



Canadian Agricultural Income Stabilization (CAIS) Program

Guide to Completing the Supplementary Form

2004

CAIS
PCSRA



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Introduction

All applicants are strongly encouraged to use this guide as a step-by-step tool for completing the CAIS Supplementary form. In addition, applicants can access important program information and rules in the CAIS Program Handbook. CAIS is a voluntary program designed to help you protect your farming operation from both large and small drops in income. You must select the level of income protection you would like for your farm, and deposit the required amount of money into a CAIS program account to secure your coverage. When you experience a margin decline in the program year, you can access these funds and receive government contributions.

Individuals must also complete a T1163, CAIS program Information and Statement of Farming Activities for Individuals. The CAIS Supplementary form will be used along with the T1163 to determine any decline in your program year margin and your program benefits. To order copies of the T1163, *CAIS program Information and Statement of Farming Activities for Individuals*, please contact Canada Revenue Agency (CRA) at 1-800-959-2221.

For corporations/co-operatives and special individuals - do not complete a T1163, *CAIS program Information and Statement of Farming Activities for Individuals*. Instead, please complete the appropriate Statement A Form. To get copies of the Statement A Forms, contact the CAIS Administration at 1-866-367-8506.

Note: If your income or expenses fluctuate significantly between your program and reference years, or if there is insufficient detail for your income and expenses, CAIS may contact you to obtain additional information necessary to process your application.

Submit completed applications to:

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

The deadline for submitting completed 2004 CAIS Supplementary Forms is September 30, 2005.

Note: If any information or attachments are missing or incomplete, your application will be returned to you. It is the participant's responsibility, even if a third party completes an application on their behalf, to ensure that their application is complete and has been sent to CAIS (postmarked or faxed) prior to the application deadline. Applications will be deemed late and therefore ineligible if all of the required information has not been provided with the application.

For further assistance, refer to:

**CAIS toll-free information line:
1-866-367-8506 (both languages)**

**the CAIS Web site:
www.agr.gc.ca/caisprogram (English)
www.agr.gc.ca/pcsra (French)**

Completing the Form

All participants must complete Parts 1 through 5 of the CAIS Supplementary form. If you file to Canada Revenue Agency (CRA) on the accrual basis for all years, you do not need to complete Parts 4a, 4b, 4c, and certain sections of Parts 2 and 3 (see [Crop Inventory Valuation](#) and [Livestock Inventory Valuation](#) for more details).

Partnerships: Each partner must complete and submit a separate application form and adhere to all program deadlines. Partners must report 100% of the partnership's information (crop and livestock inventories, accounts payable and receivable, etc.) on each section of the application form. CAIS will apply each partner's percentage to the total amounts, prior to the calculation of any program benefits.

Prices and Codes: You will use prices from the *CAIS Program Price and Code List* to value inventory on Parts 2 and 3, and codes to identify items on Parts 4a, 4b, 4c and Part 5. Be sure to use the monthly prices that correspond to your fiscal year end.

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

Using Fair Market Values (FMV's) other than those in the CAIS Program Price and Code List: You may use FMV's other than those in the CAIS Program Price and Code 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 FMV's 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 FMV's to be accepted, attach copies of receipts and/or supporting documents with your form that substantiate these FMV's. The Administration reserves the right to determine whether submitted FMV's are reasonable for all of your inventory.

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 based on the estimated market prices at year end.** Although it is not mandatory to provide documentation supporting your prices for unpublished 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.

Example: You sold cull cows for \$250 on November 20. Attach a receipt showing the sale, and enter \$250 as the FMV.

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 all of your inventory.

Perishable Crops

For a commodity that is considered a perishable horticulture crop for CAIS program purposes (i.e., a horticulture crop that spoils or decays easily and that cannot be in storage for periods longer than 10 months), adjustments will be made on an accounts receivable basis and therefore no FMVs are required to value this inventory.

Part 1) Participant Information

| Part 1) Participant Information | | | | | |
|---|-----------------------------|-------------|--|------------------|--|
| Participant | | | Contact Person (If different than your last application) | | |
| Name 1 | | | Name 2 | | Has this changed since your last CAIS application? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Address | | | Address | | |
| Town/City | Province | Postal Code | Town/City | Province | Postal Code |
| Telephone Number (Days) | Telephone Number (Evenings) | | Telephone Number (Days) | Facsimile Number | |

a) For this application, are you applying as:

an individual (including individuals in a partnership) a commune a trust (individual) a corporation a co-operative a limited liability partnership

3

Enter Social Insurance Number:

Enter Trust Account Number:

Enter Business Number:

b) CAIS Participant Identification Number (PIN): 4

c) If you are applying as a corporation, indicate the date of incorporation: 5

Year Month Day

d) Are you a current or former federal public office holder or public servant? Yes No

