were on hand in your inventory at the end of your 2006 fiscal year (they must also be reported appropriately in Purchased Inputs); and
- any expenses for feed or livestock that were unpaid but on hand in your inventory at the end of your 2006 fiscal year (they must also be reported appropriately on your Crop and/or Livestock Inventory).

Do not include:

- the interest portion of an accounts payable;
- amounts owed for items purchased through loans, lines of credit, or credit cards that have already been reported as an expense to the CRA for tax purposes; and
- CWB advance payments.

HOW TO COMPLETE THE COLUMNS:

Code and Description

For each item you are listing, please enter the appropriate code and description. For a list of codes, please refer to the Expense Code List or Commodity Code List. If your item is not listed, please leave the code blank.

End of Year Amount

Indicate the dollar amount that you owed for the payable item at the end of your 2006 fiscal period.

OTHER CAIS PROGRAM INFORMATION

New CAIS Participants

If you have not already received the new participant package for the CAIS program, please contact the CAIS Administration.

Worksheets Available from the CAIS Administration:

The following worksheets can be requested by contacting the CAIS Administration, or can be downloaded from the CAIS Web site.

The Modified Accrual Accounting Option

(MAAO): Due to the nature of cash accounting, income and expenses may be included in a producer's margins which do not reflect the income earned in that year. This is common in cases where producers defer income and/or expenses from one year to the next, or when producers expand their operation and purchase large quantities of inventory.

The MAAO is an **optional** feature which allows producers to adjust all their reference years using the same method of adjusting income and expenses that is applied to the program year. This includes adjustments to reflect changes in inventory, purchased inputs, deferrals, accounts receivable, and accounts payable from the start of each reference year to the end of each reference year. MAAO applications that are submitted will only be applied by the CAIS Administration if it benefits the producer. However, once the MAAO is used, the modified accrual reference margins will continue to be used each year, regardless of whether it increases or decreases the producer's payment.

The Perishable Commodity Worksheet:

This is an **optional** worksheet available to producers of perishable horticulture crops which allows producers to apply for the 2006 program year before selling their 2006 perishable crop(s).

Accrual to Cash Worksheet: This worksheet is used to adjust the allowable income and expenses in your reference margins from the accrual method of accounting to the cash method of accounting when required. For more information, refer to the *CAIS Program Handbook*.

Cash to Accrual Worksheet: This worksheet is used to adjust the allowable income and expenses in your reference margins from the cash method of accounting to the accrual method of accounting when required. For more information, refer to the *CAIS Program Handbook*.

Productive Capacity Information

Worksheet: A Productive Capacity Information Worksheet must be filled out by all new participants to the CAIS program. The information provided on this worksheet is used to adjust reference year production margins, where necessary, to determine and account for any structural change that may have occurred in the farming operation.

A separate Productive Capacity Information Worksheet is available for the following:

- **BC Apple Producers**
- **BC Sweet Cherry Producers**
- **New Brunswick and Nova Scotia Low Bush Blueberry Producers**
- **BC, New Brunswick and Nova Scotia Cranberry Producers**
- **Greenhouse and Nursery Operations**

Grains, Oilseeds and Special Crops

Commodity	Code
Barley (seed) -----	003
Barley (feed) -----	018
Beans (dry edible) -----	004
Borage -----	006
Buckwheat -----	007
Canadian Wheat Board payments -----	002
Canary seed -----	008
Canola -----	010
Chick peas/garbanzo beans -----	023
Corn (seed) -----	011
Corn (feed) -----	019
Faba beans -----	012
Field peas (seed) -----	013
Field peas (feed) -----	022
Flaxseed -----	014
Forage (including pellets, silage) -----	264
Forage seed -----	015
Grain (pellets, screenings, silage) -----	039
Hemp -----	030
Khorasan wheat/ kamut -----	036
Lathyrus -----	040
Lentils -----	041
Lupins -----	042
Millet -----	043
Mustard seed -----	044
Oats (seed) -----	045
Oats (feed) -----	020
Oilseed radish -----	038
Prepared feed and protein supplements -----	046
Quinoa -----	047
Rice -----	048
Rice, wild -----	270
Rye -----	049
Safflower -----	050
Soybeans, including canatto, nato (seed) -----	053
Soybeans, including canatto, nato (feed) -----	057
Spelt -----	037
Straw -----	267
Sugar beets (including molasses) -----	268
Sunflowers -----	054
Tobacco -----	269
Triticale -----	055
Vegetable seed (seed production only) -----	051
Wheat (seed) -----	056
Wheat (feed) -----	021

Edible Horticulture

Commodity	Code
Apples and by-products -----	060
Berries	
Black/red currants -----	065
Blackberries -----	066
Blueberries -----	067
Cranberries -----	068
Gooseberries -----	069
Loganberries -----	070
Raspberries -----	071
Saskatoon berries -----	072
Strawberries -----	073
Tame elderberries -----	074
Fruit	
Fruit juice (except apple) -----	081
Grapefruit -----	082
Grapes -----	083
Kiwi fruit -----	084
Lemons -----	085
Oranges -----	086
Watermelons -----	087
Wine (except apple) -----	088
Fruit – Tender	
Apricots -----	091
Cherries (sweet, sour) -----	092
Nectarines -----	093
Peaches -----	094
Pears -----	095
Plums -----	096
Prunes -----	097
Herbs and Spices	
Anise -----	101
Basil -----	102
Caraway seed -----	103
Chives -----	104
Cilantro -----	105
Comfrey -----	106
Coriander -----	107
Dill -----	108
Evening primrose -----	109
Fennel -----	110
Fenugreek -----	111
Fresh herbs -----	112
Garlic -----	113
Ginseng -----	114
Marjoram -----	115
Mint -----	116
Monarada -----	117
Oregano -----	118
Parsley -----	119
Pepper -----	120
Rosemary -----	121
Sage -----	122

Commodity List

Edible Horticulture

Commodity	Code
Salsify	123
Scorzonera	124
Summer savory	125
Tarragon	126
Thymol	127
Watercress	128
Medicinal herbs	145
Borage (herb)	146
Mushrooms (including spawn)	131
Nuts (all)	140
Potatoes and by-products	147
Potatoes (for potato chips)	148
Potatoes (feed)	149
Vegetables – Field fresh	
Artichokes	160
Asparagus	161
Beets	162
Bok choy	163
Broccoflower	164
Broccoli	165
Brussels sprouts	166
Cabbage (green, red)	167
Cantaloupe	168
Carrots	169
Cauliflower	170
Celery	171
Chinese cabbage	172
Chinese vegetables	173
Collards	174
Cucumbers	175
Eggplant	176
Endive	177
English cucumbers	178
Fiddleheads	179
Flowers (edible)	180
Horseradish	181
Kohlrabi	182
Leeks	183
Lettuce	184
Melons	185
Mustard leaves	186
Onions	187
Onions (yellow seeded)	188
Onion sets	189
Parsnip	190
Peppers (red, green, or sweet)	191
Pumpkins	192
Radish	193
Rhubarb	194
Rocket	195
Romaine lettuce	196
Rutabagas	197
Shallots	198
Snap beans	199
Spanish onions	200
Spinach	201
Squash	202
Sweet corn	203

Edible Horticulture

Commodity	Code
Sweet peas	204
Sweet potatoes/yams	205
Swiss chard	206
Tomatoes	207
Turnips	208
Vegetable marrow	209
Wax beans	210
Weeds (edible)	211
Witloof chicory	212
Zucchini	213
Vegetables – Field processing	
Adzuki beans	216
Baby carrots	217
Broad beans	218
Cabbage (for coleslaw only)	297
Cabbage	298
Carrots	219
Cauliflower	299
Chick peas/garbanzo beans	220
Cucumbers	300
Gherkins	221
Green beans	222
Green peas	223
Jacob beans	224
Lima beans	225
Mung beans	226
Okra	227
Peppers	301
Pumpkins	302
Red beets	303
Snap beans	228
Soldier beans	229
Squash	304
Sweet corn	305
Stevia	230
Tomatoes	231
Wax beans	306
Vegetables – Greenhouse	
Cherry tomatoes	233
Cucumbers	234
Lettuce	235
Peppers	236
Tomatoes	237

Non-edible Horticulture

Commodity	Code
Bedding plants	132
Flowers and ornamental foliage	133
Fruits and vegetables (non-edible)	134
Seeds and bulbs	135
Shrubs	136
Sod (peat-moss-based)	137
Sod (mineral-based)	141
Trees (cultivated Christmas)	138
Trees (fruit and ornamental)	139

Poultry

Commodity	Code
Chickens	
Pullets for meat production	360
Broilers	361
Roasters	362
Pullets for egg production	365
Chicken eggs	
Chicken, eggs for consumption	343
Broiler chicken hatching eggs	344
Commercial game birds	336
Ducks (including eggs)	332
Geese (including eggs)	333
Turkeys	334
Turkey eggs	342

Other Red Meats (including hides, velvet, pelts)

Commodity	Code
Alpacas	370
Buffalo/bison	350
Commercial game animals	351
Deer	352
Elk	353
Goats (including milk)	354
Llamas	355
Rabbits	356
Swine/hogs	341

Cattle and Calves (including hides)

Commodity	Code
Slaughter cattle	
Cattle raised from birth	702
Cows and bulls	706
Grain-fed veal	704
Purchased cattle	700
Feeder cattle	
Cattle raised from birth	710
Purchased cattle	708
Calves	
Calf sales (excluding purebreds)	712
Bull semen, cattle embryos	712
Non-purebred breeding stock (sold for breeding purposes)	712
Purebreds	
Purebred cattle	718
Cattle and calf purchases	762
Bull semen and cattle embryo purchases	762

Other Commodities

Commodity	Code
Bee by-products	375
Leaf cutter bees	312
Honey	129
Honey bees	374
Dogs	313
Donkeys/mules	367
Dulse	314
Exotic birds/game	368
Pheasants (including eggs)	338
Ostriches	371
Rheas	372
Emus	373
Fish meal	263
Groundhogs/hedgehogs	369
Horses (including hides)	316
Pregnant mare urine (PMU)	322
Kenaf	317
Maple products	130
Milk and cream (cattle)	319
Wool	328
Ranch fur	238
Manure	318
Wood	259

Sheep and Lambs (including hides)

Commodity	Code
Slaughter lambs	
Ewes and rams	734
Lambs raised from birth	730
New crop lambs (less than 85 lbs)	732
Purchased feeders	728
Feeder lambs	736
Purebreds	
Purebred sheep and lambs	742
Sheep and lamb purchases	763

Note:

For information on any commodities not included in this listing, contact your CAIS Administration.

Program Payment List

See the following lists to determine the correct code to be used for recording the payment type on Statement A or on Statement B.

Program payments received from the following list of payments as compensation for commodity income or loss are included in calculating your CAIS program year production margin.

