



**GENERAL INDEX OF FINANCIAL INFORMATION – SHORT**

Name of corporation	Business Number	Taxation year-end Year      Month      Day
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Balance Sheet information	
Assets	Liabilities
<p><b>Current</b></p> <p>Cash and deposits ..... <b>1000</b> _____</p> <p>Accounts receivable ..... <b>1060</b> _____</p> <p>Allowance for doubtful accounts ..... <b>1061</b> ( _____ )</p> <p>Amounts receivable from members of NPOs ..... <b>1073</b> _____</p> <p>Inventories ..... <b>1120</b> _____</p> <p>Short term investments ..... <b>1180</b> _____</p> <p>Loans and notes receivable ..... <b>1240</b> _____</p> <p>Due from shareholder(s) / director(s) ..... <b>1300</b> _____</p> <p>Due from / investment in related parties ..... <b>1400</b> _____</p> <p>Other current assets ..... <b>1480</b> _____</p> <p><b>Total current assets</b> ..... <b>1599</b> _____</p> <p><b>Capital</b></p> <p>Land ..... <b>1600</b> _____</p> <p>Depletable assets ..... <b>1620</b> _____</p> <p>Accumulated amortization of depletable assets ..... <b>1621</b> ( _____ )</p> <p>Buildings ..... <b>1680</b> _____</p> <p>Accumulated amortization of buildings ..... <b>1681</b> ( _____ )</p> <p>Machinery and equipment ..... <b>1740</b> _____</p> <p>Accumulated amortization of machinery and equipment ..... <b>1741</b> ( _____ )</p> <p>Furniture and fixtures ..... <b>1787</b> _____</p> <p>Accumulated amortization of furniture and fixtures ..... <b>1788</b> ( _____ )</p> <p>Other tangible capital assets ..... <b>1900</b> _____</p> <p>Accumulated amortization of other tangible capital assets ..... <b>1901</b> ( _____ )</p> <p><b>Total tangible capital assets</b> ..... <b>2008</b> _____</p> <p><b>Total accumulated amortization of tangible capital assets</b> ..... <b>2009</b> ( _____ )</p> <p>Intangible assets ..... <b>2010</b> _____</p> <p>Accumulated amortization of intangible assets ..... <b>2011</b> ( _____ )</p> <p>Resource rights ..... <b>2070</b> _____</p> <p>Accumulated amortization of resource rights ..... <b>2071</b> ( _____ )</p> <p><b>Total intangible capital assets</b> ..... <b>2178</b> _____</p> <p><b>Total accumulated amortization of intangible capital assets</b> ..... <b>2179</b> ( _____ )</p> <p><b>Long term</b></p> <p>Due from shareholder(s) / director(s) ..... <b>2180</b> _____</p> <p>Investment in joint venture(s) / partnership(s) ..... <b>2200</b> _____</p> <p>Due from / investment in related parties ..... <b>2240</b> _____</p> <p>Long term investments ..... <b>2300</b> _____</p> <p>Long term loans ..... <b>2360</b> _____</p> <p>Other long term assets ..... <b>2420</b> _____</p> <p><b>Total long term assets</b> ..... <b>2589</b> _____</p> <p>Assets held in trust ..... <b>2590</b> _____</p> <p><b>*Total assets</b> ..... <b>2599</b> _____ (add 1599, 2008, 2009, 2178, 2179, 2589, and 2590)</p>	<p><b>Current</b></p> <p>Bank overdraft ..... <b>2600</b> _____</p> <p>Amounts payable and accrued liabilities ..... <b>2620</b> _____</p> <p>Amounts payable to members of NPOs ..... <b>2630</b> _____</p> <p>Taxes payable ..... <b>2680</b> _____</p> <p>Short term debt ..... <b>2700</b> _____</p> <p>Due to shareholder(s) / director(s) ..... <b>2780</b> _____</p> <p>Due to related parties ..... <b>2860</b> _____</p> <p>Current portion of long term liability ..... <b>2920</b> _____</p> <p>Other current liabilities ..... <b>2960</b> _____</p> <p><b>Total current liabilities</b> ..... <b>3139</b> _____</p> <p><b>Long term</b></p> <p>Long term debt ..... <b>3140</b> _____</p> <p>Deferred income ..... <b>3220</b> _____</p> <p>Deferred income taxes ..... <b>3240</b> _____</p> <p>Due to shareholder(s) / director(s) ..... <b>3260</b> _____</p> <p>Due to related parties ..... <b>3300</b> _____</p> <p>Other long term liabilities ..... <b>3320</b> _____</p> <p><b>Total long term liabilities</b> ..... <b>3450</b> _____</p> <p>Amounts held in trust ..... <b>3470</b> _____</p> <p><b>*Total liabilities</b> ..... <b>3499</b> _____ (add 3139, 3450, and 3470)</p> <p style="text-align: center;"><b>Shareholder equity</b></p> <p>Common shares ..... <b>3500</b> _____</p> <p>Preferred shares ..... <b>3520</b> _____</p> <p>Contributed and other surplus ..... <b>3540</b> _____</p> <p>Retained earnings (deficit) ..... <b>3600</b> _____</p> <p><b>*Total shareholder equity</b> ..... <b>3620</b> _____</p> <p><b>Total liabilities and shareholder equity</b> (add 3499 and 3620) ..... <b>3640</b> _____</p> <p style="text-align: center;"><b>Statement of Retained earnings (deficit)</b></p> <p>Retained earnings (deficit) – start ..... <b>3660</b> _____</p> <p>Net income / loss ..... <b>3680</b> _____</p> <p>Dividends declared ..... <b>3700</b> ( _____ )</p> <p>Other items affecting retained earnings ..... <b>3740</b> _____</p> <p>Interfund transfer ..... <b>3745</b> _____</p> <p><b>**Retained earnings (deficit) – end</b> ..... <b>3849</b> _____</p>