If yes, are you in compliance with the Conflict of Interest and Post-Employment Code for the Public Service? Yes No 6

e) Location of main farmstead, indicate only the information required in the appropriate province:

Yukon, British Columbia - District name & number

New Brunswick, Nova Scotia - County name & number 7

Saskatchewan, Manitoba - Legal Land Description, Municipality name & number

Name:

Number:

Legal Land Description:

qtr sec twp rng meridian

f) Based on the criteria outlined in the Guide to Completing the Supplementary Form, should this operation be combined with another? **Note:** Partnerships do **not** need to be combined. 8 Yes No

3 a) Individuals must provide their Social Insurance Number (SIN). Corporations and co-operatives, as well as Limited Liability Partnerships, must provide their Business Number. Trusts and communal organizations must provide their Trust Account Number. **NOTE:** Be sure to use the same identification number (whether SIN, BN, or Trust) as the one on your T1163/T1164.

4 b) If you previously participated in the former NISA program or the CAIS program in 2003, please provide your PIN. The CAIS program will use your PIN to retrieve historical information necessary for the processing of your application. If you did not participate in the NISA or CAIS programs, leave this box blank.

- 5 c)** If you are applying as a corporation, indicate the date that incorporation took place.
- 6 d)** 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 website for the Treasury Board of Canada Secretariat at www.tbs-sct.gc.ca.

- 7 e)** 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, your main farmstead should be identified based on where the majority of your gross farming income was earned in the reference period. A comprehensive list of provincial jurisdictions (RMs, Counties, Districts, etc.) can be found in the CAIS Price and Code book.

- 8 f)** In some cases, the combining of operations that report separately for tax purposes is necessary 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 in a partnership do NOT need to be combined. Further details on Combining Applications are available in the CAIS Program Handbook.

Multiple Operations: If you are involved in multiple farming operations, assign a number to each operation and complete pages 2 to 5 of the 2004 CAIS Supplementary Form for each operation. Ensure the operation numbers you enter on these forms match the operation numbers that will appear on Form T1163/T1164 Statement B.

Part 2) Crop Inventory Valuation

| Part 2) Crop Inventory Valuation | | | | | | | | | | | CHECK HERE IF NOTHING TO REPORT: <input type="checkbox"/> | | |
|----------------------------------|--|----------|----------|---|-------------------|--------------------|---------------|-----------------------|-----------------------|--------------------------------|---|-------------------|-------------------------|
| 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-j) | 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 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 16 | Number of Unseedable Acres (too wet/too dry) | | 400 | Net increase (decrease) in value of crops inventory (total column (n)): | | | | | | | | | 15 |
| 17 | Number of Summerfallow Acres | | 200 | | | | | | | | | | |
| 18 | Number of Pasture Acres | | 50 | | | | | | | | | | |
| 19 | Number of Wasteland Acres | | 10 | | | | | | | | | | |
| Total (d) | | | 860 | | | | | | | | | | |

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

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

This part of the form is used to measure your crop and forage inventory change 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.

Note 1: If you filed to CRA on the accrual basis for all years, you do not need to complete columns (l), (m), or (n).

Note 2: Provide the contract numbers for any Production (crop) Insurance relating to the crops listed on this part.

Note 3: Checking the “Yes” box for a decrease in productive capacity will identify that 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, a producer who decides (for whatever reason) to sell or rent out a portion of their land in the program year, is making a decision to reduce the amount of farm production, and therefore they should check “No” to the decrease being due to disaster circumstances. However, a producer who was 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.

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 2004, 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 that cannot be in storage 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 opening and ending inventories for perishable crops. Report the Quantity Produced and Quantity Sold from your 2004 fiscal period production. If any of your program year production was destroyed or discarded, report the amounts as Quantity Used as Feed. If any of your program year crop was retained as seed for your own operation, report the amount in Quantity Used as Seed. **Do not report any production from the previous fiscal year.** See Part 4b Deferred Income and Receivables to report any income from sales of perishable crops produced in the previous year but received in the program year, and the sales of 2004 crops that are received in 2005.

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. Report all summerfallow and pasture/wasteland acres on the designated lines.

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. Sept. 30), include the standing crop in inventory. Fall and winter crops should also be reported in this manner.

Snowed-under crops: Snowed-under crops are considered to be inventory and should be reported on a separate line on this Part. Report the actual harvested amount after the harvest has been completed. However, if the crop was not salvageable, indicate a quantity of zero. FMV’s applied to both standing and snowed-under crops will be reduced by a harvesting allowance as determined by CAIS.

