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Who Should Use This Guide?

This guide provides instructions on how to complete the Canadian Agricultural Income Stabilization (CAIS) 2003 Supplementary Form, for producers in British Columbia, Saskatchewan, Manitoba, New Brunswick, Nova Scotia, and Newfoundland & Labrador. This guide should be used in conjunction with the CAIS Program Handbook, which contains important information and guidelines on the CAIS program.

Note: The CAIS Supplementary Form is only one part of the CAIS application. You must also complete form T1163 – *CAIS Program Information and Statement of Farming Activities for Individuals* to be eligible to participate in CAIS. Copies of the T1163 – *CAIS Program Information and Statement of Farming Activities for Individuals* are available through the Canada Revenue Agency (CRA) (1-800-959-2221).

Corporations, co-operatives, and special individuals: Instead of completing a T1163 – *CAIS Program Information and Statement of Farming Activities for Individuals*, please complete the appropriate Statement A Form. To get copies of the Statement A Forms, contact the CAIS Administration.

Partnerships: Each partner in a partnership must 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, assign a number to each operation and complete pages 2 to 5 of the CAIS Program 2003 Supplementary Form for each operation. Ensure that the operation number you assign matches the operation number that appears on Form T1164, *Statement B – CAIS Program Account Information and Statement of Farming Activities for Additional Farming Operations*.

Submitting Your CAIS Forms

If necessary, the CAIS Administration may contact you to obtain additional information necessary to process your forms. If you did not participate in the former NISA program for any of the years of 1998, 1999, 2000, 2001 and 2002, please contact the CAIS Administration.

It is the participant's responsibility, even if a third party completes an application on their behalf, to ensure that their completed forms have been submitted to the CAIS Administration and received by the application deadline. Forms will not be considered to be received by the deadline unless all of the required information and documentation has been provided.

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*.

Submit completed applications to:

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

The deadline for submitting completed CAIS program 2003 forms is:

June 15, 2004 for individuals

**June 30, 2004 for corporations
and co-operatives**

For further assistance, refer to:

- the CAIS program toll-free information line:
1-866-367-8506 (both languages)
- the CAIS program website:
www.agr.gc.ca/caisprogram (English)
www.agr.gc.ca/pcsra (French)

- 1 Provide your name and address details. The address indicated in this section is the address to which any CAIS program benefits will be sent. Enter only one name.
- 2 If someone has filled out the form on your behalf and you wish the CAIS Administration to contact them for further information, please complete the contact person details. The CAIS Administration will communicate first with your contact person and send written correspondence to both you and your contact person.
- 3 **a)** Individuals must provide their Social Insurance Number (SIN). Corporations and co-operatives must provide their Business Number. Trusts and communal organizations must provide their Trust Account Number.
- 4 **b)** If you previously participated in the former NISA program, please provide your NISA PIN. The CAIS program will use your PIN to retrieve information from the former NISA program, which speeds up the processing of your forms. If you did not participate in the NISA program, leave this field blank.
- 5 **c)** If you are a corporation, indicate the date that incorporation took place.
- 6 **d)** Indicate if you are a current or former federal public office holder or public servant. If you are a corporation, co-operative/commune, or a partner in a partnership, indicate “Yes” if one or more shareholders, members, or partners is a current or former federal public office holder or public servant. If you answered “Yes” to this question, indicate whether the individual(s) in question is 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 obtained through the Treasury Board of Canada Secretariat (<http://www.tbs-sct.gc.ca>).**
- 7 **e) Main farmstead:** Indicate the rural municipality (name and number) in which your main farmstead is located, and provide its legal land description. The main farmstead is defined as where you earn all or the majority of your farming income in the program year.
- 8 **f) Production Insurance:** Indicate whether you participated in Production Insurance in the program year. Provide all production insurance contract or ID numbers that relate to your farming operation. Production Insurance is the same as Crop Insurance.
- 9 **g) Prescribed Drought Regions (PDR):** Indicate whether you deferred income from the sales of breeding livestock under CRA’s PDR exemption. Detailed information on PDR’s is available from the Prairie Farm Rehabilitation Administration.
- 10 **h) CFIA Payments:** Indicate whether you deducted a portion of payments made by the Canadian Food Inspection Agency for destroying animals under the *Health of Animals Act*.
- 11 **i)** Please see page 36 of the CAIS Program Handbook for criteria for combining under the program.