\* Required line items must be completed.  
\*\* Required if any of line items 3660 to 3745 completed.

**Non-farming income statement information**

**Revenue**

Trade sales of goods and services .....	<b>8000</b>	_____
Sales from resource properties .....	<b>8040</b>	_____
<b>Total sales of goods and services</b> .....	<b>8089</b>	=====
Investment revenue .....	<b>8090</b>	_____
Dividend income .....	<b>8095</b>	_____
Commission revenue .....	<b>8120</b>	_____
Rental revenue .....	<b>8140</b>	_____
Fishing revenue .....	<b>8160</b>	_____
Realized gains / losses on disposal of assets ..	<b>8210</b>	_____
NPO amounts received .....	<b>8220</b>	_____
Membership fees .....	<b>8221</b>	_____
Assessments .....	<b>8222</b>	_____
Gifts .....	<b>8223</b>	_____
Gross sales and revenues from organizational activities .....	<b>8224</b>	_____
Other revenue .....	<b>8230</b>	_____
Income / loss of subsidiaries / affiliates .....	<b>8232</b>	_____
Income / loss on joint ventures .....	<b>8234</b>	_____
Income / loss on partnerships .....	<b>8235</b>	_____
Royalty income other than resource .....	<b>8237</b>	_____
Alberta royalty tax credits .....	<b>8238</b>	_____
Subsidies and grants .....	<b>8242</b>	_____
<b>*Total revenue</b> (add 8089 and 8090 to 8242) ..	<b>8299</b>	=====

**Cost of sales**

Opening inventory .....	<b>8300</b>	_____
Purchases / cost of materials .....	<b>8320</b>	_____
Direct wages .....	<b>8340</b>	_____
Benefits on direct wages .....	<b>8350</b>	_____
Trades and sub-contracts .....	<b>8360</b>	_____
Production costs other than resource .....	<b>8370</b>	_____
Resource production costs .....	<b>8400</b>	_____
Crown charges .....	<b>8435</b>	_____
Other direct costs .....	<b>8450</b>	_____
Closing inventory .....	<b>8500</b>	( _____ )
<b>Cost of sales</b> (add 8300 to 8500) .....	<b>8518</b>	=====
<b>Gross profit / loss</b> (8089 less 8518) .....	<b>8519</b>	=====

**Operating expenses**

Advertising and promotion .....	<b>8520</b>	_____
Amortization of intangible assets .....	<b>8570</b>	_____
Bad debt expense .....	<b>8590</b>	_____
Employee benefits .....	<b>8620</b>	_____
Amortization of natural resource assets ..	<b>8650</b>	_____
Amortization of tangible assets .....	<b>8670</b>	_____
Interest and bank charges .....	<b>8710</b>	_____
Business taxes, licences, and memberships .....	<b>8760</b>	_____
Office expenses .....	<b>8810</b>	_____
Professional fees .....	<b>8860</b>	_____
Rental .....	<b>8910</b>	_____
Repairs and maintenance .....	<b>8960</b>	_____
Salaries and wages .....	<b>9060</b>	_____
Sub-contracts .....	<b>9110</b>	_____
Computer-related expenses .....	<b>9150</b>	_____
Property taxes .....	<b>9180</b>	_____
Other expenses .....	<b>9270</b>	_____
Interfund transfer .....	<b>9286</b>	_____
<b>Total operating expenses</b> .....	<b>9367</b>	=====
<b>*Total expenses</b> (8518 plus 9367) .....	<b>9368</b>	=====
<b>Net non-farming income</b> (8299 less 9368) .....	<b>9369</b>	=====

\* Required line items must be completed.