How to complete the columns:

- 1** (a) Use the CAIS Price and Code list to identify and value each crop grade and variety. Leave the code blank if the commodity is not listed in the 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 2004 fiscal period. List each grade or variety of crop separately (e.g., list #1 Wheat (15%) separately from #1 Wheat (12.5%)).
- 3** (c) Units must be units of measurement (e.g., tonnes), not dollars. Use the same unit of measurement for all entries in a single row.
- 4** (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.
- 5** (e) Indicate the quantity of the commodity you had on hand at the start of your 2004 fiscal year.
- 6** (f) Indicate the quantity of the crop that was produced in the program year.
- 7** (g) Indicate the quantity of the commodity you purchased in your 2004 fiscal period. If you have not yet paid for the purchase of the commodity by your 2004 fiscal year-end, the expense should also be reported as an account payable on Part 4c. However, you must still report the quantity you purchased here, to show the addition to your inventory. If you choose to report purchased seed here, do not report the amount again on Part 4a Purchased Inputs.

Part 2) Crop Inventory Valuation

| Part 2) Crop Inventory Valuation | | | | | | | | | | | | CHECK HERE IF NOTHING TO REPORT: <input type="checkbox"/> | |
|----------------------------------|--|----------|----------|---|-------------------|--------------------|---------------|-----------------------|-----------------------|--------------------------------|--------------------------|---|-------------------------|
| 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-j) | 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 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 16 | Number of Unseedable Acres (too wet/too dry) | | 400 | Net increase (decrease) in value of crops inventory (total column (n)): | | | | | | | | | 15 |
| 17 | Number of Summerfallow Acres | | 200 | | | | | | | | | | |
| 18 | Number of Pasture Acres | | 50 | | | | | | | | | | |
| 19 | Number of Wasteland Acres | | 10 | | | | | | | | | | |
| Total (d) | | | 860 | | | | | | | | | | |

8 (h) Indicate the quantity of the commodity that you sold in your 2004 fiscal period. If you have deferred the income from the sale of the inventory, the quantity sold should be reported here, and the corresponding income should be reported on Part 4b.

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:

$$\begin{aligned} &\text{Starting Inventory} + \\ &\text{Quantity Produced} + \\ &\text{Quantity Purchased} - \\ &\text{Quantity Sold} - \\ &\text{Quantity Used as Feed} - \\ &\text{Quantity Used as Seed} = \\ &\text{Ending Inventory.} \end{aligned}$$

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. For important information regarding the use of FMV’s in the CAIS program, see page 4 of this Guide.

14 (n) “Change in Value” is “Change in Quantity” MULTIPLIED BY “Fair Market Value”. This may result in either a negative or a positive 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 2004 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 2004 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. In addition, you intended to seed another 400 acres but were unable to, due to excessive moisture. You had 200 acres in summerfallow, 50 acres for pasture, and 10 acres of wasteland.

Part 3) Livestock Inventory Valuation

| Part 3) Livestock Inventory Valuation | | | | | | | | | | | | CHECK HERE IF NOTHING TO REPORT: <input type="checkbox"/> | | |
|--|--------------------------------|------------------------------|------------------|---------------------|-----------------|------------------|------------------------|-------------------------|------------------------------------|----------------------------|-------------------|---|--|--|
| Note 1: If you file to Canada Revenue Agency (CRA) on the accrual basis, do not complete columns (k), (l), or (m). | | | | | | | | | | | | Note 2: Has the productive capacity of this operation decreased during the program year due to disaster circumstances? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| a | b | c | d | e | f | g | h | i | j | k | l | m | | |
| Code | Description | Starting Inventory # of head | Births # of head | Purchases # of head | Sales # of head | Deaths # of head | Transfers In # of head | Transfers Out # of head | Ending Inventory (c+d+e-g-i) | Change in Quantity (j - c) | Fair Market Value | Change in Value (k x l) | | |
| 6005 | Bulls - breeding | 1 | | | | | | | 1 | 0 | | | | |
| 6007 | Cows - breeding | 20 | | | | | | 2 | 18 | (2) | \$1,250 | (\$2,500) | | |
| 6031 | Calves (birth - 300 lbs) | | 17 | | | 2 | | 15 | 0 | 0 | | | | |
| 6009 | Feeder steers (401 - 500 lbs) | | | | 7 | | 7 | | 0 | 0 | | | | |
| 6016 | Feeder heifers (401 - 500 lbs) | | | | 8 | | 8 | | 0 | 0 | | | | |
| 6003 | Cows - cull | | | | 2 | | 2 | | 0 | 0 | | | | |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | | |
| Total transfers (must match): | | | | | | | 17 | 17 | Net increase (decrease) total (m): | | 12 | (\$2,500) | | |

You must complete Part 3 of the application 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.

Note 1: If you filed to CRA on the accrual basis for all years, you do not need to complete columns (k), (l), or (m).

This part of the application is used to measure your change in livestock inventory during 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.

Note 2: Checking the “Yes” box for a decrease in productive capacity will identify that you feel your 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, a producer who decides (for whatever reason) to sell a portion of their breeding herd in the program year, is making a decision to reduce the amount of farm production, and therefore they should check “No” to a decrease being due to disaster circumstances. However, a producer who was unable to sell their livestock due to disease or market failures 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). 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. For example, if you lease 100 cows but take only 60% of the calf crop, report only 60 cows and the corresponding number of calves on this part.