Part 2) Crop Inventory Valuation

1	2	3	4	5	6	7	8	9	10	11	12	13	14	
a	b	c	d	e	f	g	h	i	j	k	l	m	n	
Code	Crop/Grade	Units	Acres	Starting Inventory	Quantity Produced	Quantity Purchased	Quantity Sold	Quantity Used as Feed	Quantity Used as Seed	Ending Inventory (e+f+g-h-i)	Change in Quantity (k-e)	Fair Market Value	Change in Value (l x m)	
5114	No. 2 CW Red Spring wheat (13.0)	tonnes	200	25	150	0	165	0	10	0	(25)	107.78	(2,694.50)	
5120	No. 3 CW Red Spring wheat (13.0)	tonnes		0	150	0	0	50	0	100	100	81.78	8,178.00	
												15	Net increase (decrease) in value of crops inventory (total column (n)):	\$5,483.50

You must complete Part 2 of the form if you meet any of the following criteria:

- you produced crops during the program year;
- you purchased or sold crops in the program year; or,
- you carried over crops in your inventories from one fiscal year to another.

If you filed to CRA on the accrual basis for all years, you do not need to complete columns (l), (m), or (n).

This part of the form is used to measure your crop production in the program year and to establish that your farm has completed a production cycle. Refer to your crop production records, sales and feeding records, crop insurance measurements, and inventory records to help you complete this part. If you are involved in a partnership, complete this part listing the total acres and quantities for the partnership. If you are a tenant involved in a crop share, list only your share of the acres and quantities.

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 in storage for periods longer than 10 months), adjustments are made on an accounts receivable basis, and not on an inventory valuation basis. Do not record opening and ending inventories for these crops. Report only the amount produced and sold, as related to your 2003 fiscal period production, on this part.

Standing 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., Sept. 30), include the standing crop in inventory.

Snowed-under crops: Snowed-under crops are considered to be inventory and should be reported on a separate line on this Part. However, if the crop was not salvageable, indicate a quantity of zero.

- 1 (a) Use the CAIS Program Price and Code List to record the appropriate commodity code for each grade and variety in column (a). Leave the code blank if your commodity is not listed on the CAIS Program Price and Code List.
- 2 (b) List all commodities that you produced, purchased, sold, or had on hand at the beginning and/or end of your 2003 fiscal period. List each grade or variety of crop separately (e.g., list #1 CWRS(15%) separately from #1 CWRS (12.5%)).
- 3 (c) Units must be units of measurement, not dollars. The following is a list of the most common units that should be used in this column: pounds, tonnes, dozen, bushels, bales, litres, cwt, and gallons. Use the same unit of measurement when completing columns (e) to (l).
- 4 (d) Indicate the number of acres used to produce each crop.

- 5 **(e)** Indicate the quantity of the commodity you had on hand at the start of your 2003 fiscal year.
- 6 **(f)** Indicate the quantity of the crop that was produced on the acres.
- 7 **(g)** Indicate the quantity of the commodity you purchased in your 2003 fiscal period. If you have not yet paid for the purchase of the commodity by your 2003 fiscal year-end, the expense should also be reported as an account payable on Part 4d. However, you must still report the quantity you purchased on this Part to show the addition to your inventory, unless it is already included in Part 4b - Purchase Inputs
- 8 **(h)** Indicate the quantity of the commodity that you sold in your 2003 fiscal period. If you have deferred the income from the sale of the inventory, the income should be reported as an account receivable on Part 4c. However, you must still report the quantity you delivered as a sale on this Part to show the reduction in your inventory.
- 9 **(i)** Indicate the quantity of the commodity that you used to feed your own livestock.
- 10 **(j)** Indicate the quantity of the commodity that you used as seed.
- 11 **(k)** Determine the quantity of each commodity that you had on hand at the end of the fiscal year by using the following calculation: Starting Inventory + Quantity Produced + Quantity Purchased - Quantity Sold - Quantity Used as Feed - Quantity Used as Seed = Ending Inventory.
- 12 **(l)** "Change in Quantity" is "Ending Inventory" MINUS "Starting Inventory". This may result in a negative number.
- 13 **(m)** You will need a fair market value (FMV) to value each crop. A commodity price list with FMV's by province is provided in the CAIS Program Price and Code List.