**If you are not completing the farming  
income statement, go to page 5.**

Farming income statement information

Farming revenues

<b>Grains and oilseeds</b> .....	<b>9370</b>		<b>Program payment revenues</b> .....	<b>9540</b>	
Wheat .....	9371		Dairy subsidies .....	9541	
Oats .....	9372		Crop insurance .....	9542	
Barley .....	9373		NISA payments .....	9543	
Mixed grains .....	9374		Disaster assistance program payments .....	9544	
Corn .....	9375		<b>Rebates</b> .....	<b>9570</b>	
Canola .....	9376		Rebates – fuel .....	9571	
Flaxseed .....	9377		Rebates – interest .....	9572	
Soya beans .....	9378		Rebates – property taxes .....	9573	
Wheat board payments .....	9379		Resales, rebates, GST for NISA eligible expenses .....	<b>9574</b>	
<b>Other crop revenues</b> .....	<b>9420</b>		Resales, GST for NISA non-eligible expenses .....	<b>9575</b>	
Fruit .....	9421		<b>Other farm revenues / losses</b> .....	<b>9600</b>	
Potatoes .....	9422		Custom or contract work .....	9601	
Vegetables .....	9423		Wood sales .....	9602	
Tobacco .....	9424		Horse racing .....	9603	
Greenhouse and nursery products .....	9425		Insurance proceeds .....	9604	
Forage crops .....	9426		Patronage dividends .....	9605	
<b>Livestock and animal products revenue</b> .....	<b>9470</b>		Rental income .....	9606	
Cattle .....	9471		Interest income .....	9607	
Swine .....	9472		Dividend income .....	9608	
Poultry .....	9473		Gains / losses on disposal of assets .....	9609	
Sheep and lambs .....	9474		Gravel .....	9610	
PMU .....	9475		Trucking .....	9611	
Milk and cream (excluding dairy subsidies) .....	9476		Resale of commodities purchased .....	9612	
Eggs for consumption .....	9477		Leases (gas, oil well, surface, etc.) .....	9613	
Hatching eggs .....	9478		Machine rentals .....	9614	
Aquaculture (hatching and raising) .....	9479		Farming partnership income / loss .....	9615	
Horses (breeding and meat) .....	9480		Farming joint venture income / loss .....	9616	
<b>Other commodities</b> .....	<b>9520</b>		<b>Non-farming income</b> .....	<b>9650</b>	
Maple products .....	9521		<b>Subtotal</b> from left column .....		
Artificial insemination .....	9522		<b>*Total farm revenue</b> .....	<b>9659</b>	
Semen production .....	9523				
Embryo production .....	9524				
<b>Subtotal</b> .....					

\* Required line item must be completed.