Animals used for on-farm consumption: Do not record these animals anywhere on the Livestock Valuation. If you have recorded them in previous years, use the deaths column to balance your inventory year to year.

Part 3) Livestock Inventory Valuation

| Part 3) Livestock Inventory Valuation | | | | | | | | | | | | CHECK HERE IF NOTHING TO REPORT: <input type="checkbox"/> | |
|---|--------------------------------|------------------------------|------------------|---------------------|-----------------|------------------|------------------------|-------------------------|------------------------------------|----------------------------|-------------------|---|--|
| Note 1: If you file to Canada Revenue Agency (CRA) on the accrual basis, do not complete columns (k), (l), or (m). | | | | | | | | | | | | | |
| Note 2: Has the productive capacity of this operation decreased during the program year due to disaster circumstances? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | |
| a | b | c | d | e | f | g | h | i | j | k | l | m | |
| Code | Description | Starting Inventory # of head | Births # of head | Purchases # of head | Sales # of head | Deaths # of head | Transfers In # of head | Transfers Out # of head | Ending Inventory (c+d+g-i) | Change in Quantity (j - c) | Fair Market Value | Change in Value (k x l) | |
| 6005 | Bulls - breeding | 1 | | | | | | | 1 | 0 | | | |
| 6007 | Cows - breeding | 20 | | | | | | 2 | 18 | (2) | \$1,250 | (\$2,500) | |
| 6031 | Calves (birth - 300 lbs) | | 17 | | | 2 | | 15 | 0 | 0 | | | |
| 6009 | Feeder steers (401 - 500 lbs) | | | | 7 | | 7 | | 0 | 0 | | | |
| 6016 | Feeder heifers (401 - 500 lbs) | | | | 8 | | 8 | | 0 | 0 | | | |
| 6003 | Cows - cull | | | | 2 | | 2 | | 0 | 0 | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | | |
| Total transfers (must match): | | | | | | | 17 | 17 | Net increase (decrease) total (m): | | 12 | (\$2,500) | |

- 1** **(a)** and **(b)** List all livestock by code and description that you raised, purchased, sold, or had on-hand at the beginning and/or end of your 2004 fiscal period. List each class of livestock separately according to the CAIS Program Price and Code List, recording the appropriate commodity code for each livestock class in column (a).
- 2** **(c)** Indicate the number of head of each livestock class that you had on-hand at the start of your 2004 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.
- 3** **(d)** Indicate the number of births in that class of livestock – do not put births on the row of the related breeding animals.
- 4** **(e)** Indicate the number of livestock in that class that you purchased in 2004. If you have not yet paid for the purchase of the livestock by your 2004 fiscal year-end, the expense should also be reported as an account payable on Part 4c. However, you must still report the number you purchased on this Part as the animals are physically on-hand in your inventory.
- 5** **(f)** Indicate the number of livestock in that class that you sold in 2004. If you have deferred the income from the sale of the inventory, the income should be reported on Part 4b. However, you must still report the number of head you sold on this Part, as the animals are no longer in your inventory.
- 6** **(g)** Indicate the number of deaths in that class of livestock.
- 7** **(h)** and **(i)** Transfers refer to the number of animals in your 2004 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 weighing 450 lbs and they grow to 1,250 lb feeder steers by the end of your fiscal year, you would correctly report this as 20 head transferring out of the 400-500 feeder steer class, and 20 head transferring in to the 1,201-1300 lbs feeder steer beef cattle class. In column (h) indicate the number of livestock that transferred into the specified livestock class in your 2004 fiscal period. In column (i), indicate the number of livestock that transferred out of the specified livestock class in your 2004 fiscal period. **Total transfers in must equal total transfers out.**

8 (j) Indicate the number of head of each livestock class that you had on-hand at the end of your 2004 fiscal period. 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.

9 (k) “Change in Quantity” is “Ending Inventory” MINUS “Starting Inventory”. This may result in a negative number.

10 (l) 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. For important information regarding the use of FMV’s in the CAIS program, see page 4 of this Guide.

11 (m) “Change in Value” is “Change in Quantity” MULTIPLIED BY “Fair Market Value”. This may result in either a negative or a positive number.

12 Total the values in column (m) 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 2004 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 2004 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.