Using FMV's other than those in the CAIS Program Price and Code List: You may use alternative FMV's than those in the CAIS Program Price and Code List only if:

- 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 FMV's based on sales or purchases of the specific commodity in your name occurring within 30 days before or after your fiscal year-end. For your own FMV's to be accepted, you must submit copies of receipts and/or supporting documents that substantiate these FMV's with your form. The Administration reserves the right to determine whether submitted FMV's are reasonable for your farm.

FMV's for commodities not listed in the CAIS Program Price and Code List:

Where the CAIS Program Price and Code List does not provide a FMV for a specific commodity, you must provide a FMV for your commodity. Although it is not mandatory for you to provide documentation supporting prices submitted for unpublished commodities, doing so will assist the Administration in determining whether the FMV you have submitted is reasonable for your farming operation. Supporting documentation includes:

- receipts from sales or purchases of the commodity;
- price information from appropriate commodity marketing agencies.

For supporting documentation to be considered, it must be submitted with your forms. In all cases, the CAIS Administration reserves the right to determine whether submitted FMV's are reasonable for your farm.

Part 2) Crop Inventory Valuation

1	2	3	4	5	6	7	8	9	10	11	12	13	14	
a	b	c	d	e	f	g	h	i	j	k	l	m	n	
Code	Crop/Grade	Units	Acres	Starting Inventory	Quantity Produced	Quantity Purchased	Quantity Sold	Quantity Used as Feed	Quantity Used as Seed	Ending Inventory (e+f-g-h-i)	Change in Quantity (k-e)	Fair Market Value	Change in Value (l x m)	
5114	No. 2 CW Red Spring wheat (13.0)	tonnes	200	25	150	0	165	0	10	0	(25)	107.78	(2,694.50)	
5120	No. 3 CW Red Spring wheat (13.0)	tonnes		0	150	0	0	50	0	100	100	81.78	8,178.00	
												15	Net Increase (decrease) in value of crops inventory (total column (n)):	\$5,483.50

Harvesting Allowance: FMV's applied to both standing and snowed-under crops will be reduced by a harvesting allowance.

14 (n) "Change in Value" is "Change in Quantity" MULTIPLIED BY "Fair Market Value". This may result in a negative number.

15 Total the values in column (n) to determine your net increase or decrease in the value of your crops inventory. A positive value indicates a net increase in the value of your inventory. A negative value indicates a net decrease in the value of your inventory.

Example: You started your 2003 fiscal year with 25 tonnes of No. 2 CWRS wheat in your inventory. You use 10 tonnes of this wheat to seed 200 acres, and in the fall, you harvest 300 tonnes of wheat. Half of the harvest was No. 2 grade (13.0), while the other half was No. 3 grade (13.0). Before the end of your 2003 fiscal year, you sell all of your No. 2 CWRS wheat, and feed 50 tonnes of the No. 3 CWRS to your livestock. This results in an ending inventory of 100 tonnes of No. 3 CWRS wheat.

Part 3) Livestock Inventory Valuation

a	b	c		d	e	f	g		h	i	j	k	l		m	n	o	p
		# of head	Average Weight	# of head	# of head	# of head	Average Weight	# of head	Average Weight	# of head	Transfers In # of head	Transfers Out # of head	# of head	Average Weight	Change in Quantity (l - c)	Fair Market Value	Change in Value (n x o)	
6005	Bulls - breeding	1	1,400 lbs										1	1,400 lbs	1			
6007	Cows - breeding	20	1,200 lbs									2	20	1,200 lbs	20	1,250.00	(2,500.00)	
6031	Calves (birth - 300 lbs)	0		17						2		15	0		0			
6009	Feeder steers (401 - 500 lbs)	0					7	480 lbs			7		0		0			
6016	Feeder heifers (401 - 500 lbs)	0					8	450 lbs			8		0		0			
6003	Cows - cull	0					2	1,200 lbs			2		0		0			
13 Net increase (decrease) in value of livestock inventory (total column (p)):																	\$(2,500.00)	

You must complete Part 3 of the form if you meet any of the following criteria:

- you raised livestock during the program year;
- you purchased or sold livestock in the program year;
- you carried over livestock in your inventories from one fiscal year to another.