Program Payment	Code
BC Cull Animal Program	457
BC Negative Margin Insurance Pilot Program	497
BC Steer and Heifer Market Transition Program	496
Bovine Spongiform Encephalopathy (BSE) Recovery program	468
Canadian Food Inspection Agency (CFIA) Compensation	469
Cover Crop Protection Program	473
Crop/Hail insurance	
Grains, oilseeds, and special crops	401
Edible horticulture crops	402
Non-edible horticulture crops	470
Other commodities, including livestock	463
Farm Income Payment (FIP) Direct	485
Farm Income Payment (FIP) General	484
Fed Cattle Set-Aside Program (All Provinces)	483
Feeder Calf Set-Aside Program (All Provinces)	482
Grains and Oilseeds Payment Program (GOPP)	486
Insurance Proceeds for allowable expense items	406
Livestock Feed Insurance Program	412
Manitoba Cull Cow Program	492
Manitoba Drought Assistance Program	489
Manitoba Feeder Assistance Program	480
Manitoba Other Ruminant Industry Transitional Program	488
Manitoba Slaughter Deficiency Program	481
Nova Scotia Modified BSE Recovery Program	491
Nova Scotia Ruminant Industry Support Program	487
Saskatchewan Cull Animal Program	494
Saskatchewan Herd Retention Program	493
Saskatchewan Unseeded Acreage Support Payment Program	477
Transitional Industry Support Program (TISP)	498
Waterfowl/Wildlife Damage Compensation	
Grains, oilseeds, and special crops	418
Horticulture	419
Other commodities	425

Program payments received from the following list of payments as compensation for commodity income or loss are NOT included in calculating your CAIS program year production margin.

Program Payment	Code
Alberta Revenue Insurance Coverage	456
Alberta Spring Price Endorsement	495
Canada-Ontario Grain and Oilseed Payment	410
Canada-Ontario Grain Stabilization Payment	410
Canadian Farm Families Options Program (<i>Options</i>)	420
CAIS Inventory Transition Initiative (CITI)	421
Dairy Subsidies	435
Green Plan, Farm-Based Program	
Permanent cover practices	466
Industry Transition Production Assistance Program	478
Market Revenue Insurance (MRI)	
Grains, oilseeds, and special crops	410
Edible horticulture crops	411
Non-edible horticulture crops	474
Ontario Grain and Oilseed Payment	471
Production Insurance (PI) Premium Adjustment	499
Transitional Financial Assistance Program (TFA)	427

Inventory Code List A

Shaded areas show which provinces use the code when reporting inventories. Only provide EYPs in sections 7 and 8 of your application for the following commodities if you can demonstrate that:

- your method of marketing the commodity was substantially different than the general marketing practice reflected in the published price list;
- your commodity is substantially different than the commodity listed on the code list.

In either of these cases, you may use EYPs based on sales or purchases of the commodity in your name within 30 days either before or after your fiscal year-end. For your own EYPs to be accepted, attach copies of receipts and/or supporting documents that substantiate these EYPs to the CAIS Additional Information and Adjustment Request Form found in the middle of this guide and send to the CAIS Administration at the address listed on the form. The Administration reserves the right to determine whether submitted EYPs are reasonable for all of your inventory.

Barley, Designated

Code	Description	BC	SK	MB	NB	NS	NL	YT
5170	Barley, CWB, Spec. Sel. CW Two-Row							
5150	Barley, CWB, Sel. CW Two-Row							
5190	Barley, CWB, Std. Sel. CW Two-Row							
5155	Barley, CWB, Sel. CW Two-Row Hulless							
5120	Barley, CWB, Food Sel. CW Two-Row							
5130	Barley, CWB, Sample Select CW Two-Row acct. Fusarium							
5160	Barley, CWB, Spec. Sel. CW Six-Row							
5135	Barley, CWB, Sel. CW Six-Row							
5180	Barley, CWB, Std. Sel. CW Six-Row							
5145	Barley, CWB, Sel. CW Six-Row Hulless							
5115	Barley, CWB, Food Sel. CW Six-Row							
5125	Barley, CWB, Sample Select CW Six-Row acct. Fusarium							
5165	Barley, CWB, Spec. Sel. CW Six-Row B1602							
5140	Barley, CWB, Sel. CW Six-Row B1602							
5185	Barley, CWB, Std. Sel. CW Six-Row B1602							

Barley, Feed

Code	Description	BC	SK	MB	NB	NS	NL	YT
5105	Barley CWB, CW, No. 1							
5110	Barley CWB, CW, No. 2							
5175	Barley CWB, Std. CW Hulless							

Wheat, Canada Prairie Spring (CPS)

Code	Description	BC	SK	MB	NB	NS	NL	YT
6005	Wheat CWB, CPS Red, No. 1							
6010	Wheat CWB, CPS Red, No. 2							
6015	Wheat CWB, CPS White, No. 1							
6020	Wheat CWB, CPS White, No. 2							

Inventory Code List A

Wheat, Canada Western Amber Durum (CWAD)

Code	Description	BC	SK	MB	NB	NS	NL	YT
6090	Wheat, CWB, CWAD, No. 1 (15.0)							
6080	Wheat, CWB, CWAD, No. 1 (14.0)							
6070	Wheat, CWB, CWAD, No. 1 (13.0)							
6060	Wheat, CWB, CWAD, No. 1 (12.0)							
6050	Wheat, CWB, CWAD, No. 1 (11.0)							
6045	Wheat, CWB, CWAD, No. 1							
6145	Wheat, CWB, CWAD, No. 2 (15.0)							
6135	Wheat, CWB, CWAD, No. 2 (14.0)							
6125	Wheat, CWB, CWAD, No. 2 (13.0)							
6115	Wheat, CWB, CWAD, No. 2 (12.0)							
6105	Wheat, CWB, CWAD, No. 2 (11.0)							
6100	Wheat, CWB, CWAD, No. 2							
6160	Wheat, CWB, CWAD, No. 3 (13.0)							
6155	Wheat, CWB, CWAD, No. 3							
6165	Wheat, CWB, CWAD, No. 4							
6170	Wheat, CWB, CWAD, No. 5							

Wheat, Canada Western Extra Strong (CWES)

Code	Description	BC	SK	MB	NB	NS	NL	YT
6320	Wheat, CWB, CWES, No. 1 (12.5)							
6315	Wheat, CWB, CWES, No. 1							
6330	Wheat, CWB, CWES, No. 2 (12.5)							
6325	Wheat, CWB, CWES, No. 2							

Wheat, Canada Western Red Spring (CWRS)

Code	Description	BC	SK	MB	NB	NS	NL	YT
6380	Wheat, CWB, CWRS, No. 1 (15.0)							
6370	Wheat, CWB, CWRS, No. 1 (14.0)							
6360	Wheat, CWB, CWRS, No. 1 (13.0)							
6350	Wheat, CWB, CWRS, No. 1 (12.0)							
6340	Wheat, CWB, CWRS, No. 1 (11.0)							
6335	Wheat, CWB, CWRS, No. 1							
6435	Wheat, CWB, CWRS, No. 2 (15.0)							
6425	Wheat, CWB, CWRS, No. 2 (14.0)							
6415	Wheat, CWB, CWRS, No. 2 (13.0)							
6405	Wheat, CWB, CWRS, No. 2 (12.0)							
6395	Wheat, CWB, CWRS, No. 2 (11.0)							
6390	Wheat, CWB, CWRS, No. 2							
6460	Wheat, CWB, CWRS, No. 3 (14.0)							
6450	Wheat, CWB, CWRS, No. 3 (13.0)							
6445	Wheat, CWB, CWRS, No. 3							
6470	Wheat, CWB, CWRS, No. 4							

Wheat, Canada Western Red Winter (CWRW)

Code	Description	BC	SK	MB	NB	NS	NL	YT
6530	Wheat, CWB, CWRWS, No. 1 (14.0)							
6520	Wheat, CWB, CWRWS, No. 1 (13.0)							
6510	Wheat, CWB, CWRWS, No. 1 (12.0)							
6480	Wheat, CWB, CWRW, No. 1 (11.5)							
6475	Wheat, CWB, CWRW, No. 1							
6560	Wheat, CWB, CWRWS, No. 2 (14.0)							
6550	Wheat, CWB, CWRWS, No. 2 (13.0)							
6540	Wheat, CWB, CWRWS, No. 2 (12.0)							
6490	Wheat, CWB, CWRW, No. 2 (11.5)							
6485	Wheat, CWB, CWRW, No. 2							

Wheat, Canada Western Soft White Spring (CWSWS)

Code	Description	BC	SK	MB	NB	NS	NL	YT
6580	Wheat, CWB, CWSWS, Sel. No. 1							
6585	Wheat, CWB, CWSWS, Sel. No. 2							
6565	Wheat, CWB, CWSWS, No. 1							
6570	Wheat, CWB, CWSWS, No. 2							
6575	Wheat, CWB, CWSWS, No. 3							

Wheat, Canada Western Hard White Spring (CWHW)

Code	Description	BC	SK	MB	NB	NS	NL	YT
6635	Wheat, CWB, CWXHW, No. 1 (15.0)							
6625	Wheat, CWB, CWXHW, No. 1 (14.0)							
6615	Wheat, CWB, CWXHW, No. 1 (13.0)							
6605	Wheat, CWB, CWXHW, No. 1 (12.0)							
6595	Wheat, CWB, CWXHW, No. 1 (11.0)							
6590	Wheat, CWB, CWXHW, No. 1							
6690	Wheat, CWB, CWXHW, No. 2 (15.0)							
6680	Wheat, CWB, CWXHW, No. 2 (14.0)							
6670	Wheat, CWB, CWXHW, No. 2 (13.0)							
6660	Wheat, CWB, CWXHW, No. 2 (12.0)							
6650	Wheat, CWB, CWXHW, No. 2 (11.0)							
6645	Wheat, CWB, CWXHW, No. 2							
6715	Wheat, CWB, CWXHW, No. 3 (14.0)							
6705	Wheat, CWB, CWXHW, No. 3 (13.0)							
6700	Wheat, CWB, CWXHW, No. 3							

Wheat, Feed

Code	Description	BC	SK	MB	NB	NS	NL	YT
6025	Wheat, CWB, CW Feed							
6030	Wheat, CWB, CW, Mixed Grain							
6040	Wheat, CWB, CW, Sample acct Light Weight							
6035	Wheat, CWB, CW, Sample acct Fusarium							

Inventory Code List A

Grains Non-CWB

Code	Description	BC	SK	MB	NB	NS	NL	YT
5100	Barley							
5101	Barley, Feed (>=48 lbs./bu.)							
5102	Barley, Feed (42 lbs./bu. to 47 lbs./bu.)							
5195	Barley, Feed (Off Board)							
5340	Corn, Grain							
5900	Oats							
5910	Rye, Fall							
5916	Rye, Spring							
6000	Wheat							
6001	Wheat, Feed (>=58 lbs./bu.)							
6002	Wheat, Feed (52 lbs./bu. to 57 lbs./bu.)							
6725	Wheat, Non-CWB, Feed							