Part 4a) Purchased Inputs Valuation

| Part 4a) Purchased Inputs Valuation | | CHECK HERE IF NOTHING TO REPORT: <input type="checkbox"/> | |
|---|--------------|---|--|
| Code | Description | (a) Start of 2004 Fiscal Period (\$) | (b) End of 2004 Fiscal Period (\$) |
| 9662 | Fertilizer A | \$40,000 | \$45,000 |
| 9663 | Pesticide B | \$20,000 | \$10,000 |
| 1 | 2 | 3 | 4 |
| Totals | | \$60,000 | \$55,000 |
| (c) Net increase (decrease) in value of purchased inputs (Total column (b) - Total column (a)): | | | 5 (\$5,000) |

All participants, except those who filed to CRA on the accrual basis for all years, must complete Part 4a 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 you are listing, please enter the appropriate code that corresponds with the description. For a list of codes, please refer to the CAIS Price and Code list included in this package. If your item is not listed, please leave the code blank.

2 Description: List all inputs you had on hand at the start of your 2004 fiscal period and at the end of your 2004 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 2004 Value: Indicate the dollar amount you had on hand at the start of your 2004 fiscal period. Include any applicable fall 2003 applications, as well as any amounts corresponding to prepaid purchases in 2003 that were designated for the 2004 fiscal year.

4 **b)** End of 2004 Value: Indicate the dollar amount that you had on hand at the end of your 2004 fiscal period. Include any applicable 2004 fall applications and any prepaid purchases in 2004 that are designated for the 2005 fiscal year.

5 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 opposite) is based on a December 31st fiscal year-end. In October of 2003, 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 2004 fiscal year. Even though the fall-applied amounts were no longer physically on hand at the start of your 2004 fiscal period, they were still being used to produce your 2004 crops and therefore should be included as part of your opening quantity for 2004. To report this correctly, you report a total of \$40,000 in column (a). In October of 2004, 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 2005 fiscal year. Consequently, you report a total of \$45,000 in column (b).

Also, to start the 2004 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 2004 fiscal year, they were still used to produce your 2004 crops and therefore should be included as part of your opening quantity for 2004. To report this correctly, you report a total of \$20,000 in column (a). At the end of the 2004 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 4b) Deferred Income Receivables

| Part 4b) Deferred Income and Receivables | | CHECK HERE IF NOTHING TO REPORT: <input type="checkbox"/> | |
|---|---------------------------|---|---|
| Code | Description | (a) Opening Receivables and Income Deferred to 2004 Fiscal Period (\$) | (b) Opening Receivables and Income Deferred to 2005 Fiscal Period (\$) |
| 401 | Crop insurance payment | \$20,000 | \$15,000 |
| 57 | Deferred soybean proceeds | | \$12,000 |
| 148 | Potatoes | \$50,000 | \$53,000 |
| 1 | | 2 | 3 |
| Totals | | \$70,000 | \$80,000 |
| (c) Net increase (decrease) in deferred income and receivables (Total column (b) - Total column (a)): | | | 4 \$10,000 |

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 determine the net change in deferred income and accounts receivable in your 2004 fiscal year.

Deferred income is income you have chosen to postpone 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 program, it must be associated with income that is considered allowable for 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.

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 Part of the application unless you actually requested the payment be deferred by the CWB from one fiscal year into the next. Items listed on this part as a CWB Deferred payment must be substantiated by an attached receipt.

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 2004 fiscal year end, you must report the portion of that income attributable to 2004 as a receivable for your 2004 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, 2004 and the amount per head per day was \$1.50 (as per auction price), the producer's 2004 CAIS receivable would be 31 days x \$1.50 = \$46.50 per animal. This total amount of the receivable would be entered on this part 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 into or out of your 2004 fiscal year, report the amount of the deferral on this part of the form.

1 Code: For each item you are listing, please enter the appropriate code that corresponds with the description. For a list of codes, please refer to the CAIS Price and Code list included in this package. If your item is not listed, please leave the code blank.

- 2 (a) Indicate the dollar value of the account receivable or deferred income item that is owed to you at the start of your 2004 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 2004 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 opposite): You deferred a \$20,000 crop insurance payment for your 2002 crops into your 2004 fiscal year. In addition, you deferred \$50,000 in potato sales from 2003 into 2004. In 2004, you deferred three items into the 2005 fiscal year: a \$15,000 crop insurance payment for your 2004 crops, a \$12,000 ticket for soybeans, and \$53,000 in potato sales.

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, 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 the 2003 crop that occurred in the 2004 program year as an opening receivable. Record the total of actual sales of your 2004 program year crop that occurred in 2005 as an ending receivable, once your entire 2004 crop has been marketed and sold. Your application must be received by the deadline.

If you have not marketed your entire 2004 crop at the time of completing this application, leave the ending receivable blank, and note on the application under Part 4b that the entire 2004 crop has not been sold. **Your CAIS Supplementary form must still be sent to CAIS by the application deadline.** When the ending receivable value is known, contact the CAIS Administration with the closing amount. 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 2004 CAIS program. This is not a mandatory worksheet. By submitting this worksheet with your 2004 CAIS program Supplementary Form, you are able to apply for the 2004 program year before selling or otherwise disposing of your 2004 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.