If you filed to CRA on the accrual basis for all years, you do not need to complete columns (n), (o), or (p).

This part of the form is used to measure your livestock production in the program year, and to establish that your farm has completed a production cycle. Refer to your livestock production records, sales and purchase invoices, and inventory records to assist you in completing this Part. If you are involved in a partnership, complete this Part listing the total number of livestock for the partnership. If you are in a livestock leasing agreement, list only your share of the livestock animal (e.g., 1/2 bull).

- 1 (a)** Use the CAIS Program Price and Code List to record the appropriate commodity code for each class of livestock in column (a). Leave the code blank if your commodity is not listed on the CAIS Program Price and Code List.
- 2 (b)** List all livestock that you raised, purchased, sold, or had on-hand at the beginning and/or end of your 2003 fiscal period. List each class of livestock separately (e.g., list feeder heifers in the 301-400 lb weight class separately from feeder heifers in the 401-500 lb weight class).

- 3 (c)** Indicate the number of head of each livestock class that you had on-hand at the start of your 2003 fiscal period. Indicate the average weight of the animals in column (d). **Note:** You must use actual number of head. Do not round numbers, and do not enter dollar values in columns (c) to (n).
- 4 (e)** Indicate the number of births in that class of livestock.
- 5 (f)** Indicate the number of livestock in that class that you purchased in 2003. If you have not yet paid for the purchase of the livestock by your 2003 fiscal year-end, the expense should also be reported as an account payable on Part 4d. However, you must still report the number you purchased on this Part as the animals are physically on-hand in your inventory.
- 6 (g)** Indicate the number of livestock in that class that you sold in 2003. Indicate the average weight of the animals that were sold in column (h). If you have deferred the income from the sale of the inventory, the income should be reported on Part 4c. However, you must still report the number of head you sold on this Part, as the animals are no longer in your inventory.
- 7 (i)** Indicate the number of deaths in that class of livestock.

Part 3) Livestock Inventory Valuation

		1		2		3		4		5		6		7		8		9		10		11		12	
a	b	c		d	e	f	g		h	i	j	k	l		m	n	o	p							
Code	Description	Starting Inventory		Births # of head	Purchases # of head	Sales		Deaths # of head	Transfers In # of head	Transfers Out # of head	Ending Inventory (c+e+f-g-i+j-k)		Change in Quantity (l - c)	Fair Market Value	Change in Value (n x o)										
		# of head	Average Weight			# of head	Average Weight				# of head	Average Weight													
6005	Bulls - breeding	1	1,400 lbs									1	1,400 lbs	1											
6007	Cows - breeding	20	1,200 lbs								2	20	1,200 lbs	20	1,250.00	(2,500.00)									
6031	Calves (birth - 300 lbs)	0		17				2		15	0		0												
6009	Feeder steers (401 - 500 lbs)	0				7	480 lbs		7		0		0												
6016	Feeder heifers (401 - 500 lbs)	0				8	450 lbs		8		0		0												
6003	Cows - cull	0				2	1,200 lbs		2		0		0												
13 Net increase (decrease) in value of livestock inventory (total column (p)):															\$(2,500.00)										

8 Transfers refer to the number of animals in your 2003 fiscal period that grew or moved from one livestock class into another livestock class. For example, if you start your fiscal year with 20 feeder steer calves and they grow to 850 lb feeder steers by the end of your fiscal year, you would correctly report this as 20 head transferring out of the feeder steer calf class, and 20 head transferring in to the 800-900 lbs feeder steer class.

In column (j) indicate the number of livestock that transferred into the specified livestock class in your 2003 fiscal period. In column (k), indicate the number of livestock that transferred out of the specified livestock class in your 2003 fiscal period. Total transfers in must equal total transfers out.

9 **(l)** Indicate the number of head of each livestock class that you had on-hand at the end of your 2003 fiscal period. Indicate the average weight of the animals in column (m). The number of animals in your ending inventory must equal the following calculation: Starting Inventory + Births + Purchases - Sales - Deaths + Transfers In - Transfers Out = Ending Inventory.