Special Crops

Code	Description	BC	SK	MB	NB	NS	NL	YT
5370	Beans, Black, No. 1							
5372	Beans, Black, No. 2							
5374	Beans, Black, No. 3							
5386	Beans, Cranberry, No. 1							
5388	Beans, Cranberry, No. 2							
5390	Beans, Cranberry, No. 3							
5396	Beans, Great Northern, No. 1							
5398	Beans, Great Northern, No. 2							
5400	Beans, Great Northern, No. 3							
5406	Beans, Kidney, Dark Red, No. 1							
5408	Beans, Kidney, Dark Red, No. 2							
5410	Beans, Kidney, Dark Red, No. 3							
5416	Beans, Kidney, Light Red, No. 1							
5418	Beans, Kidney, Light Red, No. 2							
5420	Beans, Kidney, Light Red, No. 3							
5426	Beans, Pink, No. 1							
5428	Beans, Pink, No. 2							
5430	Beans, Pink, No. 3							
5436	Beans, Pinto, No. 1							
5438	Beans, Pinto, No. 2							
5440	Beans, Pinto, No. 3							
5448	Beans, Small Red, No. 1							
5450	Beans, Small Red, No. 2							
5452	Beans, Small Red, No. 3							
5458	Beans, White Pea (Navy), No. 1							
5460	Beans, White Pea (Navy), No. 2							
5462	Beans, White Pea (Navy), No. 3							
5240	Buckwheat, No. 1							
5242	Buckwheat, No. 2							
5244	Buckwheat, No. 3							
5250	Canary Seed							
5290	Caraway Seed							

Special Crops

Code	Description	BC	SK	MB	NB	NS	NL	YT
5300	Chickpeas, Desi, No. 1							
5302	Chickpeas, Desi, No. 2							
5310	Chickpeas, Large Kabuli (Average), No. 1							
5312	Chickpeas, Large Kabuli (Average), No. 2							
5322	Chickpeas, Small Kabuli, No. 1							
5324	Chickpeas, Small Kabuli, No. 2							
6862	Coriander							
5360	Fababeans, Feed							
5350	Fababeans, No. 1							
5352	Fababeans, No. 2							
5354	Fababeans, No. 3							
5762	Lentils, Dark Green Speckled, No. 1							
5764	Lentils, Dark Green Speckled, No. 2							
5760	Lentils, Dark Green Speckled, Extra No. 3							
5766	Lentils, Dark Green Speckled, No. 3							
5774	Lentils, Large Green, No. 1							
5776	Lentils, Large Green, No. 2							
5772	Lentils, Large Green, Extra No. 3							
5778	Lentils, Large Green, No. 3							
5786	Lentils, Medium Green, No. 1							
5788	Lentils, Medium Green, No. 2							
5784	Lentils, Medium Green, Extra No. 3							
5790	Lentils, Medium Green, No. 3							
5810	Lentils, Small Green, No. 1							
5812	Lentils, Small Green, No. 2							
5808	Lentils, Small Green, Extra No. 3							
5814	Lentils, Small Green, No. 3							
5798	Lentils, Red, No. 1							
5800	Lentils, Red, No. 2							
5796	Lentils, Red, Extra No. 3							
5802	Lentils, Red, No. 3							
5850	Mustard, Brown, No. 1							
5852	Mustard, Brown, No. 2							
5854	Mustard, Brown, No. 3							
5856	Mustard, Brown, No. 4							
5862	Mustard, Oriental, No. 1							
5864	Mustard, Oriental, No. 2							
5866	Mustard, Oriental, No. 3							
5868	Mustard, Oriental, No. 4							
5876	Mustard, Yellow, No. 1							
5878	Mustard, Yellow, No. 2							
5880	Mustard, Yellow, No. 3							
5882	Mustard, Yellow, No. 4							
5500	Peas, Dry, Feed							
5504	Peas, Dry, Food, Green, No. 1							
5506	Peas, Dry, Food, Green, No. 2							
5510	Peas, Dry, Food, Yellow, No. 1							

Inventory Code List A

Special Crops

Code	Description	BC	SK	MB	NB	NS	NL	YT
5512	Peas, Dry, Food, Yellow, No. 2							
5930	Safflower, No. 1							
5952	Sunflower, Confectionary, No. 1							
5954	Sunflower, Confectionary, No. 2							
5960	Sunflowers, Oilseed, No. 1							
5962	Sunflowers, Oilseed, No. 2							
5980	Triticale							

Oilseeds

Code	Description	BC	SK	MB	NB	NS	NL	YT
5262	Canola, Argentine, No. 1							
5264	Canola, Argentine, No. 2							
5276	Canola, Polish, No. 1							
5278	Canola, Polish, No. 2							
5550	Flax							

Hogs

Code	Description	BC	SK	MB	NB	NS	NL	YT
8752	Hogs, Breeding, Boars							
8754	Hogs, Breeding, Sows							
8763	Hogs, Feeder, Birth - 18 lbs							
8764	Hogs, Feeder, 19 - 36 lbs							
8765	Hogs, Feeder, 37 - 65 lbs							
8766	Hogs, Feeder, 66 - 100 lbs							
8767	Hogs, Feeder, 101 - 140 lbs							
8768	Hogs, Feeder, 141 - 180 lbs							
8769	Hogs, Feeder, 181 - 220 lbs							
8770	Hogs, Feeder, 221 - 240+ lbs							

Beef Cattle

Code	Description	BC	SK	MB	NB	NS	NL	YT
8000	Beef, Breeding, Bulls							
8002	Beef, Breeding, Cows							
8062	Beef, Replacement Heifers							
8007	Beef, Calves, Birth - 300 lbs							
8034	Beef, Steer, Feeder 301 - 400 lbs							
8038	Beef, Steer, Feeder 401 - 500 lbs							
8042	Beef, Steer, Feeder 501 - 600 lbs							
8046	Beef, Steer, Feeder 601 - 700 lbs							
8050	Beef, Steer, Feeder 701 - 800 lbs							
8054	Beef, Steer, Feeder 801 - 900 lbs							
8058	Beef, Steer, Feeder 901 - 1000 lbs							
8016	Beef, Steer, Feeder 1001 - 1100 lbs							
8020	Beef, Steer, Feeder 1101 - 1200 lbs							

Beef Cattle

Code	Description	BC	SK	MB	NB	NS	NL	YT
8024	Beef, Steer, Feeder 1201 - 1300 lbs							
8026	Beef, Steer, Feeder 1301 - 1400 lbs							
8030	Beef, Steer, Feeder 1401+ lbs							
8032	Beef, Heifer, Feeder 301 - 400 lbs							
8036	Beef, Heifer, Feeder 401 - 500 lbs							
8040	Beef, Heifer, Feeder 501 - 600 lbs							
8044	Beef, Heifer, Feeder 601 - 700 lbs							
8048	Beef, Heifer, Feeder 701 - 800 lbs							
8052	Beef, Heifer, Feeder 801 - 900 lbs							
8056	Beef, Heifer, Feeder 901 - 1000 lbs							
8014	Beef, Heifer, Feeder 1001 - 1100 lbs							
8018	Beef, Heifer, Feeder 1101 - 1200 lbs							
8022	Beef, Heifer, Feeder 1201 - 1300 lbs							
8028	Beef, Heifer, Feeder 1301+ lbs							

Inventory Code List B

Shaded areas show which provinces use the code when reporting inventories. You must provide an EYP for your commodity based on the estimated market prices at year end. Although it is not mandatory to provide documentation supporting your prices for these commodities, doing so will assist the Administration in the processing of your claim and will increase the likelihood of your price being accepted. Supporting documentation includes:

- Receipts from sales or purchases of the commodity;
- Commodity specific price information from appropriate commodity marketing agencies.

Supporting documentation must be attached to the CAIS Additional Information and Adjustment Request Form found in the middle of this guide and must be sent to the CAIS Administration at the address listed on the form. The documentation should be submitted to CAIS at the same time you submit your forms to the CRA to ensure that CAIS has the information when processing your CAIS application.

Alpacas

Code	Description	BC	SK	MB	NB	NS	NL	YT
7502	Alpaca, Breeding, Hembras							
7504	Alpaca, Breeding, Machos							
7506	Alpaca, Cria, Hembras							
7508	Alpaca, Cria, Machos							
7512	Alpaca, Cull, Hembras							
7514	Alpaca, Cull, Machos							
7516	Alpaca, Fibre							

Bees and Bee By-Products

Code	Description	BC	SK	MB	NB	NS	NL	YT
7600	Beeswax							
7603	Bees, Pollen							
7604	Honey							
7606	Honey Bees							
7608	Honey Bees, Nuclear Colony							
7610	Honey Bees, Package							
7616	Leaf Cutter Bees							

Inventory Code List B

Bison

Code	Description	BC	SK	MB	NB	NS	NL	YT
8134	Breeding Females, Leased (not owned)							
7902	Bison, Breeding, Bulls							
7904	Bison, Breeding, Cows							
7908	Bison, Calves, Bull							
7910	Bison, Calves, Heifer							
7912	Bison, Cull, Bulls							
7914	Bison, Cull, Cows							
7916	Bison, Feeder Over 700 lbs, Heifers							
7918	Bison, Feeder Over 700 lbs, Steers							
7920	Bison, Feeder Under 700 lbs, Heifers							
7922	Bison, Feeder Under 700 lbs, Steers							
7924	Bison, Two Year Old, Bulls							
7926	Bison, Two Year Old, Heifers							
7928	Bison, Yearling, Bulls							
7930	Bison, Yearling, Heifers							

Beef Cattle

Code	Description	BC	SK	MB	NB	NS	NL	YT
8134	Breeding Females, Leased (not owned)							
8010	Beef, Cull, Bulls							
8012	Beef, Cull, Cows							
8060	Beef, Feeder, Cows							
8063	Cattle, Semen							
8000	Beef, Breeding, Bulls							
8002	Beef, Breeding, Cows							
8062	Beef, Replacement Heifers							
8007	Beef, Calves, Birth - 300 lbs							
8034	Beef, Steer, Feeder 301 - 400 lbs							
8038	Beef, Steer, Feeder 401 - 500 lbs							
8042	Beef, Steer, Feeder 501 - 600 lbs							
8046	Beef, Steer, Feeder 601 - 700 lbs							
8050	Beef, Steer, Feeder 701 - 800 lbs							
8054	Beef, Steer, Feeder 801 - 900 lbs							
8058	Beef, Steer, Feeder 901 - 1000 lbs							
8016	Beef, Steer, Feeder 1001 - 1100 lbs							
8020	Beef, Steer, Feeder 1101 - 1200 lbs							
8024	Beef, Steer, Feeder 1201 - 1300 lbs							
8026	Beef, Steer, Feeder 1301 - 1400 lbs							
8030	Beef, Steer, Feeder 1401+ lbs							
8032	Beef, Heifer, Feeder 301 - 400 lbs							
8036	Beef, Heifer, Feeder 401 - 500 lbs							
8040	Beef, Heifer, Feeder 501 - 600 lbs							
8044	Beef, Heifer, Feeder 601 - 700 lbs							
8048	Beef, Heifer, Feeder 701 - 800 lbs							
8052	Beef, Heifer, Feeder 801 - 900 lbs							