If you have not marketed your entire 2004 crop by the time you are submitting your CAIS program Supplementary Form and do not choose to use the Perishable Commodity Worksheet Option, you would leave the ending receivable blank and forward the ending receivable value to the CAIS Administration when it is known. When the Administration receives this information, they can then process your application.

For more information on the worksheet contact the CAIS Administration.

Part 4c) Accounts Payable

| Part 4c) Accounts Payable | | CHECK HERE IF NOTHING TO REPORT: <input type="checkbox"/> | |
|--|-------------|---|---|
| Code | Description | (a) Accounts Payable Start of 2004 Fiscal Period (\$) | (b) Accounts Payable End of 2004 Fiscal Period (\$) |
| 9764 | Gasoline | \$10,000 | \$15,000 |
| 9662 | Fertilizer | | \$30,000 |
| 1 | | 2 | 3 |
| Totals | | \$10,000 | \$45,000 |
| (c) Net decrease (increase) in accounts payable (Total column (a) - Total column (b)): | | | 4 (\$35,000) |

All participants, except for 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 accounts payable in your 2004 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 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 on this Part:

- any inputs that were not paid for but were on hand in your inventory at the start or end of your 2004 fiscal year (they must also be reported appropriately on Part 4a).
- any feed or livestock that were unpaid but on hand in your inventory at the start or end of your 2004 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 you are listing, please enter the appropriate code that corresponds with the description. For a list of codes, please refer to the CAIS Price and Code list included in this package. If your item is not listed, please leave the code blank.

2 Indicate the dollar amount that you owe for the payable item at the start of your 2004 fiscal period.

3 Indicate the dollar amount that you owed for the payable item at the end of your 2004 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 2003, you purchased and received \$10,000 worth of gasoline which you did not pay for until 2004.

At the end of your 2004 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 2005 fiscal year.

Part 5) Section A: Acreage Information

*Indicate the total number of acres (owned, rented, and your share of crop share acres) for this operation that fell into each of the categories below. See Appendix A of the Guide to Completing the Supplementary Form for a detailed list of crops that fall under the various "basket" categories in your province. Crops that do not fall under a "basket" category should be specified and reported separately under "Acres of other crops that were seeded".

| *For partnerships, indicate percentages for this operation in each year | | % | % | % | % | % |
|---|--|------|------|------|------|------|
| SECTION A: Seeded Acres | | 1999 | 2000 | 2001 | 2002 | 2003 |
| 1 | Total acres seeded - "Crop Basket" | | | | | |
| 2 | Total acres seeded - "Forage Basket" 1 | | | | | |
| 9 | Total acres seeded - "Herbs and Spices Basket" | | | | | |
| 4 | Total acres seeded - "Forage Seed Basket" | | | | | |
| 5 | Total acres seeded - "Bean Basket" | | | | | |
| 3 | Total acres seeded - "Vegetable Basket" | | | | | |
| 6 | Total acres seeded - "Organic Crop Basket" | | | | | |
| Acres of other crops that were seeded (specify below) | | 1999 | 2000 | 2001 | 2002 | 2003 |
| | | | | | | |
| Unseeded Acres (specify below) | | 1999 | 2000 | 2001 | 2002 | 2003 |
| 16 | Unseedable Acres (too wet or too dry to seed) | | | | | |
| 17 | Summerfallow Acres (unseeded for summer fallow purposes) | | | | | |
| Other | | 1999 | 2000 | 2001 | 2002 | 2003 |
| 18 | Pasture Acres | | | | | |
| 19 | Wasteland Acres | | | | | |

If you submitted this information on your 2003 CAIS Supplementary form, you do not need to complete Section A. Otherwise, complete all applicable parts of Section A.

Where necessary, the CAIS program uses the information on this part to adjust your reference year margins to account for a structural change in your farming operation.

Partnerships: Each partner must report 100% of the acreage. The partner percentages will be applied in the program benefits calculation.

Tenants: If you are a tenant in a crop share, or a landlord in a qualifying joint venture, report only your percentage share of the acreage.

1 Section A: Under each "basket" category, indicate the total number of acres you seeded under that category in each year. Refer to the tables on the following pages to determine which crops fall under each basket in your province. For crops that are not part of a basket, list each separately under the "Other Crops"

category and indicate the number of acres that you seeded with each crop in each year.

For commodities not measured in acres, use the units of measurement standard for that commodity.

Multi-year crops: (including sweet cherries, blueberries, cranberries, and apples) report the total acres for each crop. An additional worksheet is available to more accurately reflect the value of these crops at different stages. Call the CAIS Administration to request a copy of this worksheet.

Pasture: Pasture does not include forage acres on which you have grazed animals in the program year.

Be sure to report any acres you intended to seed, but were too wet or too dry to seed, in each year under Unseedable acres, and any Summerfallowed and Pasture or Wasteland acres in the applicable rows.