10 **(n)** "Change in Quantity" is "Ending Inventory" MINUS "Starting Inventory". This may result in a negative number.

11 **(o)** You will need an FMV to value each class and species of livestock. A commodity price list with FMV's by province is provided in the CAIS Program Price and Code List.

Using FMV's other than those in the CAIS Program Price and Code List: You may use alternative FMV's than those in the CAIS Program Price and Code List only if:

- 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 FMV's based on sales or purchases of the specific commodity in your name occurring within 30 days before or after your fiscal year-end. For your own FMV's to be accepted, you must submit copies of receipts and/or supporting documents that substantiate these FMV's with your form. The Administration reserves the right to determine whether submitted FMV's are reasonable for your farm.

FMV's for Commodities not listed in the CAIS Program Price and Code List:

Where the CAIS Program Price and Code List does not provide a FMV for a specific commodity, you must provide a FMV for your commodity. Although it is not mandatory for you to provide documentation supporting prices submitted for unpublished commodities, doing so will assist the Administration in determining whether the FMV you have submitted is reasonable for your farming operation. Supporting documentation includes:

- receipts from sales or purchases of the commodity;
- price information from appropriate commodity marketing agencies.

For supporting documentation to be considered, it must be submitted with your forms. In all cases, the CAIS Administration reserves the right to determine whether submitted FMV's are reasonable for your farm.

- 12** (p) "Change in Value" is "Change in Quantity" MULTIPLIED BY "Fair Market Value". This may result in a negative number.
- 13** Total the values in column (p) to determine the net increase or decrease in the value of your livestock inventory. A positive value indicates a net increase in the value of your inventory. A negative value indicates a net decrease in the value of your inventory.

Example: You started your 2003 fiscal year with 1 breeding bull and 20 breeding cows. During the year, 17 calves are born, of which 15 survive (7 steers and 8 heifers). Before the end of your 2003 fiscal year, you sell the calves when they reach the 401-500 lb weight class. This is reported by transferring 15 animals out of the calves category, and transferring 7 animals in to the feeder steer (401-500 lbs) category and 8 animals in to the feeder heifer (401-500 lbs) category. You also cull and sell 2 of your breeding cows. This is reported by transferring 2 animals out of the breeding cows category, and transferring them in to the cull cows D3 category.

Part 4a) Salaries and Wages

Salaries and Wages	1998	1999	2000	2001	2002
Arm's Length Salaries					
Non-Arm's Length Salaries					

Provide an itemized breakdown of the salary expenses you reported on your Statement of Farming Activities for each year (Lines 9815, 9816, and/or 9828 of your T1163 if you participated in the former NISA program; otherwise, under "Salaries, Wages, and Benefits" of your Statement of Farming Activities). For CAIS purposes, two or more individuals are deemed to deal with each other at non-arm's length if:

- a) one is the child or descendent of the other;
- b) they are brothers or sisters;
- c) they are married to each other or common-law;
- d) one is married to a person who is connected to the person as described in a) or b) above; or
- e) one has been adopted by the other, or by some person connected to the other as described in a) above.

Part 4b) Purchased Inputs Valuation

Code	Description	(a)	(b)
		Start of 2003 Fiscal Period Value (\$)	End of 2003 Fiscal Period Value (\$)
9662	Fertilizer A	\$40,000	\$45,000
9663	Pesticide B	\$20,000	\$10,000
1	2	3	4
Total:		\$60,000	\$55,000
Net increase (decrease) in value of purchased inputs (Total column (b) - Total column (a)):			(\$5,000) 5

All participants, except those who filed to CRA on the accrual basis for all years, must complete Part 4b of the application. This part is used to match input expenses with the production year in which they are used. Examples of inputs include fuel, chemicals, purchased seed, etc.