Beef Cattle

Code	Description	BC	SK	MB	NB	NS	NL	YT
8056	Beef, Heifer, Feeder 901 - 1000 lbs							
8014	Beef, Heifer, Feeder 1001 - 1100 lbs							
8018	Beef, Heifer, Feeder 1101 - 1200 lbs							
8022	Beef, Heifer, Feeder 1201 - 1300 lbs							
8028	Beef, Heifer, Feeder 1301+ lbs							

Purebred Cattle

Code	Description	BC	SK	MB	NB	NS	NL	YT
8070	Purebred Beef, Breeding, Bulls							
8072	Purebred Beef, Breeding, Cows							
8077	Purebred Beef, Calves, Birth - 300 lbs							
8080	Purebred Beef, 1001 - 1100 lbs, Heifers							
8082	Purebred Beef, 1001 - 1100 lbs, Bulls							
8084	Purebred Beef, 1101 - 1200 lbs, Heifers							
8086	Purebred Beef, 1101 - 1200 lbs, Bulls							
8088	Purebred Beef, 1201 - 1300 lbs, Heifers							
8090	Purebred Beef, 1201 - 1300 lbs, Bulls							
8092	Purebred Beef, 1301 - 1400 lbs, Bulls							
8094	Purebred Beef, 1301 lbs +, Heifers							
8096	Purebred Beef, 1401 lbs +, Bulls							
8098	Purebred Beef, 301 - 400 lbs, Heifers							
8100	Purebred Beef, 301 - 400 lbs, Bulls							
8102	Purebred Beef, 401 - 500 lbs, Heifers							
8104	Purebred Beef, 401 - 500 lbs, Bulls							
8106	Purebred Beef, 501 - 600 lbs, Heifers							
8108	Purebred Beef, 501 - 600 lbs, Bulls							
8110	Purebred Beef, 601 - 700 lbs, Heifers							
8112	Purebred Beef, 601 - 700 lbs, Bulls							
8114	Purebred Beef, 701 - 800 lbs, Heifers							
8116	Purebred Beef, 701 - 800 lbs, Bulls							
8118	Purebred Beef, 801 - 900 lbs, Heifers							
8120	Purebred Beef, 801 - 900 lbs, Bulls							
8122	Purebred Beef, 901 - 1000 lbs, Heifers							
8124	Purebred Beef, 901 - 1000 lbs, Bulls							
8127	Purebred Beef, Heifers, Bred							
8128	Purebred Beef, Replacement Heifers							

Inventory Code List B

Dairy

Code	Description	BC	SK	MB	NB	NS	NL	YT
8200	Dairy Quota, Butterfat							
8202	Dairy Quota, Milk							
8204	Dairy, Breeding, Bulls							
8206	Dairy, Breeding, Cows							
8210	Dairy, Calves, Heifer							
8212	Dairy, Calves, Steer							
8214	Dairy, Cull, Bulls							
8216	Dairy, Cull, Cows							
8218	Dairy, Feeder 1001 - 1100 lbs, Heifers							
8220	Dairy, Feeder 1001 - 1100 lbs, Steers							
8222	Dairy, Feeder 1101 - 1200 lbs, Heifers							
8224	Dairy, Feeder 1101 - 1200 lbs, Steers							
8226	Dairy, Feeder 1201 - 1300 lbs, Heifers							
8228	Dairy, Feeder 1201 - 1300 lbs, Steers							
8230	Dairy, Feeder 1301 - 1400 lbs, Steers							
8232	Dairy, Feeder 1301 lbs +, Heifers							
8234	Dairy, Feeder 1401 lbs +, Steers							
8236	Dairy, Feeder 301 - 400 lbs, Heifers							
8238	Dairy, Feeder 301 - 400 lbs, Steers							
8240	Dairy, Feeder 401 - 500 lbs, Heifers							
8242	Dairy, Feeder 401 - 500 lbs, Steers							
8244	Dairy, Feeder 501 - 600 lbs, Heifers							
8246	Dairy, Feeder 501 - 600 lbs, Steers							
8248	Dairy, Feeder 601 - 700 lbs, Heifers							
8250	Dairy, Feeder 601 - 700 lbs, Steers							
8252	Dairy, Feeder 701 - 800 lbs, Heifers							
8254	Dairy, Feeder 701 - 800 lbs, Steers							
8256	Dairy, Feeder 801 - 900 lbs, Heifers							
8258	Dairy, Feeder 801 - 900 lbs, Steers							
8260	Dairy, Feeder 901 - 1000 lbs, Heifers							
8262	Dairy, Feeder 901 - 1000 lbs, Steers							
8266	Dairy, Replacement Heifers							
8272	Purebred Dairy, Breeding, Bulls							
8274	Purebred Dairy, Breeding, Cows							
8278	Purebred Dairy, Calves, Heifer							
8280	Purebred Dairy, Calves, Bulls							
8282	Purebred Dairy, 1001 - 1100 lbs, Heifers							
8284	Purebred Dairy, 1001 - 1100 lbs, Bulls							
8286	Purebred Dairy, 1101 - 1200 lbs, Heifers							
8288	Purebred Dairy, 1101 - 1200 lbs, Bulls							
8290	Purebred Dairy, 1201 - 1300 lbs, Heifers							

Dairy

Code	Description	BC	SK	MB	NB	NS	NL	YT
8292	Purebred Dairy, 1201 - 1300 lbs, Bulls							
8294	Purebred Dairy, 1301 - 1400 lbs, Bulls							
8296	Purebred Dairy, 1301 lbs +, Heifers							
8298	Purebred Dairy, 1401 lbs +, Bulls							
8300	Purebred Dairy, 301 - 400 lbs, Heifers							
8302	Purebred Dairy, 301 - 400 lbs, Bulls							
8304	Purebred Dairy, 401 - 500 lbs, Heifers							
8306	Purebred Dairy, 401 - 500 lbs, Bulls							
8308	Purebred Dairy, 501 - 600 lbs, Heifers							
8310	Purebred Dairy, 501 - 600 lbs, Bulls							
8312	Purebred Dairy, 601 - 700 lbs, Heifers							
8314	Purebred Dairy, 601 - 700 lbs, Bulls							
8316	Purebred Dairy, 701 - 800 lbs, Heifers							
8318	Purebred Dairy, 701 - 800 lbs, Bulls							
8320	Purebred Dairy, 801 - 900 lbs, Heifers							
8322	Purebred Dairy, 801 - 900 lbs, Bulls							
8324	Purebred Dairy, 901 - 1000 lbs, Heifers							
8326	Purebred Dairy, 901 - 1000 lbs, Bulls							
8327	Purebred Dairy, Heifers, Bred							
8328	Purebred Dairy, Replacement Heifers							

Edible Horticulture

Code	Description	BC	SK	MB	NB	NS	NL	YT
5087	Apples, Non-Bearing							
5088	Apples, 1 st year of fruit production, low density							
5089	Apples, 1 st year of fruit production, medium density							
5090	Apples, 1 st year of fruit production, high density							
5091	Apples, 2 nd to 4 th year of fruit production, low density							
5092	Apples, 2 nd to 4 th year of fruit production, medium density							
5093	Apples, 2 nd to 4 th year of fruit production, high density							
5094	Apples, 5+ years of fruit production							
5000	Blackberries							
5002	Blueberries, Highbush							
5004	Blueberries, Lowbush							
5095	Blueberries, Low bush (establishment stage)							
5096	Blueberries, Low bush (primary production-1 st & 2 nd harvest crop)							
5097	Blueberries, Low bush (secondary production-3 rd & 4 th harvest crop)							
5098	Blueberries, Low bush (mature/full production)							
5099	Blueberries, Low bush (burn/sprout/mow)							
5006	Cranberries							

Inventory Code List B

Edible Horticulture

Code	Description	BC	SK	MB	NB	NS	NL	YT
4990	Cranberries (establishment stage)							
4991	Cranberries (1 st year of production)							
4992	Cranberries (2 nd year of production)							
4993	Cranberries (3 rd year of production)							
4994	Cranberries (4+ years of production)							
5001	Blackberry Plants							
5005	Blueberry Plants							
5007	Currants, Black							
5009	Currants, Red							
5010	Elderberries							
5011	Currants, Bushes							
5012	Gooseberries							
5014	Grapes							
5016	Loganberries							
5018	Raspberries							
5020	Saskatoon Berries							
5022	Seabuckthorn, Berries							
5024	Strawberries							
5030	Apples							
5032	Apricots							
5034	Artichokes							
5036	Cantaloupes							
5038	Cherries, Sour							
5040	Cherries, Sweet							
4980	Cherries, Sweet, Planting Year, low and high density							
4981	Cherries, Sweet, Non-Bearing, low and high density							
4982	Cherries, Sweet, 1 st & 2 nd year fruit production, low density							
4983	Cherries, Sweet, 3 rd & 4 th year fruit production, low density							
4984	Cherries, Sweet, 5 th & 6 th year fruit production, low density							
4985	Cherries, Sweet, 7+ years fruit production, low density							
4986	Cherries, Sweet, 1 st year of fruit production, high density							
4987	Cherries, Sweet, 2 nd year of fruit production, high density							
4988	Cherries, Sweet, 3+ years of fruit production, high density							
5044	Kiwi Fruit							
5048	Nectarines							
5052	Peaches							
5054	Pears							
5056	Plums							
5058	Prunes							
6922	Okra							
6930	Maple Syrup							
6932	Mushrooms							
6933	Rice, Wild							
6934	Mustard, Leaves							
6936	Oilseed, Radish							
6938	Radish, Seed, Fodder							
6940	Radish Seed, Organic							

Edible Horticulture

Code	Description	BC	SK	MB	NB	NS	NL	YT
6946	Sugar Beets							
6974	Beans, Green							
6975	Beans, Green, Organic							
6978	Bean, Lima							
6980	Bean, Mung							
6982	Beans, Snap							
6983	Beans, Snap, Fresh							
6986	Beans, Wax							
6988	Seabuckthorn, Leaves							
6990	Potatoes, Processing							
6991	Potatoes, Organic							
6992	Potatoes, Seed							
6994	Potatoes, Sweet							
6996	Potatoes, Table							
6998	Asparagus							
7000	Beets							
7002	Bok Choi							
7004	Broccoflower							
7006	Broccoli							
7008	Brussel Sprouts							
7010	Cabbage							
7012	Cabbage, Chinese							
7014	Carrots							
7015	Carrots, Organic							
7016	Cauliflower							
7018	Celery							
7020	Collards							
7022	Corn, Sweet							
7024	Cucumbers							
7026	Cucumber, English							
7028	Cucumbers, Greenhouse							
7030	Egg Plant							
7032	Endive							
7034	Fiddle Heads							
7035	Edible Flowers							
7036	Garlic							
7037	Garlic, Organic							
7038	Gherkins							
7040	Horseradish, Condiment							
7042	Horseradish, Enzyme							
7044	Kohlrabi							
7046	Leeks							
7047	Leeks, Organic							
7048	Lettuce							
7049	Lettuce, Organic							
7050	Lettuce, Greenhouse							
7052	Lettuce, Romaine							