Part 5) Section B: Livestock Information

*Indicate the total units for livestock that were owned, rented or your share of livestock lease agreements. See the Guide to Completing the Supplementary Form for explanations of how to report your livestock on this part of the form.

| SECTION B: Livestock Information | | | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|-----------------------------------|---|------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 104 | Cattle | # of cows that birthed | | | | | | |
| 123 | Hogs, Farrow to Finish | # of sows that birthed | | | | | | |
| 145 | Hogs, Farrowing | # of sows that birthed | | | | | | |
| Number of Feeder Livestock | | | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
| 105 | Feeder Cattle (fed up to 900 lbs) | # Animals Fed | | | | | | |
| 106 | Feeder Cattle (fed over 901 lbs) | # Animals Fed | | | | | | |
| 125 | Hogs, Nursery (fed up to 50 lbs) | # Animals Fed | | | | | | |
| 124 | Hogs, Feeders (fed over 51 lbs) | # Animals Fed | | | | | | |
| Custom Fed Livestock | | | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
| 141 | Cattle | # of Animal Feed Days | | | | | | |
| 142 | Hogs | # of Animal Feed Days | | | | | | |
| Supply Managed Commodities | | | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
| 113 | Dairy | kg of butterfat/day | | | | | | |
| 108 | Chickens, layers, broiler eggs for hatching | # producing | | | | | | |
| 109 | Chickens, layers, eggs for consumption | # producing | | | | | | |
| 143 | Chickens, broilers | kg produced | | | | | | |
| 144 | Turkeys, broilers | kg produced | | | | | | |
| Other (specify below) | | | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
| 128 | PMU | grams/year | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

If you submitted this information on your 2003 CAIS Supplementary form, you only need to complete the shaded 2004 column. Otherwise, complete all applicable parts of Section B.

The CAIS program uses the information on this Part to adjust your reference year program margins, where necessary, to account for a structural change that occurred on your farming operation.

Partnerships: Each partner must report 100% of the livestock. The partner percentages will be applied in the program benefits calculation.

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 for cow-calf operators.

For commodities not listed on Part 5, please refer to the CAIS Price and Code book included in this package, and report the items under “Other”.

Productive Animals: cattle and hogs, provide a breakdown of the number of females that have birthed for this operation within each year. Calves/weanlings born in the program year are automatically included with each cow/sow in this category.

Cow-calf operators who sell their calves after weaning (i.e. directly weaned off the cow to market) should report the number of cows that have given birth in each year. The sale of the weaned calves would not be reported on Part 5. Cow-calf operators who keep some or all of their weaned calves and background them, but sell them in the same fiscal year they were born, would likewise not report the sale of these animals on Part 5. Cow-calf operators who keep some or all of

their weaned calves and background them, but sell them in a different fiscal year than they were born, should report these animals as feeders when they are sold (feeders under/over 900 lbs.) and also report the number of cows that have given birth in each year.

Feeder Livestock - Cattle, enter the number of animals fed. While the CAIS program previously measured feeders based on number of head sold, this measurement has been changed to number of animals fed to ensure the CAIS program is responsive to current industry situations, including the loss of markets suffered by cattle producers due to the Bovine Spongiform Encephalopathy (BSE) crisis. In normal years for feeder operations, the number of animals sold (as previously measured under CAIS) should generally equal the number of animals fed. For this reason, if you applied to CAIS last year and submitted information for feeder animals using number sold, you can choose to complete only the 2004 column using the new measurement (number fed). However, if you applied to CAIS last year but feel the two numbers (fed and sold) have not been similar for your operation in prior years, you can choose to report the number of animals fed for all years.

In order to be considered an animal fed, 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 which have not been weaned and weaned animals born in the program year). For cattle, an appreciable contribution is defined as 90 kg (200 lbs) weight gain or a minimum of 60 days on feed.

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.

For example (assuming all animals had an appreciable contribution in the program year): In the program year you fed and sold 50 feeder cattle (under 900 lbs) and have fed another 50 feeder cattle that you expect to sell in the next fiscal year (under 900 lbs) you should record 100 feeder cattle (under 900 lbs).

However if, in the program year, you fed and sold 50 feeder cattle (under 900 lbs), and have fed another 50 feeder cattle (under 900 lbs) and expect to sell these animals in the next fiscal year (over 900 lbs) you should record 50 feeder cattle (under 900 lbs) and 50 feeder cattle (over 900 lbs).

Note: Feeder categories can include both animals born on the farm and purchased animals. Custom fed livestock should be reported under the Custom Fed category.