- 1** Code: For each item listed, please enter the code corresponding with the description. For a list of applicable codes, please refer to the CAIS Program Price and Code List.
- 2** Description: List all inputs you had on hand at the start of your 2003 fiscal period and at the end of your 2003 fiscal period. This includes fall application of chemicals (if applicable) and prepaid purchases. If you choose to report purchased seed in this section, do not report the amount again on Part 2 - Crops Inventory.
- 3** **a)** Start of 2003 Value: Indicate the dollar amount you had on hand at the start of your 2003 fiscal period. Include any applicable fall applications, as well as any amounts corresponding to prepaid purchases in 2002 that were designated for the 2003 fiscal year.
- 4** **b)** End of 2003 Value: Indicate the dollar amount that you had on hand at the end of your 2003 fiscal period. Include any applicable fall applications and any prepaid purchases in 2003 that are designated for the 2004 fiscal year.

- 5** **c)** Net increase (decrease) in value of purchased inputs is the total of column (b) MINUS the total of column (a). A positive number indicates a net increase in the value of your inputs inventory, while a negative number indicates a net decrease in the value of your inputs inventory.

Example: The example (shown above) is based on a December 31st fiscal year-end. In October of 2002, you purchased \$40,000 worth of Fertilizer A. You applied half of this amount that fall, and carried the other half in inventory into the 2003 fiscal year. Even though the fall-applied amounts were no longer physically on hand at the start of your 2003 fiscal period, they were still being used to produce your 2003 crops and therefore should be included as part of your opening quantity for 2003. To report this correctly, you report a total of \$40,000 in column (a). In October of 2003, you purchased \$45,000 worth of Fertilizer A. Once again, you applied half of this amount that fall and carried the other half in inventory into the 2004 fiscal year. Consequently, you report a total of \$45,000 in column (b).

Also, to start the 2003 fiscal year, you had \$15,000 worth of Pesticide B on hand, and had prepaid for an additional \$5,000 worth. Even though the prepaid amounts were not physically on hand at the start of your 2003 fiscal year, they were still used to produce your 2003 crops and therefore should be included as part of your opening quantity for 2003. To report this correctly, you report a total of \$20,000 in column (a). At the end of the 2003 fiscal year, you had \$10,000 worth of Pesticide B on hand and no prepaid amounts. Therefore, you report a total of \$10,000 in column (b).

Part 4c) Deferred Income and Receivables

Code	Description	(a) Opening Receivables and Income Deferred to 2003 Fiscal Period (\$)	(b) Opening Receivables and Income Deferred to 2004 Fiscal Period (\$)
401	Crop Insurance payment	\$20,000	\$15,000
057	Deferred Soybean proceeds		\$12,000
148	Potatoes	\$50,000	\$53,000
	Total:	\$20,000	\$30,000
Net increase (decrease) in deferred income and receivables (Total column (b) - Total column (a)):			\$10,000

All participants, except those who filed to CRA on the accrual basis for all years, must complete Part 4c of the application. This part is used to determine the net change in deferred income and accounts receivable in your 2003 fiscal year. Deferred income is income you have chosen to postpone the receipt of to the following tax year. A receivable is income that you are owed 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 CAIS, it must be associated with an income item that is considered allowable for CAIS (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. For CAIS program purposes, Canadian Wheat Board (CWB) adjustment, interim, and final payments are not to be reported as receivables on this Part of the application. Only CWB payments that you actually deferred from one fiscal year to another are to be reported on this Part. You must submit receipts to substantiate all CWB deferrals with your program forms.

2 (a) Indicate the dollar value of the account receivable or deferred income item that is owed to you at the start of your 2003 fiscal period.

3 (b) Indicate the dollar value of the account receivable or deferred income item that is owed to you at the end of your 2003 fiscal period.

4 “Net increase (decrease) in deferred income and receivables” is the total of column (b) MINUS the total of column (a). A positive number indicates a net increase in your deferred income and receivables. A negative number indicates a net decrease in your deferred income and receivables.

Example (shown above): You deferred a \$20,000 crop insurance payment for your 2002 crops into your 2003 fiscal year. In 2003, you deferred two items into the 2004 fiscal year: a \$15,000 crop insurance payment for your 2003 crops and a \$12,000 ticket for a soybean delivery.

1 Code: For each item listed, please enter the code corresponding with the description. For a listing of applicable codes, please refer to the CAIS Program Price and Code List.