Inventory Code List B

Edible Horticulture

Code	Description	BC	SK	MB	NB	NS	NL	YT
7054	Melons							
7056	Onions							
7057	Onions, Organic							
7058	Parsnips							
7060	Peas, Green, Fresh							
7062	Peas, Sweet							
7064	Peppers, Green							
7066	Peppers, Greenhouse							
7068	Pumpkin							
7070	Radish							
7072	Rhubarb							
7074	Rutabagas							
7076	Salsify							
7078	Scorzonera							
7080	Shallots							
7082	Spinach							
7083	Spinach, Organic							
7084	Squash							
7086	Swiss Chard							
7087	Swiss Chard, Organic							
7088	Tomatoes							
7090	Tomatoes, Cherry, Greenhouse							
7092	Tomatoes, Greenhouse							
7094	Turnips							
7096	Watermelon							
7098	Zucchini							
7099	Kale, Organic							
7200	Potatoes, Mini-tuber							
7202	Potatoes, Pre-elite							
7204	Potatoes, Elite 1							
7206	Potatoes, Elite 2							
6850	Anise							
6851	Arugula							
6852	Basil							
6854	Borage							
6855	Chervil							
6856	Chives							
6858	Cilantro							
6860	Comfrey							
6864	Cumin							
6866	Dill							
6867	Echinacea, Root Harvested							
6869	Echinacea, Establishment							
6870	Evening Primrose							
6872	Fennel							
6874	Fenugreek							
6876	Fireweed							

Edible Horticulture

Code	Description	BC	SK	MB	NB	NS	NL	YT
6877	Ginseng, Root Harvested							
6879	Ginseng, Establishment Stage							
6880	Marjoram							
6881	Lemon Balm							
6882	Mint							
6883	Lavender							
6884	Monarada							
6886	Oregano							
6888	Parsley							
6890	Rocket							
6892	Rosemary							
6893	Gingko Biloba							
6894	Sage							
6896	St. Johns Wort							
6898	Stevia							
6900	Summer Savory							
6902	Tarragon							
6903	Thyme							
6904	Water Cress							
6931	Maple Syrup, Vacuum							
7039	Hazelnuts							
7073	Rhubarb Plants							

Elk

Code	Description	BC	SK	MB	NB	NS	NL	YT
8452	Elk, Breeding, Bulls							
8454	Elk, Breeding, Cows							
8456	Elk, Bulls Producing Velvet							
8460	Elk, Calves, Bull							
8462	Elk, Calves, Heifer							
8464	Elk, Cull, Bulls							
8466	Elk, Cull, Cows							
8467	Elk, Feeder, Bulls							
8468	Elk, Feeder, Heifers							
8469	Elk, Semen							
8470	Elk, Velvet							
8474	Elk, Yearling, Heifers							
8476	Elk, Yearling, Spikers							

Forage

Code	Description	BC	SK	MB	NB	NS	NL	YT
5560	Alfalfa Dehy							
5562	Greenfeed							
5564	Hay, Alfalfa							
5566	Hay, Alfalfa, Organic							
5568	Hay, Alfalfa/Brome							
5570	Hay, Alfalfa/Grass							

Inventory Code List B

Forage

Code	Description	BC	SK	MB	NB	NS	NL	YT
5572	Hay, Clover							
5574	Hay, Grass							
5576	Hay, Other							
5578	Hay, Slough							
5579	Hay, Timothy							
5580	Haylage							
5582	Millet							
5583	Silage, Corn							
5584	Silage							
5586	Straw							

Forage Seed

Code	Description	BC	SK	MB	NB	NS	NL	YT
5600	Alfalfa, Common Seed							
5602	Alfalfa, Pedigreed Seed							
5603	Alfalfa, Organic, Seed							
5604	Bentgrass, Common Seed							
5606	Bentgrass, Pedigreed Seed							
5608	Birdsfoot Trefoil, Common Seed							
5610	Birdsfoot Trefoil, Pedigreed Seed							
5612	Blue Grama, Common Seed							
5614	Blue Grama, Pedigreed Seed							
5616	Bromes, Common Seed							
5618	Bromes, Pedigreed Seed							
5619	Clover, Organic, Seed							
5620	Clover, Alsike, Common Seed							
5622	Clover, Alsike, Pedigreed Seed							
5624	Clover, Kura, Common Seed							
5626	Clover, Kura, Pedigreed Seed							
5628	Clover, Other, Common Seed							
5632	Clover, Red, Common Seed							
5634	Clover, Red, Pedigreed Seed							
5636	Clover, Sweet, Common Seed							
5638	Clover, Sweet, Pedigreed Seed							
5640	Fescue, Meadow, Common Seed							
5642	Fescue, Meadow, Pedigreed Seed							
5644	Fescue, Tall, Forage, Common Seed							
5646	Fescue, Tall, Forage, Pedigreed Seed							
5648	Fescue, Tall, Turf, Common Seed							
5650	Fescue, Tall, Turf, Pedigreed Seed							
5652	Fescues, Other, Common Seed							
5656	Grass, Green Needle, Common Seed							
5658	Grass, Green Needle, Pedigreed Seed							
5660	Grass, Indian, Common Seed							
5662	Grass, Indian, Pedigreed Seed							
5664	Grass, June, Common Seed							
5666	Grass, June, Pedigreed Seed							

Forage Seed

Code	Description	BC	SK	MB	NB	NS	NL	YT
5668	Grass, Kentucky Blue, Common Seed							
5670	Grass, Kentucky Blue, Pedigreed Seed							
5672	Grass, Orchard, Common Seed							
5674	Grass, Orchard, Pedigreed Seed							
5676	Grass, Other, Common Seed							
5680	Grass, Reed Canary, Common Seed							
5682	Grass, Reed Canary, Pedigreed Seed							
5684	Grass, Switch, Common Seed							
5686	Grass, Switch, Pedigreed Seed							
5688	Grass, Tufted Hair, Common Seed							
5690	Grass, Tufted Hair, Pedigreed Seed							
5692	Grass, Wheat, Common Seed							
5694	Grass, Wheat, Pedigreed Seed							
5696	Milkevetch, Common Seed							
5698	Milkevetch, Pedigreed Seed							
5700	Millet, Common Seed							
5702	Millet, Pedigreed Seed							
5704	Rye Grass, Annual, Common Seed							
5706	Rye Grass, Annual, Pedigreed Seed							
5708	Rye Grass, Perennial, Common Seed							
5710	Rye Grass, Perennial, Native, Common Seed							
5712	Rye Grass, Perennial, Native, Pedigreed Seed							
5714	Rye Grass, Perennial, Pedigreed Seed							
5716	Sainfoin, Common Seed							
5718	Sainfoin, Pedigreed Seed							
5720	Timothy, Common Seed							
5722	Timothy, Pedigreed Seed							

Goats

Code	Description	BC	SK	MB	NB	NS	NL	YT
8902	Goats, Breeding, Billies							
8904	Goats, Breeding, Nannies							
8906	Goats, Cull, Billies							
8908	Goats, Cull, Nannies							
8910	Goats, Feeder, Kids							
8912	Goats, Kids							
8913	Goats, Fed							
8916	Purebred Goats, Breeding, Billies							
8918	Purebred Goats, Breeding, Nannies							
8922	Purebred Goats, Kids							

Grains, Oilseeds, and Special Crops

Code	Description	BC	SK	MB	NB	NS	NL	YT
5205	Barley, Organic Six-Row							
5210	Barley, Organic Two-Row							
5220	Barley, Pedigreed Seed Six-Row							
5225	Barley, Pedigreed Seed Two-Row							

Inventory Code List B

Grains, Oilseeds, and Special Crops

Code	Description	BC	SK	MB	NB	NS	NL	YT
5244	Buckwheat, No. 3							
5259	Rapeseed, High Erucic Acid							
5266	Canola, Argentine, No. 3							
5280	Canola, Polish, No. 3							
5314	Chickpeas, Large Kabuli (Average), No. 3							
5354	Fababeans, No. 3							
5374	Beans, Black, No. 3							
5376	Beans, Brown, No. 1							
5378	Beans, Brown, No. 2							
5380	Beans, Brown, No. 3							
5390	Beans, Cranberry, No. 3							
5400	Beans, Great Northern, No. 3							
5410	Beans, Kidney, Dark Red, No. 3							
5420	Beans, Kidney, Light Red, No. 3							
5430	Beans, Pink, No. 3							
5440	Beans, Pinto, No. 3							
5452	Beans, Small Red, No. 3							
5462	Beans, White Pea (Navy), No. 3							
5500	Peas, Dry, Feed							
5766	Lentils, Dark Green Speckled, No. 3							
5778	Lentils, Large Green, No. 3							
5790	Lentils, Medium Green, No. 3							
5796	Lentils, Red, Extra No. 3							
5802	Lentils, Red, No. 3							
5808	Lentils, Small Green, Extra No. 3							
5814	Lentils, Small Green, No. 3							
5854	Mustard, Brown, No. 3							
5856	Mustard, Brown, No. 4							
5866	Mustard, Oriental, No. 3							
5868	Mustard, Oriental, No. 4							
5880	Mustard, Yellow, No. 3							
5882	Mustard, Yellow, No. 4							
6495	Wheat, CWRW, Organic							
6500	Wheat, CWRW, Pedigreed Seed							
6730	Wheat, CPS Red, Organic							
6735	Wheat, CPS Red, Pedigreed Seed							
6740	Wheat, CPS White, Organic							
6745	Wheat, CPS White, Pedigreed Seed							
6750	Wheat, CWAD, Organic							
6755	Wheat, CWAD, Pedigreed Seed							
6770	Wheat, CWES, Organic							
6775	Wheat, CWES, Pedigreed Seed							
6780	Wheat, CWRS, Organic							
6785	Wheat, CWRS, Pedigreed Seed							
6790	Wheat, CWRWS, Organic							
6795	Wheat, CWRWS, Pedigreed Seed							
6800	Wheat, CWSWS, Organic							
6805	Wheat, CWSWS, Pedigreed Seed							