Feeder Livestock - Hogs: enter the number of animals fed. While the CAIS program previously measured feeders based on number of head sold, this measurement has been changed to number of animals fed to ensure the CAIS program is responsive to current industry situations (such as the loss of markets suffered by cattle producers due to the Bovine Spongiform Encephalopathy (BSE) crisis). In normal years for feeder operations, the number of animals sold (as previously measured under CAIS) should generally equal the number of animals fed. For this reason, if you applied to CAIS last year and submitted information for feeder animals using number sold, you can choose to complete only the 2004 column using the new measurement (number fed). However, if you applied to CAIS last year but feel the two numbers (fed and sold) have not been similar for your operation in prior years, you can choose to report the number of animals fed for all years.

Part 5) Section B: Livestock Information

*Indicate the total units for livestock that were owned, rented or your share of livestock lease agreements. See the Guide to Completing the Supplementary Form for explanations of how to report your livestock on this part of the form.

| SECTION B: Livestock Information | | | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|----------------------------------|---|------------------------|------|------|------|------|------|------|
| 104 | Cattle | # of cows that birthed | | | | | | |
| 123 | Hogs, Farrow to Finish | # of sows that birthed | | | | | | |
| 145 | Hogs, Farrowing | # of sows that birthed | | | | | | |
| Number of Feeder Livestock | | # of Productive Units | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
| 105 | Feeder Cattle (fed up to 900 lbs) | # Animals Fed | | | | | | |
| 106 | Feeder Cattle (fed over 901 lbs) | # Animals Fed | | | | | | |
| 125 | Hogs, Nursery (fed up to 50 lbs) | # Animals Fed | | | | | | |
| 124 | Hogs, Feeders (fed over 51 lbs) | # Animals Fed | | | | | | |
| Custom Fed Livestock | | # of Animal Feed Days | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
| 141 | Cattle | # of Animal Feed Days | | | | | | |
| 142 | Hogs | # of Animal Feed Days | | | | | | |
| Supply Managed Commodities | | Units | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
| 113 | Dairy | kg of butterfat/day | | | | | | |
| 108 | Chickens, layers, broiler eggs for hatching | # producing | | | | | | |
| 109 | Chickens, layers, eggs for consumption | # producing | | | | | | |
| 143 | Chickens, broilers | kg produced | | | | | | |
| 144 | Turkeys, broilers | kg produced | | | | | | |
| Other (specify below) | | Units | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
| 128 | PMU | grams/year | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

Animals fed should not include breeding animals, culls, and animals which 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.

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

Custom Fed Livestock: 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. Example: 100 animals fed for 3 months = 100 x 90 = 9000 feed days.

Supply Managed Commodities: for each year, enter the amount of quota/ contract held.

Other: For other livestock that are intended for meat, enter the number of animals fed. 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 units (e.g. honey bees: enter the # of hives; elk velvet: # of bulls producing).

Crop Basket

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

Bean Basket

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



included



excluded

Vegetable Basket (Field)

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



included



excluded

Forage Seed Basket

| Commodity | BC | SK | MB | NB | NS | NL | YT |
|----------------------------|----|----|----|----|----|----|----|
| 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 | YT |
|-----------------|----|----|----|----|----|----|----|
| 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 | YT |
|----------------------|----|----|----|----|----|----|----|
| 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

The following is a list of available worksheets. These 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 margin which do not reflect the income earned in that year. This is common in cases where a producer defers income and/or expenses from one year to the next, or when a producer expands their operation and purchases large quantities of inventory.

The MAAO is an optional feature which allows producers to adjust all reference years using the same adjustments made to the program year. This includes adjustments to reflect changes in inventory, purchased inputs, accounts receivable and accounts payable from the start of each reference year to the end of each reference year. Once the MAAO is used by a participant, they will have modified accrual reference margins applied for the remainder of their participation in the CAIS program.

The Perishable Commodity Worksheet Option – this is an optional worksheet available to producers of perishable horticulture crops which allows producers to apply for the 2004 program year before selling their 2004 perishable crop(s).

Accrual to Cash Worksheet – this worksheet is used to adjust allowable income and expenses back to the cash method of accounting when required. For more information, refer to the CAIS Program Handbook, Section 6.1.

Cash to Accrual Worksheet – this worksheet is used to adjust allowable income and expenses to the accrual method of accounting when required. For more information, refer to the CAIS Program Handbook, Section 6.1.

COMING SOON...

A worksheet for multiple-year commodities is being developed for producers of commodities such as apples, sweet cherries, cranberries and lowbush blueberries. The worksheet will collect productive capacity information to more accurately identify structural changes in these types of operations.

In addition, a worksheet for greenhouse and nursery operators is being developed. This worksheet will collect productive capacity information (such as the number of productive square metres (m²) for greenhouse operations, perennials, and trees and shrubs) to more accurately identify structural changes in greenhouse and nursery operations.

For more information on CAIS or any of the worksheets listed above, please contact the CAIS toll-free line at **1-866-367-8506** or visit the program Web site at **www.agr.gc.ca/caisprogram**.

Notes:

