



Canadä

2010 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, T1164, T1273, or T1274.
- Round off all amounts to the nearest dollar.

Area A - Calculation of capital cost allowance (CCA)

Part XI p	roperties (acqu	ired after 1971)							
1	2	3	4	5*	6	7	8	9	10
Class number	Undepreciated capital cost (UCC) at the start of the year	Cost of additions in the year (see areas C and D on page 2)	Proceeds of disposition in the year (see areas E and F on page 2)	UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4)	1/2 x (col. 3	Base amount for CCA (col. 5 minus col. 6)	Rate (%)	CCA for the yea (col. 7 x col. 8 an adjusted amount)	or (col. 5 minus
					Total CCA or on line 9575 of Form	n Part XI propertie			(i)
T1274. <i>AgriSta</i>	Recapture and t bility and Agriln	erminal loss do no vest Programs Guio	t apply to a class ⁻ de or Chapter 5 in	10.1 property. For i	om income as a term more information, se ning Income and the	e Chapter 4 in th	e RC40	60, <i>Farming</i> I	ncome and the
	properties (acc	quired before 197	2)			1			
1		2		3	4	5		6	7
Year acquire	d	Kind of property		Month of disposition	Cost (business portion)	Rate (%)		CA for iis year	Total CCA for this and previous years
				Т	otal CCA on Part XVII	properties 🕨			(ii)
		and (ii), minus any penses in Area B b		-use-of-home exp	enses, on line 9936 (of Form T1163, T	Г1164, ⁻	T1273, or T12	?74. Enter CCA for
Area B -	- Business-us	se-of-home exp	enses						
Include th	iese expenses, a	and CCA for busine	ess-use-of-home e	xpenses, on line 9	9896 "Other (specify)	," of Form T1163	8, T1164	, T1273, or T	1274.
Electrici	ty						_		
Insuran	-						_		
Mainten	ance						_		
							_		
							_		
• •							_		
							_		
							. Su	ibtotal	
Busines	s-use-of-home e	expenses carryforw	ard claimed on lin	e 9940 of Form T1	163, T1164, T1273,	or T1274			
								Total	
expenses	s listed above, in	cluding any carry-f	orward amount. A	t line 9934, enter w	(a loss), you will hav vhichever is less : you stment if you are filing	ur total or your lo	ss from	line 9944. Th	e amount of your
for which	you were not re	imbursed. See "Ad	lditional expenses	(partnerships)" in (Chapter 2 in the RC4 e AgriStability and Ag	060, Farming In	come ar	nd the AgriSta	bility and

Area C – Details of equipment additions in the year

Protected B when complete

1	2	3	4	5		
Class	Property details	Total cost	Personal portion	Business portion		
number			(if applicable)	(column 3 minus column 4)		
	Total equipment additions in the year 9925					

Area D – Details of building additions in the year

	5			
1	2	3	4	5
Class number	Property details	Total cost	Personal portion (if applicable)	Business portion (column 3 minus column 4)
Total building additions in the year 9927				

Area E – Details of equipment dispositions in the year

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1	2	3	4	5
Class number	Property details	Proceeds of disposition (should not be more than the capital cost)	Personal portion (if applicable)	Business portion (column 3 minus column 4)

Total equipment dispositions in the year 9926

Area F – Details of building dispositions in the year

1	2	3	4	5
Class number	Property details	Proceeds of disposition (should not be more than the capital cost)	Personal portion (if applicable)	Business portion (column 3 minus column 4)
Total building dispositions in the year 9928				

Note: If you disposed of property from your farming business in the year, see Chapter 4 in the RC4060, Farming Income and the AgriStability and AgriInvest Programs Guide or Chapter 5 in the RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide for information about your proceeds of disposition.

Area G – Details of land additions and dispositions in the year

Total cost of all land additions in the year

Total proceeds from all land dispositions in the year _

Note: You cannot claim capital cost allowance on land. See Chapter 4 in the RC4060, Farming Income and the AgriStability and AgriInvest Programs Guide or Chapter 5 in the RC4408, Farming Income and the AgriStability and AgiInvest Programs Harmonized Guide.

Area H – Details of quota additions and dispositions in the year

Total cost of all quota additions in the year

Total proceeds from all quota dispositions in the year

Note: Quotas are eligible capital property. For more information about this kind of property, see Chapter 5 in the RC4060, Farming Income and the AgriStability and AgriInvest Programs Guide or Chapter 6 in the RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide.

Area I – Details of equity

Total business liabilities	9931	
Drawings in 2010	9932	
Capital contributions in 2010	9933	





9923