**Farming expenses**

<b>Crop expenses</b> .....	<b>9660</b>	_____	Fence repairs and maintenance .....	<b>9800</b>	_____
Containers, twine, and baling wire .....	<b>9661</b>	_____	Freight and trucking .....	<b>9801</b>	_____
Fertilizers and lime .....	<b>9662</b>	_____	Heating fuel and curing fuel .....	<b>9802</b>	_____
Pesticides .....	<b>9663</b>	_____	Insurance program		
Seeds and plants .....	<b>9664</b>	_____	overpayment recapture .....	<b>9803</b>	_____
Insurance premiums (crop) NISA ACS .....	<b>9665</b>	_____	Other insurance premiums .....	<b>9804</b>	_____
<b>Livestock expenses</b> .....	<b>9710</b>	_____	Interest and bank charges .....	<b>9805</b>	_____
Feed, supplements, straw, and bedding .....	<b>9711</b>	_____	Marketing board fees .....	<b>9806</b>	_____
Livestock purchases .....	<b>9712</b>	_____	Memberships / subscription fees .....	<b>9807</b>	_____
Veterinary fees, medicine, and breeding fees .....	<b>9713</b>	_____	Office expenses .....	<b>9808</b>	_____
Minerals and salts .....	<b>9714</b>	_____	Professional fees .....	<b>9809</b>	_____
<b>Machinery expenses</b> .....	<b>9760</b>	_____	Property taxes .....	<b>9810</b>	_____
Machinery insurance .....	<b>9761</b>	_____	Rent – land and buildings .....	<b>9811</b>	_____
Machinery licences .....	<b>9762</b>	_____	Rent – machinery .....	<b>9812</b>	_____
Machinery repairs .....	<b>9763</b>	_____	Other rental expenses .....	<b>9813</b>	_____
Machinery fuel .....	<b>9764</b>	_____	Salaries and wages .....	<b>9814</b>	_____
Machinery lease .....	<b>9765</b>	_____	Salaries and wages other than		
<b>General farm expenses</b> .....	<b>9790</b>	_____	spouse or dependants .....	<b>9815</b>	_____
Amortization of tangible assets .....	<b>9791</b>	_____	Salaries and wages paid to dependants .....	<b>9816</b>	_____
Advertising, marketing costs, and promotion .....	<b>9792</b>	_____	Selling costs .....	<b>9817</b>	_____
Bad debt .....	<b>9793</b>	_____	Supplies .....	<b>9818</b>	_____
Benefits related to employee salaries .....	<b>9794</b>	_____	Motor vehicle expenses .....	<b>9819</b>	_____
Building repairs and maintenance .....	<b>9795</b>	_____	Small tools .....	<b>9820</b>	_____
Clearing, levelling, and draining land .....	<b>9796</b>	_____	Soil testing .....	<b>9821</b>	_____
Crop insurance, Revenue Protection Program,			Storage / drying .....	<b>9822</b>	_____
and stabilization premiums .....	<b>9797</b>	_____	Licences / permits .....	<b>9823</b>	_____
Custom or contract work .....	<b>9798</b>	_____	Telephone .....	<b>9824</b>	_____
Electricity .....	<b>9799</b>	_____	Quota rental (tobacco, dairy) .....	<b>9825</b>	_____
<b>Subtotal</b> .....		_____	Gravel .....	<b>9826</b>	_____
			Purchases of commodities resold .....	<b>9827</b>	_____
			Salaries and wages paid to spouse .....	<b>9828</b>	_____
			Motor vehicle interest and leasing costs .....	<b>9829</b>	_____
			Prepared feed .....	<b>9830</b>	_____
			Custom feed .....	<b>9831</b>	_____
			Amortization of intangible assets .....	<b>9832</b>	_____
			Amortization of milk quota .....	<b>9833</b>	_____
			Travel expenses .....	<b>9834</b>	_____
			Capital / business taxes .....	<b>9835</b>	_____
			<b>Non-farming expenses</b> .....	<b>9850</b>	_____
			<b>Net inventory adjustment</b> .....	<b>9870</b>	_____
			<b>Subtotal from left column</b> .....		_____
			<b>*Total farm expenses</b> .....	<b>9898</b>	=====
<b>Total farm revenue</b> (amount 9659 from page 3) .....		_____			_____
<b>Less : Total farm expenses</b> (amount 9898 above) .....		_____			_____
<b>Net farm income</b> .....				<b>9899</b>	=====

\* Required line item must be completed.

**Net income / loss after taxes and extraordinary items**

<b>Net Income / loss before taxes and extraordinary items</b> (9369 plus 9899) .....			<b>9970</b>	_____
Extraordinary items .....	<b>9975</b>	_____		_____
Current income taxes .....	<b>9990</b>	_____		_____
Deferred income tax provision .....	<b>9995</b>	_____		_____
<b>*Net income / loss after taxes and extraordinary items</b> (9970 less 9975 to 9995) .....			<b>9999</b>	=====

\* Required line item must be completed.

**Notes checklist**

**Accounting practitioner information**

Choose only one of the following three options, whichever applies to the accounting practitioner:

- Chartered accountant ..... **096** 1
- Other professional designation ..... 2
- No professional designation ..... 3

Is the accounting practitioner connected\* with the corporation? ..... **097** 1 Yes  2 No

\* A person connected with a corporation can be: (i) a shareholder of the corporation who owns more than 10% of the common shares; (ii) a director, an officer, or an employee of the corporation; or (iii) a person not dealing at arm's length with the corporation.

**Type of involvement**

Choose the option that represents the highest level of involvement of the accounting practitioner:

- Completed an auditor's report ..... **098** 1
- Completed a review engagement report ..... 2
- Compiled the financial statements along with reviewing the books ..... 3
- Conducted a compilation engagement ..... 4

**Reservations**

If you selected option "1" or "2" under **Type of involvement** above, answer the following question:

Has the accounting practitioner expressed a reservation? ..... **099** 1 Yes  2 No

**Other information**

Were notes to the financial statements prepared? ..... **101** 1 Yes  2 No

If you answered Yes to the question at line 101, complete lines 102 to 107 below:

- Are any values presented at other than cost? ..... **102** 1 Yes  2 No
- Has there been a change in accounting policies since the last return? ..... **103** 1 Yes  2 No
- Are subsequent events mentioned in the notes? ..... **104** 1 Yes  2 No
- Is re-evaluation of asset information mentioned in the notes? ..... **105** 1 Yes  2 No
- Is contingent liability information mentioned in the notes? ..... **106** 1 Yes  2 No
- Is information regarding commitments mentioned in the notes? ..... **107** 1 Yes  2 No

Does the corporation have investments in joint venture(s) or partnership(s)? ..... **108** 1 Yes  2 No

If you answered Yes to the question at line 108, complete line 109 below:

Are you filing financial statements of the joint venture(s) or partnership(s)? ..... **109** 1 Yes  2 No