Part 4d) Accounts Payable

Code	Description	(a) Start of 2003 Fiscal Period Value (\$)	(b) End of 2003 Fiscal Period Value (\$)
9764	Gasoline	\$10,000	\$15,000
9662	Fertilizer		\$30,000
1		2	3
	Total:	\$10,000	\$45,000
Net decrease (increase) in accounts payable (Total column (a) - Total column (b)):			(\$35,000) 4

All participants, except for those who filed to CRA on the accrual basis for all years, must complete Part 4d of the application. This part is used to determine the net change in accounts payable in your 2003 fiscal year. An account payable is an expense that you owe for goods and services received, but for which you have not paid by the end of your fiscal year.

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

Include on this Part:

- any inputs that were not paid for but were on hand in your inventory at the start or end of your 2003 fiscal year (they must also be reported appropriately on Part 4b).
- any crops or livestock that were unpaid but on hand in your inventory at the start or end of your 2003 fiscal year (they must also be reported appropriately on Parts 2 & 3).

Do not include on this Part:

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

- 1** Code: For each item listed, please enter the code corresponding with the description. For a listing of applicable codes, please refer to the CAIS Program Price and Code List.
- 2** Indicate the dollar amount that you owe for the payable item at the start of your 2003 fiscal period.
- 3** Indicate the dollar amount that you owed for the payable item at the end of your 2003 fiscal period.
- 4** "Net decrease (increase) in accounts payable" is the total of column (a) MINUS the total of column (b). A positive number indicates a net decrease in your accounts payable. A negative number indicates a net increase in your accounts payable.

Example: The example (shown above) is based on a December 31st fiscal year-end. In October of 2002, you purchased and received \$10,000 worth of gasoline which you did not pay for until 2003. At the end of your 2003 fiscal year, you purchased and received \$15,000 worth of gasoline as well as \$30,000 in fertilizer, both of which you did not pay for until your 2004 fiscal year.

Crop Basket

Commodity	BC	SK	MB	NB	NS	NL
Barley	included	included	included	included	included	excluded
Buckwheat	included	included	included	excluded	excluded	excluded
Canary Seed	included	included	included	excluded	excluded	excluded
Canola	included	included	included	included	included	excluded
Chickpeas	excluded	included	excluded	excluded	excluded	excluded
Corn, Grain	included	included	included	included	included	excluded
Fababeans	excluded	included	included	excluded	excluded	excluded
Flax	included	included	included	excluded	excluded	excluded
Lentils	included	included	included	excluded	excluded	excluded
Linola	excluded	included	included	excluded	excluded	excluded
Mixed Grain	included	included	included	included	included	excluded
Mustard	excluded	included	included	excluded	excluded	excluded
Oats	included	included	included	included	included	excluded
Peas, Dry	included	included	included	excluded	excluded	excluded
Rye	included	included	included	excluded	excluded	excluded
Soybeans	included	excluded	excluded	included	included	excluded
Sunflowers	included	included	included	excluded	excluded	excluded
Sunola	included	included	included	excluded	excluded	excluded
Triticale	excluded	included	included	excluded	excluded	excluded
Wheat	included	included	included	included	included	excluded

Bean Basket

Commodity	BC	SK	MB	NB	NS	NL
Beans, Black	excluded	included	included	excluded	excluded	excluded
Beans, Brown	excluded	included	included	excluded	excluded	excluded
Beans, Cranberry	excluded	included	included	excluded	excluded	excluded
Beans, Great Northern	excluded	included	included	excluded	excluded	excluded
Beans, Kidney, Dark Red	excluded	included	included	excluded	excluded	excluded
Beans, Kidney, Light Red	excluded	included	included	excluded	excluded	excluded
Beans, Pink	excluded	included	included	excluded	excluded	excluded
Beans, Pinto	excluded	included	included	excluded	excluded	excluded
Beans, Small Red	excluded	included	included	excluded	excluded	excluded
Beans, White Pea (Navy)	excluded	included	included	excluded	excluded	excluded
Soybeans	excluded	included	included	excluded	excluded	excluded



included



excluded

Vegetable Basket

Commodity	BC	SK	MB	NB	NS	NL
Asparagus						
Beets						
Broccoli						
Cabbage						
Cantaloupes						
Carrots						
Cauliflower						
Celery						
Corn, Sweet						
Cucumbers						
Leeks						
Lettuce						
Onions						
Peas, Sweet						
Peppers						
Potatoes						
Pumpkins						
Radish						
Rhubarb						
Rutabagas						
Spinach						
Squash						
Tomatoes						
Turnips						
Vegetables, Chinese						
Wax Beans						

