2004



FARMING – Calculation of Capital Cost Allowance (CCA) and Business-use-of-home Expenses

- Use this form to calculate your capital cost allowance (CCA) and record your business-use-of-home expenses.
- Attach this form to your Form T1163 or Form T1164.
- Round off all amounts to the nearest dollar.

Area A	- Calculation	of capital cost	allowance (Co	CA)					
Part XI	properties (acq	uired after 1971)							
1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see areas C and D on page 2)	4 Proceeds of disposition in the year (see areas E and F on page 2)	5 * UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4)	6 Adjustment for current-year additions 1/2 x (col. 3 minus col. 4) (if negative, enter "0")	7 Base amount for CCA (col. 5 minus col. 6)	8 Rate (%)	9 CCA for the year (col. 7 x col. 8 of an adjusted amount)	UCC at the end of the year (col. 5 minus col. 9)
1					Total CCA on	Part XI properties	s 🕨 I		(i)
* If you	have a negative	amount in this col	umn. add it to inc	ome as a recapture	on line 9575 on pag		•	m T1164. If th	()
left in or For	the class and th	ere is a positive ar	nount in the colur	nn, deduct the amo	unt from income as a perty. For more inforr	terminal loss or	n line 989	6, on page 3	of Form T1163
Part XV	Il properties (ad	cquired before 19	72)						
1		2	,	3	4	5		6	7
Year		Kind of property	,	Month of	Cost	Rate		CA for Total CCA for t	
acquire	d			disposition	(business portion)	ion) (%) this year		and previous years	
					1				(::)
) and (ii), minus and ne expenses in Are			penses, on line 9936	•	orm T116		(ii) 164. Enter CCA
Area B	– Business-u	use-of-home exp	penses						
Include	these expenses	, and CCA for busi	ness-use-of-home	e expenses, on line	9896 "Other (specify)," on page 3 of	Form T1	163 or Form T	1164.
Heat							•		
Electrici	ty						<u>-</u>		
Insuranc	ce						_		
Mainten	ance						='		
Mortgag	e interest		_				<u>-</u>		
Property							-		
	cost allowance						<u>-</u>		
Other ex	rpenses							—	
Puoinoo	a usa of home o	vnonoo oorrifori	ard alaimed on li	20 0040 an naga 4	of Form T1163 or Fo	rm T1164	Sub-	total	
busines	s-use-or-nome e	expenses carrylory	ard claimed on iii	1e 9940 on page 4	01 F01111 1 1 103 01 F0	IIII 11104.	-		
Note:							1	Total	
listed ab	oove, including a available for car	ny carry-forward a ryforward to later y	mount. At line 993 ears. Do not mak	34, enter whichever e this adjustment if	oss), you will have to is less : your total or you are filing this for napter 2 of the <i>Farmi</i>	your loss from li	ine 9944. additional	The amount partnership e	of your entry will expenses for

Area C -	- Details of equipment additions in the year			
1 Class number	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Business portion (column 3 minus column 4
		Total equipment add	litions in the year 9925	1
Area D -	- Details of building additions in the year		-	
1 Class number	Property details	3 Total cost	4 Personal portion (if applicable)	5 Business portion (column 3 minus column 4
Area E -	- Details of equipment dispositions in the year	Total building add	litions in the year 9927	
1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Business portion (column 3 minus column 4
		Total equipment dispos	sitions in the year 9926	5
Area F -	- Details of building dispositions in the year			
1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Business portion (column 3 minus column 4
		Total building dispos	sitions in the year 9928	
	ou disposed of property from your farming business in the year, see Couls Program guide for information about your proceeds of disposition.		-	
	- Details of land additions and dispositions in the year			
	t of all land additions in the year ceeds from all land dispositions in the year		9923 9924	-
	u cannot claim capital cost allowance on land. See Chapter 4 in the F	Farming Income and the CAI		
Area H -	- Details of quota additions and dispositions in the year			
	t of all quota additions in the year		9929	
Note: Qu	ceeds from all quota dispositions in the year otas are eligible capital property. For more information about this kind rming Income and the CAIS Program guide.	l of property, see Chapter 5	9930 in the	
	Details of equity			
	iness liabilities		9931	
Drawings	in 2004		9932	2
Capital co	ontributions in 2004		9933	