Grains, Oilseeds, and Special Crops

Code	Description	BC	SK	MB	NB	NS	NL	YT
6810	Wheat, CWXHW, Organic							
6815	Wheat, CWXHW, Pedigreed Seed							
5200	Barley, Organic							
5204	Barley, Organic, Feed							
5215	Barley, Pedigreed Seed							
6726	Wheat, Feed, Organic							
6820	Wheat, Organic							
6825	Wheat, Pedigreed Seed							
5070	Kamut							
5072	Kamut, Organic							
5074	Kamut, Pedigreed Seed							
5076	Quinoa							
5078	Quinoa, Organic							
5080	Quinoa, Pedigreed Seed							
5082	Spelt							
5084	Spelt, Organic							
5086	Spelt, Pedigreed Seed							
5246	Buckwheat, Organic							
5248	Buckwheat, Pedigreed Seed							
5252	Canary Seed, Organic							
5254	Canary Seed, Pedigreed Seed							
5260	Canola, Argentine							
5268	Canola, Argentine, Organic							
5270	Canola, Argentine, Pedigreed Seed							
5272	Canola, Argentine, Sample							
5274	Canola, Polish							
5282	Canola, Polish, Organic							
5284	Canola, Polish, Pedigreed Seed							
5286	Canola, Polish, Sample							
5292	Caraway Seed, Organic							
5294	Caraway Seed, Pedigreed Seed							
5303	Chickpeas, Desi, No. 3							
5304	Chickpeas, Desi, Organic							
5306	Chickpeas, Desi, Pedigreed Seed							
5316	Chickpeas, Large Kabuli, Organic							
5318	Chickpeas, Large Kabuli, Pedigreed Seed							
5325	Chickpeas, Small Kabuli, No. 3							
5326	Chickpeas, Small Kabuli, Organic							
5328	Chickpeas, Small Kabuli, Pedigreed Seed							
5330	Chickpeas, Feed							
5340	Corn, Grain							
5342	Corn, Grain, Organic							
5344	Corn, Grain, Pedigreed Seed							
5356	Fababeans, Organic							
5358	Fababeans, Pedigreed Seed							
5369	Beans, Black, Organic							
5375	Beans, Black, Pedigreed Seed							
5382	Beans, Brown, Organic							

Inventory Code List B

Grains, Oilseeds, and Special Crops

Code	Description	BC	SK	MB	NB	NS	NL	YT
5384	Beans, Brown, Pedigreed Seed							
5392	Beans, Cranberry, Organic							
5394	Beans, Cranberry, Pedigreed Seed							
5402	Beans, Great Northern, Organic							
5404	Beans, Great Northern, Pedigreed Seed							
5412	Beans, Kidney, Dark Red, Organic							
5414	Beans, Kidney, Dark Red, Pedigreed Seed							
5422	Beans, Kidney, Light Red, Organic							
5424	Beans, Kidney, Light Red, Pedigreed Seed							
5432	Beans, Pink, Organic							
5434	Beans, Pink, Pedigreed Seed							
5442	Beans, Pinto, Organic							
5444	Beans, Pinto, Pedigreed Seed							
5446	Beans, Feed							
5454	Beans, Small Red, Organic							
5456	Beans, Small Red, Pedigreed Seed							
5464	Beans, White Peas (Navy), Organic							
5466	Beans, White Pea (Navy), Pedigreed Seed							
5468	Beans, Dry, Yellow Eye							
5502	Peas, Dry, Feed, Organic							
5508	Peas, Dry, Food, Green, Organic							
5514	Peas, Dry, Food, Yellow, Organic							
5516	Peas, Dry, Maple							
5518	Peas, Dry, Marrowfat							
5520	Peas, Dry, Pedigreed Seed							
5550	Flax							
5552	Flax, Organic							
5554	Flax, Pedigreed Seed							
5556	Flax, Sample							
5750	Hemp, Fiber							
5752	Hemp, Grain							
5754	Hemp, Pedigreed Seed							
5760	Lentils, Dark Green Speckled, Extra No. 3							
5768	Lentils, Dark Green Speckled, Organic							
5770	Lentils, Dark Green Speckled, Pedigreed Seed							
5772	Lentils, Large Green, Extra No. 3							
5780	Lentils, Large Green, Organic							
5782	Lentils, Large Green, Pedigreed Seed							
5784	Lentils, Medium Green, Extra No. 3							
5792	Lentils, Medium Green, Organic							
5794	Lentils, Medium Green, Pedigreed Seed							
5804	Lentils, Red, Organic							
5806	Lentils, Red, Pedigreed Seed							
5816	Lentils, Small Green, Organic							
5818	Lentils, Small Green, Pedigreed Seed							
5820	Lentils, Feed							
5821	Lentils, Organic, Pedigreed Seed							
5822	Lentils, Black, Organic							

Grains, Oilseeds, and Special Crops

Code	Description	BC	SK	MB	NB	NS	NL	YT
5830	Linola							
5832	Linola, Organic							
5834	Linola, Pedigreed Seed							
5836	Linola, Sample							
5840	Mixed Grain							
5841	Mixed Grain, Organic							
5858	Mustard, Brown, Organic							
5860	Mustard, Brown, Pedigreed Seed							
5870	Mustard, Oriental, Organic							
5872	Mustard, Oriental, Pedigreed Seed							
5874	Mustard, Sample							
5884	Mustard, Yellow, Organic							
5886	Mustard, Yellow, Pedigreed Seed							
5902	Oats, Organic							
5904	Oats, Pedigreed Seed							
5906	Oats, Sample							
5907	Screenings, All Crops							
5910	Rye, Fall							
5912	Rye, Fall, Organic							
5914	Rye, Fall, Pedigreed Seed							
5916	Rye, Spring							
5918	Rye, Spring, Organic							
5920	Rye, Spring, Pedigreed Seed							
5932	Safflower, Organic							
5934	Safflower, Pedigreed Seed							
5936	Safflower, Sample							
5940	Soybeans							
5942	Soybeans, Organic							
5944	Soybeans, Pedigreed Seed							
5946	Soybeans, Sample							
5950	Sunflower, Confectionary, Birdseed							
5956	Sunflower, Feed							
5958	Sunflower, Pedigreed Seed							
5964	Sunflower, Organic							
5970	Sunola							
5972	Sunola, Organic							
5974	Sunola, Pedigreed Seed							
5982	Triticale, Organic							
5984	Triticale, Pedigreed Seed							
6920	Kenaf							
6970	Beans, Adzuki							
6972	Beans, Broad							
6976	Beans, Jacob							
6984	Beans, Soldier							

Inventory Code List B

Hogs

Code	Description	BC	SK	MB	NB	NS	NL	YT
8752	Hogs, Breeding, Boars							
8754	Hogs, Breeding, Sows							
8763	Hogs, Feeder, Birth - 18 lbs							
8764	Hogs, Feeder, 19 - 36 lbs							
8765	Hogs, Feeder, 37 - 65 lbs							
8766	Hogs, Feeder, 66 - 100 lbs							
8767	Hogs, Feeder, 101 - 140 lbs							
8768	Hogs, Feeder, 141 - 180 lbs							
8769	Hogs, Feeder, 181 - 220 lbs							
8770	Hogs, Feeder, 221 - 240+ lbs							
8755	Hogs, Gilts							
8756	Hogs, Cull, Boars							
8758	Hogs, Cull, Sows							
8771	Hogs, Semen							
8774	Purebred Hogs, Breeding, Boars							
8776	Purebred Hogs, Breeding, Sows							
8789	Purebred Hogs, Gilts							

Horses

Code	Description	BC	SK	MB	NB	NS	NL	YT
8558	Horses, Breeding, Mares							
8560	Horses, Breeding, Studs							
8562	Horses, Colts							
8566	Horses, Cull							
8567	Horses, Mares							
8569	Horses, Geldings							
8570	Horses, Slaughter							
8572	Pregnant Mare Urine Produced (PMU)							
8574	Purebred Horses, Breeding, Mares							
8576	Purebred Horses, Breeding, Studs							
8578	Purebred Horses, Colts							
8561	Horses, Semen							

Inedible Horticulture

Code	Description	BC	SK	MB	NB	NS	NL	YT
6942	Sod, Mineral Based							
6944	Sod, Peat Moss-Based							
6948	Tobacco							
6949	Flowers, Fresh Cut, Greenhouse							
6950	Bedding Plants, Flowers							
6951	Flowers, Fresh Cut							
6952	Bedding Plants, Vegetables							
6954	Trees, Cultivated Christmas							
6956	Strawberry, Plants							
6957	Raspberry Plants (Canes)							
7101	Plants, Potted							
7102	Perennials, Plugs/Liners							

Inedible Horticulture

Code	Description	BC	SK	MB	NB	NS	NL	YT
7104	Perennials, 4 inch							
7106	Perennials, 1 gallon, Indoor							
7108	Perennials, 2 gallon, Indoor							
7110	Perennials, 1 gallon, Field/Container							
7112	Perennials, 2 gallon, Field/Container							
7114	Trees and Shrubs, Plugs/Liners							
7116	Trees and Shrubs, 4 inch							
7117	Trees and Shrubs, Ball and Burlap, Field							
7118	Trees and Shrubs, 1 gallon, Indoor							
7120	Trees and Shrubs, 2 gallon, Indoor							
7122	Trees and Shrubs, 5 gallon, Indoor							
7124	Trees and Shrubs, 1 gallon, Field/Container							
7126	Trees and Shrubs, 2 gallon, Field/Container							
7128	Trees and Shrubs, 5 gallon, Field/Container							
7129	Trees and Shrubs, Caliper, Field Stock							
7130	Perennials, Potted, Indoor							
7132	Perennials, Potted, Outdoor, Nursery							
7134	Perennials, Rootstock, Field Grown							

Llama

Code	Description	BC	SK	MB	NB	NS	NL	YT
7552	Llama, Breeding, Females							
7554	Llama, Breeding, Males							
7556	Llama, Cria, Females							
7558	Llama, Cria, Males							
7562	Llama, Cull, Females							
7564	Llama, Cull, Males							
7566	Llama, Fibre							

Other Livestock

Code	Description	BC	SK	MB	NB	NS	NL	YT
8134	Breeding Females, Leased (not owned)							
8402	Deer, Breeding, Bucks							
8404	Deer, Breeding, Does							
8406	Deer, Cull, Bucks							
8408	Deer, Cull, Does							
8410	Deer, Fawn, Bucks							
8412	Deer, Fawn, Does							
8416	Deer, Feeder, Bucks							
8418	Deer, Feeder, Does							
8420	Deer, Yearling, Bucks							
8422	Deer, Yearling, Does							
8423	Red Deer, Breeding, Bulls							
8424	Red Deer, Breeding, Cows							
8425	Red Deer, Bulls, Producing Velvet							
8426	Red Deer, Calves Bull							

Inventory Code List B

Other Livestock

Code	Description	BC	SK	MB	NB	NS	NL	YT
8427	Red Deer, Calves Heifer							
8428	Red Deer, Cull, Bulls							
8429	Red Deer, Cull, Cows							
8430	Red Deer, Feeder, Heifers							
8431	Red Deer, Semen							
8432	Red Deer, Velvet							
8433	Red Deer, Yearling, Heifers							
8434	Red Deer, Yearling, Spikers							
8502	Reindeer, Breeding, Bulls							
8504	Reindeer, Breeding, Cows							
8508	Reindeer, Calves, Bull							
8510	Reindeer, Calves, Heifers							
8512	Reindeer, Feeder, Bulls							
8514	Reindeer, Feeder, Heifers							
8516	Reindeer, Yearling, Bulls							
8518	Reindeer, Yearling, Heifers							
8550	Donkey, Jackass							
8552	Donkey, Jennys							
8555	Donkey, Geldings							
8556	Mule, Mollys							
8557	Mule, Johns							
8852	Wild Boar, Breeding, Boars							
8854	Wild Boar, Breeding, Sows							
8856	Wild Boar, Finishers							
8858	Wild Boar, Growers							
8862	Wild Boar, Weanlings							

Poultry

Code	Description	BC	SK	MB	NB	NS	NL	YT
7650	Chickens, Broiler (up to 2.3 kg)							
7651	Chickens, Roasters (2.3 kg and over)							
7652	Chickens, Cull, Roosters							
7654	Chickens, Layers, Broiler Eggs for Hatching							
7656	Chickens, Layers, Eggs for Consumption							
7658	Chickens, Pullets							
7660	Chickens, Roosters							
7661	Chickens, Hens							
7662	Chickens, Spent Hens							
7663	Eggs for Hatching							
7664	Eggs for Consumption							
7665	Eggs for Consumption, Organic							
7667	Chickens, Chicks							
7670	Purebred Chickens, Layers, Broiler Eggs for Hatching							

Poultry

Code	Description	BC	SK	MB	NB	NS	NL	YT
7672	Purebred Chickens, Layers, Eggs for Consumption							
7674	Purebred, Chickens, Pullets							
7676	Purebred, Chickens, Roosters							
7702	Ducks, Broilers							
7704	Ducks, Cull, Drakes							
7706	Ducks, Drakes							
7708	Ducks, Ducklings							
7712	Ducks, Eggs							
7714	Ducks, Hens							
7716	Ducks, Spent Hens							
7727	Emu, Boomers							
7729	Emu, Chicks							
7733	Emu, Cull, Boomers							
7735	Emu, Cull, Flyers							
7737	Emu, Eggs							
7739	Emu, Flyers							
7741	Emu, Slaughter							
7752	Geese, Broilers							
7754	Geese, Cull, Female							
7756	Geese, Cull, Ganders							
7758	Geese, Eggs							
7760	Geese, Female							
7762	Geese, Ganders							
7764	Geese, Goslings							
7777	Ostrich, Chicks							
7781	Ostrich, Cull, Roosters							
7783	Ostrich, Eggs							
7785	Ostrich, Hens							
7787	Ostrich, Roosters							
7789	Ostrich, Slaughter							
7791	Ostrich, Spent Hens							
7793	Partridge, Broilers							
7794	Partridge, Cull, Roosters							
7795	Partridge, Pullets							
7796	Partridge, Roosters							
7797	Partridge, Spent Hens							
7798	Partridge, Eggs for Hatching							
7800	Partridge, Hens							
7802	Pheasant, Broilers							
7804	Pheasant, Chicks							
7808	Pheasant, Cull, Rooster							
7810	Pheasant, Eggs							
7812	Pheasant, Hens							
7814	Pheasant, Rooster							
7816	Pheasant, Spent Hens							
7818	Pigeon, Squab Roasters							
7819	Pigeon, Cull, Roosters							
7820	Pigeon, Pullets							

Inventory Code List B

Poultry

Code	Description	BC	SK	MB	NB	NS	NL	YT
7821	Pigeon, Roosters							
7822	Pigeon, Spent Hens							
7823	Pigeon, Eggs for Hatching							
7827	Rheas, Chicks							
7831	Rheas, Cull, Roosters							
7833	Rheas, Eggs							
7835	Rheas, Hens							
7837	Rheas, Roosters							
7839	Rheas, Slaughter							
7841	Rheas, Spent Hens							
7842	Silkies, Broilers							
7843	Silkies, Cull, Roosters							
7844	Silkies, Pullets							
7845	Silkies, Roosters							
7846	Silkies, Spent Hens							
7847	Silkies, Eggs for Hatching							
7849	Purebred Turkeys, Broilers (up to 5.4 kg)							
7850	Purebred Turkeys, Broiler Hens (5.4 to 9.0 kg)							
7851	Purebred Turkeys, Broiler Toms (9.0 kg and over)							
7852	Purebred Turkeys, Chicks							
7856	Purebred Turkeys, Eggs							
7858	Purebred Turkeys, Hens							
7860	Purebred Turkeys, Toms							
7862	Turkeys, Broilers (up to 5.4 kg)							
7864	Turkeys, Chicks							
7868	Turkeys, Broiler Toms (9.0 kg and over)							
7870	Turkeys, Eggs							
7872	Turkeys, Hens							
7874	Turkeys, Broiler Hens (5.4 up to 9.0 kg)							
7876	Turkeys, Toms							
7877	Taiwanese Chickens, Hens							
7879	Taiwanese Chickens, Eggs							
7880	Taiwanese Chickens, Broilers							
7881	Taiwanese Chickens, Cull, Roosters							
7882	Taiwanese Chickens, Pullets							
7883	Taiwanese Chickens, Roosters							
7884	Taiwanese Chickens, Spent Hens							
7885	Taiwanese Chickens, Eggs for Hatching							
7887	Taiwanese Chickens, Chicks							
7888	Quail, Broilers							
7889	Quail, Cull, Roosters							
7890	Quail, Pullets							
7891	Quail, Roosters							
7892	Quail, Spent Hens							
7893	Quail, Eggs for Hatching							
7899	Silkies, Hens							
7900	Silkies, Chicks							
7901	Silkies, Eggs							

Ranch Furs

Code	Description	BC	SK	MB	NB	NS	NL	YT
8600	Chinchillas for Pelts							
8602	Chinchillas, Breeding, Females							
8604	Chinchillas, Breeding, Males							
8606	Chinchillas, Cull, Females							
8608	Chinchillas, Cull, Males							
8627	Fox for Pelts							
8629	Fox, Breeding, Reynards							
8631	Fox, Breeding, Vixens							
8633	Fox, Cull, Reynards							
8635	Fox, Cull, Vixens							
8637	Fox, Pups							
8652	Mink for Pelts							
8654	Mink, Breeding, Females							
8656	Mink, Breeding, Males							
8658	Mink, Cull, Females							
8660	Mink, Cull, Males							
8662	Mink, Kits							
8677	Rabbits, Breeding, Bucks							
8679	Rabbits, Breeding, Does							
8681	Rabbits, Broilers							
8683	Rabbits, Cull, Bucks							
8685	Rabbits, Cull, Does							
8687	Rabbits, Kits							

Sheep

Code	Description	BC	SK	MB	NB	NS	NL	YT
8952	Sheep, Breeding, Ewes							
8954	Sheep, Breeding, Rams							
8956	Sheep, Cull, Ewes							
8958	Sheep, Cull, Rams							
8960	Sheep, Feeder, Lambs							
8962	Sheep, Lambs							
8966	Purebred Sheep, Breeding, Ewes							
8968	Purebred Sheep, Breeding, Rams							
8972	Purebred Sheep, Lambs							
8976	Wool							

British Columbia

District Number	District Name
1	East Kootenay
3	Central Kootenay
5	Kootenay Boundary
7	Okanagan-Similkameen
9	Fraser Valley
15	Greater Vancouver
17	Capital
19	Cowichan Valley
21	Nanaimo
23	Alberni-Clayoquot
25	Comox-Strathcona
27	Powell River
29	Sunshine Coast
31	Squamish-Lillooet
33	Thompson-Nicola
35	Central Okanagan
37	North Okanagan
39	Columbia-Shuswap
41	Cariboo
43	Mount Waddington
45	Central Coast
47	Skeena-Queen Charlotte
49	Kitimat-Stikine
51	Bulkley-Nechako
53	Fraser-Fort George
55	Peace River
57	Stikine
59	Northern Rockies

Saskatchewan

Municipality Number	Municipality Name
1	Argyle
2	Mount Pleasant
3	Enniskillen
4	Coalfields
5	Estevan
6	Cambria
7	Souris Valley
8	Lake Alma
9	Surprise Valley
10	Happy Valley
11	Hart Butte
12	Poplar Valley
17	Val Marie
18	Lone Tree
19	Frontier
31	Storthoaks
32	Reciprocity
33	Moose Creek
34	Browning
35	Benson
36	Cymri
37	Lomond
38	Laurier
39	The Gap

Saskatchewan

Municipality Number	Municipality Name
40	Bengough
42	Willow Bunch
43	Old Post
44	Waverley
45	Mankota
46	Glen McPherson
49	White Valley
51	Reno
61	Antler
63	Moose Mountain
64	Brock
65	Tecumseh
66	Griffin
67	Weyburn
68	Brokenshell
69	Norton
70	Key West
71	Excel
72	Lake of the Rivers
73	Stonehenge
74	Wood River
75	Pinto Creek
76	Auvergne
77	Wise Creek
78	Grassy Creek
79	Arlington
91	Maryfield
92	Walpole
93	Wawken
94	Hazelwood
95	Golden West
96	Fillmore
97	Wellington
98	Scott
99	Caledonia
100	Elmsthorpe
101	Terrell
102	Lake Johnston
103	Sutton
104	Gravelbourg
105	Glen Bain
106	Whiska Creek
107	Lac Pelletier
108	Bone Creek
109	Carmichael
110	Piapot
111	Maple Creek
121	Moosomin
122	Martin
123	Silverwood
124	Kingsley
125	Chester
126	Montmartre
127	Francis
128	Lajord
129	Bratt's Lake
130	Redburn
131	Baildon

Saskatchewan

Municipality Number	Municipality Name
132	Hillsborough
133	Rodgers
134	Shamrock
135	Lawtonia
136	Coulee
137	Swift Current
138	Webb
139	Gull Lake
141	Big Stick
142	Enterprise
151	Rocanville
152	Spyhill
153	Willowdale
154	Elcapo
155	Wolseley
156	Indian Head
157	South Qu'appelle
158	Edenwold
159	Sherwood
160	Pense
161	Moose Jaw
162	Caron
163	Wheatlands
164	Chaplin
165	Morse
166	Excelsior
167	Saskatchewan Landing
168	Riverside
169	Pittville
171	Fox Valley
181	Langenburg
183	Fertile Belt
184	Grayson
185	McLeod
186	Abernethy
187	North Qu'appelle
189	Lumsden
190	Dufferin
191	Marquis
193	Eyebrook
194	Enfield
211	Churchbridge
213	Saltcoats
214	Cana
215	Stanley
216	Tullymet
217	Lipton
218	Cupar
219	Longlaketon
220	McKillop
221	Sarnia
222	Craik
223	Huron
224	Maple Bush
225	Canaan
226	Victory
228	Lacadena
229	Miry Creek

Saskatchewan

Municipality Number	Municipality Name
230	Clinworth
231	Happyland
232	Deer Forks
241	Calder
243	Wallace
244	Orkney
245	Garry
246	Ituna Bon Accord
247	Kellross
248	Touchwood
250	Last Mountain Valley
251	Big Arm
252	Arm River
253	Willner
254	Loreburn
255	Coteau
256	King George
257	Monet
259	Snipe Lake
260	Newcombe
261	Chesterfield
271	Cote
273	Sliding Hills
274	Good Lake
275	Insinger
276	Foam Lake
277	Emerald
279	Mount Hope
280	Wreford
281	Wood Creek
282	McCraney
283	Rosedale
284	Rudy
285	Fertile Valley
286	Milden
287	St. Andrews
288	Pleasant Valley
290	Kindersley
292	Milton
301	Philips
303	Keys
304	Buchanan
305	Invermay
307	Elfros
308	Big Quill
309	Prairie Rose
310	Usborne
312	Morris
313	Lost River
314	Dundurn
315	Montrose
316	Harris
317	Marriott
318	Mountain View
319	Winslow
320	Oakdale
321	Prairiedale
322	Antelope Park

Saskatchewan

Municipality Number	Municipality Name
331	Livingston
333	Clayton
334	Preeceville
335	Hazel Dell
336	Sasman
337	Lakeview
338	Lakeside
339	Leroy
340	Wolverine
341	Viscount
342	Colonsay
343	Blucher
344	Corman Park
345	Vanscoy
346	Perdue
347	Biggar
349	Grandview
350	Mariposa
351	Progress
352	Heart's Hill
366	Kelvington
367	Ponass Lake
368	Spalding
369	St. Peter
370	Humboldt
371	Bayne
372	Grant
373	Aberdeen
376	Eagle Creek
377	Glenside
378	Rosemount
379	Reford
380	Tramping Lake
381	Grass Lake
382	Eye Hill
394	Hudson Bay
395	Porcupine
397	Barrier Valley
398	Pleasantdale
399	Lake Lenore
400	Three Lakes
401	Hoodoo
402	Fish Creek
403	Rosthern
404	Laird
405	Great Bend
406	Mayfield
409	Buffalo
410	Round Valley
411	Senlac
426	Bjorkdale
427	Tisdale
428	Star City
429	Flett's Springs
430	Invergordon
431	St. Louis
434	Blaine Lake
435	Redberry

Saskatchewan

Municipality Number	Municipality Name
436	Douglas
437	North Battleford
438	Battle River
439	Cut Knife
440	Hillsdale
442	Manitou Lake
456	Arborfield
457	Connaught
458	Willow Creek
459	Kinistino
460	Birch Hills
461	Prince Albert
463	Duck Lake
464	Leask
466	Meeting Lake
467	Round Hill
468	Meota
469	Turtle River
470	Paynton
471	Eldon
472	Wilton
486	Moose Range
487	Nipawin
488	Torch River
490	Garden River
491	Buckland
493	Shellbrook
494	Canwood
496	Spiritwood
497	Medstead
498	Parkdale
499	Mervin
501	Frenchman Butte
502	Britannia
520	Paddockwood
521	Lakeland
555	Big River
561	Loon Lake
588	Meadow Lake
622	Beaver River

Manitoba

Municipality Number	Municipality Name
100	Albert
101	Archie
102	Argyle
103	Arthur
105	Bifrost
106	Birtle
107	Blanshard
109	Brenda
110	Brokenhead
111	Cameron
112	Cartier

Manitoba

Municipality Number	Municipality Name
114	Clanwilliam
115	Coldwell
116	Cornwallis
117	Daly
118	Dauphin
119	De Salaberry
120	Dufferin
121	East St. Paul
122	Edward
123	Ellice
124	Elton
125	Eriksdale
126	Ethelbert
127	Franklin
128	Gilbert Plains
129	Gimli
130	Glenella
131	Glenwood
132	Grandview
133	Grey
134	Hamiota
135	Hanover
136	Harrison
137	Hillsburg
138	La Broquerie
139	Lac Du Bonnet
140	Lakeview
141	Langford
142	Lansdowne
143	Lawrence
144	Lorne
145	Louise
146	Macdonald
147	Mccreary
148	Miniota
149	Minitonas
150	Minto
151	Montcalm
152	Morris
153	Morton
154	Mossey River
155	North Cypress
156	North Norfolk
157	Oakland
158	Ochre River
159	Odanah
161	Pembina
162	Pipestone
163	Portage La Prairie
164	Rhineland
165	Ritcho
166	Riverside
167	Roblin
168	Rockwood
169	Roland
170	Rosedale
171	Rosburn
172	Rosser

Manitoba

Municipality Number	Municipality Name
173	Russell
174	St. Andrews
175	Ste. Anne
176	St. Clements
177	St. Francois Xavier
178	St. Laurent
179	Ste. Rose
180	Saskatchewan
181	Shellmouth - Boulton
182	Shell River
183	Shoal Lake
184	Sifton
185	Siglunes
186	Silver Creek
187	South Cypress
188	South Norfolk
189	Springfield
190	Stanley
191	Strathclair
192	Strathcona
193	Swan River
194	Tache
195	Thompson
196	Turtle Mountain
197	Victoria
198	Victoria Beach
199	Wallace
200	Westbourne
201	West St. Paul
202	Whitehead
203	Whitemouth
204	Whitewater
205	Winchester
206	Woodlands
207	Woodworth
208	Headingly
590	Winnipeg, City
600	Alexander
601	Alonsa
602	Armstrong
604	Kelsey
605	Fisher
606	Grahamdale
607	Park North
609	Park South
610	Piney
611	Reynolds
612	Stuartburn
617	Mountain South
618	Mountain North
999	Northern Region

New Brunswick

County Number	County Name
1	Saint John County
2	Charlotte County
3	Sunbury County
4	Queens County
5	Kings County
6	Albert County
7	Westmorland County
8	Kent County
9	Northumberland County
10	York County
11	Carleton County
12	Victoria County
13	Madawaska County
14	Restigouche County
15	Gloucester County

Nova Scotia

Municipality Number	Municipality Name
1	Shelburne County
2	Yarmouth County
3	Digby County
4	Queens County
5	Annapolis County
6	Lunenburg County
7	Kings County
8	Hants County
9	Halifax County
10	Colchester County
11	Cumberland County
12	Pictou County
13	Guysborough County
14	Antigonish County
15	Inverness County
16	Richmond County
17	Cape Breton County
18	Victoria County

Yukon

District Number	District Name
1	Dawson-Mayo
2	Kluane
3	Pelly-Faro-Carmacks
4	Watson Lake
5	Whitehorse

Productive Capacity List

Code	Description	Units
100	Alpaca	# of females that have birthed
101	Bison	# of females that have birthed
104	Cattle	# of females that have birthed
115	Deer	# of females that have birthed
178	Donkeys	# of females that have birthed
117	Elk	# of females that have birthed
119	Emu	# of females that have birthed
122	Goats	# of females that have birthed
123	Hogs, Farrow to Finish	# of females that have birthed
145	Hogs, Farrowing	# of females that have birthed
127	Horses	# of females that have birthed
130	Llama	# of females that have birthed
132	Ostrich	# of females that have birthed
187	Red Deer	# of females that have birthed
136	Reindeer	# of females that have birthed
137	Rheas	# of females that have birthed
138	Sheep	# of females that have birthed
140	Wild Boar	# of females that have birthed
181	Custom Fed Bison	# of animal feed days
141	Custom Fed Cattle	# of animal feed days
142	Custom Fed Hogs	# of animal feed days
182	Custom Fed Sheep	# of animal feed days
185	Custom Fed, Chicken, Pullets	# of animal feed days
184	Custom Fed, Goats	# of animal feed days
102	Feeder Bison (Under 700 lbs)	# of animals fed
103	Finished Bison (Over 700 lbs)	# of animals fed
105	Feeder Cattle (Under 900 lbs)	# of animals fed
106	Finished Cattle (Over 900 lbs)	# of animals fed
111	Finished Dairy Cattle (Over 900 lbs)	# of animals fed
112	Feeder Dairy Cattle (Under 900 lbs)	# of animals fed
124	Hogs, Feeders	# of animals fed
125	Hogs, Nursery	# of animals fed
172	Sheep, Feeders	# of animals fed
173	Elk, Feeders	# of animals fed
175	Deer, Feeders	# of animals fed
176	Horses, Feeders	# of animals fed
177	Wild Boar, Finishers	# of animals fed
183	Goats, Feeders	# of animals fed
143	Chicken, Broilers	# of Kgs produced
108	Chicken, Layers, Broiler Eggs for Hatching	# of producing hens
109	Chicken, Layers, Broiler Eggs for Consumption	# of producing hens

Productive Capacity List

Productive Capacity List

Code	Description	Units
144	Turkey, Broilers	# of Kgs produced
159	Blue Leg, Breeder Hatching Eggs	# of producing hens
158	Blue Leg, Broilers	# sold
157	Chicken, Taiwanese, Breeder, Hatching Eggs	# of producing hens
156	Chicken, Taiwanese, Broilers	# sold
168	Ducks, Breeder Hatching Eggs	# of producing hens
116	Ducks, Broiler	# sold
169	Geese, Breeder Hatching Eggs	# of producing hens
121	Geese, Broiler	# sold
161	Partridge, Breeder Hatching Eggs	# of producing hens
160	Partridge, Broilers	# sold
163	Pheasant, Ring Neck, Breeder Hatching Eggs	# of producing hens
162	Pheasant, Ring Neck, Broilers	# sold
165	Pheasant, White, Breeder, Hatching Eggs	# of producing hens
164	Pheasant, White, Broilers	# sold
167	Quail, Breeder Hatching Eggs	# of producing hens
166	Quail, Broilers	# sold
155	Silkies, Breeder, Hatching Eggs	# of producing hens
154	Silkies, Broilers	# sold
170	Squab, Breeding Set	# of breeding sets
153	Turkey, Breeder, Hatching Eggs	# of producing hens
110	Chinchillas	# sold
113	Dairy Quota, Butterfat	# of Kgs of butterfat/day
114	Dairy Quota, Milk	# of Kgs of milk/day
118	Elk, Bulls Producing Velvet	# of bulls producing
120	Fox	# sold
126	Honey Bees, Producing (Hives)	# of hives producing
129	Leaf Cutter Bees, Producing (Gallons)	# of gallons of bees pollinating
131	Mink	# sold
128	Pregnant Mare Urine (PMU) produced	# of grams produced
135	Rabbits	# sold
186	Red Deer, Bulls Producing Velvet	# of bulls producing
151	Semen, Cattle	# of straws sold
152	Semen, Deer	# of straws sold
150	Semen, Elks	# of straws sold
149	Semen, Hogs	# of straws sold
188	Semen, Red Deer	# of straws sold

Units of Measurement and Expense Code Lists

Units of Measurement Code List

Code	Description
1	Pounds
2	Tonnes
4	Bushels
5	Kilograms

Code	Description
7	Small Bales
8	Large Bales
16	CWT
64	Other

Expense Code List

Code	Expenses
9661	Containers, twine
9662	Fertilizer and soil supplements
9663	Pesticides and chemical treatments
9665	Insurance premiums (crop or production)
9713	Veterinary fees, medicine, and breeding fees
9714	Minerals and salts
9764	Machinery (gasoline, diesel fuel, oil)
9799	Electricity

Code	Expenses
9801	Freight and shipping
9802	Heating Fuel
9815	Arm's length salaries
9822	Storage/drying
9830	Prepared Feed
9831	Custom Feeding
9836	Commissions and Levies