Forage Basket

Commodity	BC	SK	MB	NB	NS	NL
Alfalfa						
Alfalfa/Grass						
Alfalfa Dehy						
Hay						
Silage						



included



excluded

Forage Seed Basket

Commodity	BC	SK	MB	NB	NS	NL
Alfalfa, Seed						
Bentgrass, Seed						
Birdsfoot Trefoil, Seed						
Blue Grama, Seed						
Bromes, Seed						
Clover, Seed						
Fescues, Seed						
Grass, Green Needle, Seed						
Grass, Indian, Seed						
Grass, June, Seed						
Grass, Kentucky Blue, Seed						
Grass, Orchard, Seed						
Grass, Other, Seed						
Grass, Reed Canary, Seed						
Grass, Switch, Seed						
Grass, Tufted Hair, Seed						
Grass, Wheat, Seed						
Milkevetch, Seed						
Millet, Seed						
Rye Grass, Seed						
Sainfoin, Seed						
Timothy, Seed						

Herbs and Spices Basket

Commodity	BC	SK	MB	NB	NS	NL
Anise						
Borage						
Caraway Seed						
Coriander						
Cumin						
Dill						
Echinacea						
Fenugreek						
Fireweed						
Ginseng						
Mint						
Parsley						
Sage						
St. John's Wort						

 included  excluded

Organic Crop Basket

Commodity	BC	SK	MB	NB	NS	NL
Barley, Organic						
Beans, Organic						
Buckwheat, Organic						
Canary Seed, Organic						
Canola, Organic						
Fababeans, Organic						
Flax, Organic						
Kamut, Organic						
Lentils, Organic						
Linola, Organic						
Mixed Grain, Organic						
Mustard, Organic						
Oats, Organic						
Peas, Dry, Organic						
Quinoa, Organic						
Radish Seed, Organic						
Rye, Organic						
Soybeans, Organic						
Sunflowers, Organic						
Sunola, Organic						
Triticale, Organic						
Wheat, Organic						



included



excluded

Part 5) Section B: Livestock Information

Section B: Livestock Information								
Productive Animals		Units	1998	1999	2000	2001	2002	2003
104	Cattle	# of cows that birthed						
		Units	1998	1999	2000	2001	2002	2003
123	Swine	# of sows that birthed						
Sales of Feeder Livestock		# of units	1998	1999	2000	2001	2002	2003
105	Feeder Cattle (sold up to 900 lbs)	# of head sold						
106	Finished Cattle (sold over 901 lbs)	# of head sold						
		# of units	1998	1999	2000	2001	2002	2003
125	Grower Hogs (sold up to 180 lbs)	# of head sold						
124	Slaughter Hogs (181 lbs and over)	# of head sold						
Supply Managed Commodities		Units	1998	1999	2000	2001	2002	2003
113	Dairy	kg of butterfat/day						
108	Chickens, layers, broiler eggs for hatching	# producing						
109	Chickens, layers, eggs for consumption	# producing						
107	Chickens, broilers	# sold						
139	Turkeys, broilers	# sold						
Other (specify below)		Units	1998	1999	2000	2001	2002	2003
128	PMU	grams/year						

All participants must complete Part 5, section B. The CAIS Administration uses the information on this Part to adjust your reference year production margins, where necessary, to account for a structural change that occurred on your farming operation.

If you are a partner, report 100% of the production. If you are in a livestock share agreement, report only your percentage share of the production.

1 Cattle and Swine: Provide a breakdown of the number of females that have birthed for this operation within each year.

For feeder operations, enter the number of animal sales.

For supply-managed commodities, enter the amount of quota/contract held in each year.

For other livestock that are intended for meat, enter the number of animal sales.

For other livestock intended for breeding, enter the number of females that have birthed.

For livestock that produces other products, enter the number of producing animals (e.g., honey bees: enter the # of hives; elk velvet: # of bulls producing).

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