



Growing Forward 2

2016 AgriStability and AgriInvest Program



Corporation/Co-operative and Special Individual
Harmonized Form and Guide



© Her Majesty the Queen in Right of Canada, represented by the Minister of Agriculture and Agri-Food (2016).

ISSN: 1925-2153
AAFC No.: 12469E

Aussi offert en français sous le titre : *Programmes d'Agri-stabilité et d'Agri-investissement en 2016 : guide et formulaire harmonisés pour les sociétés, les coopératives et les particuliers de catégorie spéciale.*

Before You Start

This guide will help you complete your forms to participate in the AgriInvest and AgriStability programs if you are applying as a Corporation, Co-operative or Special Individual.

- AgriInvest – a self-directed risk management account that provides you with coverage for small income declines and supports investments that help to reduce risks or improve market income.
- AgriStability - a margin-based program that provides income support when you experience larger income losses.

Review this guide to make sure you fill out your forms correctly. Providing correct information on your forms will help us to calculate your benefits accurately and prevent delays.

Don't forget to include your Participant Identification Number (PIN) on your form. Missing PINs is one of the top reasons for processing delays.

This guide contains general information only. See the Growing Forward Agreement and related Program Guidelines for complete rules.

Is This Guide For You?

Use this guide and these forms if:

- you want to participate in the AgriStability or AgriInvest programs, or both for 2016 and you farm in British Columbia, Manitoba, New Brunswick, Newfoundland and Labrador, Nova Scotia, and the Yukon; and
- you farm as one of the following:
 - Corporation;
 - Co-operative;
 - Communal organization;
 - Limited partnership that is applying as an entity;
 - Trust;
 - Non-resident;
 - Status Indian who is exempt from the Income Tax Act;
 - Band farm;
 - Estate of deceased participants (rights and things only).

Do not use this form and guide if you farm in:

- Alberta;
- Ontario;
- Prince Edward Island;
- Quebec; or
- Saskatchewan.

Contact your provincial administration at one of the numbers listed below for a copy of the correct form and guide used in your province.

AgriStability and AgriInvest Programs Contact Information:

Federal Administration Contact Information

Program Administration
PO Box 3200
Winnipeg MB R3C 5R7
Telephone: 1-866-367-8506
Calling from outside of Canada: 204-926-9650

You can access the program websites at:

- www.agr.gc.ca/agristability
- www.agr.gc.ca/agriinvest

Provincial Administration Contact Information

For Alberta, contact:

Agriculture Financial Services Corporation
5718-56th Avenue
Lacombe AB T4L 1B1
Toll Free Tel: 1-877-899-2372
Fax: 403-782-8348
Toll Free Fax: 1-855-700-2372
Email: AgriStability@AFSC.ca
Website: www.afsc.ca

For British Columbia, contact:

British Columbia Ministry of Agriculture
AgriStability Administration
200-1690 Powick Rd
Kelowna BC V1X 7G5
Toll Free Tel: 1-877-343-2767
Toll Free Fax: 1-877-605-8467
E-mail: Agristability@gov.bc.ca
Website: <http://www.gov.bc.ca/agribusinessriskmanagement>

For Ontario, contact:

Agricorp
1 Stone Road West
Box 3660 Stn. Central
Guelph ON N1H 8M4
Toll Free Tel: 1-888-247-4999
Fax: 519-826-4334
Email: contact@agricorp.com
Website: www.agricorp.com

For Prince Edward Island, contact:

P.E.I. Agricultural Insurance Corporation
29 Indigo Crescent (building 19)
PO Box 1600
Charlottetown PE C1A 7N3
Telephone: 902-620-3091
Fax: 902-368-6677

For Quebec, contact:

La Financière agricole du Québec
Toll Free Tel: 1-800-749-3646
Website: www.fadq.qc.ca

For Saskatchewan, contact:

Saskatchewan Crop Insurance Corporation (SCIC)
PO Box 3000
484 Prince William Drive
Melville SK S0A 2P0
Toll Free Tel: 1-866-270-8450
Toll FreeFax: 1-888-728-0440
Email: AgriStability@scic.gov.sk.ca
Website: www.saskcropinsurance.com

Where to Mail Your Forms

Mail your forms directly to the federal administration at:

Program Administration
PO Box 3200
Winnipeg MB R3C 5R7

How to Send Additional Information for AgriStability and AgriInvest

Use the *AgriStability and AgriInvest Additional Information and Adjustment Request* form to send additional information you want us to consider when we process your AgriStability and AgriInvest form.

Send this form and any attachments to your administration at the address provided on the form.

You can get more copies of this form by calling us at 1-866-367-8506, or visit the program websites at:

www.agr.gc.ca/agristability, and

www.agr.gc.ca/agriinvest.

See “Adjustments” on page 6 for more information.

AgriStability and AgriInvest Deadline

The deadline to send your 2016 AgriStability and AgriInvest form, without penalty, is September 30, 2017. See “Important Information for AgriInvest and AgriStability” on page 7 for more information on deadlines.

Do You Need More Information?

If you have questions about your participation in AgriStability:

- contact the federal administration at the address provided on page 1 if you farm in Manitoba, New Brunswick, Newfoundland and Labrador, Nova Scotia, or the Yukon.
- contact your provincial administration at the address provided on page 1 if you farm in British Columbia.

If you have questions about your participation in AgriInvest:

- contact the federal administration at the address provided on page 1. The federal administration delivers AgriInvest in all provinces except Quebec.

What's New for 2016?

AgriStability Fee – Electronic Payment Options

You can now pay your AgriStability fee online or by telephone. Paying your fee electronically is a quick and secure way to make your fee payment.

Contact your financial institution to see if it offers this service. Register with your financial institution and pay your fee to AAFC AgriStability using your AgriStability Participant Identification Number (PIN) found on your Enrolment Notice.

Note: This feature is not available for producers in British Columbia.

Continuous Filing for AgriStability

Beginning with the 2016 program year, producers in Manitoba, Nova Scotia, New Brunswick, Newfoundland and Labrador, and the Yukon with a non-calendar fiscal year end will now be able to apply for AgriStability shortly after their 2016 fiscal year end. 2016 Program forms are now available in early 2016 so that producers can apply for AgriStability once they have filed their taxes for that year.

Note: Continuous filing was introduced for AgriInvest for the 2014 program year.

Where to Mail Your 2016 AgriStability and AgriInvest forms for Corporations, Co-operatives and Special Individuals

AgriStability and AgriInvest Program forms for Corporations/Co-operatives and Special Individuals should be mailed directly to the federal administration.

| | |
|---|-----------|
| Chapter 1: Introduction to the AgriStability and AgrilInvest Programs | 5 |
| Chapter 2: Participating in AgriStability and AgrilInvest..... | 6 |
| Chapter 3: Completing Your Forms | 7 |
| Participant Information | 7 |
| Participant Profile | 8 |
| Identification | 9 |
| Chapter 4: Reporting Your Income and Expenses..... | 10 |
| Income | 10 |
| Expenses | 16 |
| Statement of Farming Activities | 21 |
| Chapter 5: Inventories, Purchased Inputs, Deferrals, Receivables, and Payables | 22 |
| Livestock Inventory Valuation..... | 24 |
| Crop Inventory Valuation and Productive Capacity..... | 24 |
| Livestock Productive Capacity | 29 |
| Purchased Inputs | 30 |
| Deferred Income and Receivables..... | 31 |
| Accounts Payable | 32 |
| Commodity List | 33 |
| Program Payments List A..... | 36 |
| Program Payments List B..... | 38 |
| Inventory Code List..... | 39 |
| Regional Code List..... | 65 |
| Units of Measurement and Expense Code Lists | 66 |
| Productive Capacity List..... | 67 |

Chapter 1: Your AgriStability and AgriInvest Programs

You can choose to participate in AgriInvest only, AgriStability only, or both programs together, depending on the business risk management needs of your farm.

As a program participant, you are responsible for knowing program deadlines and understanding program policies. See the program handbooks or visit the program Websites for more information.

AgriInvest

AgriInvest is a voluntary program that provides you with:

- coverage for small decreases in income; and
- supports investments that help reduce risk or improve market income.

Each year you can deposit money into an AgriInvest account and receive matching government contributions. You can withdraw the money when you need it.

Are you Eligible?

To participate in AgriInvest for the 2016 program year, you must:

- file a 2016 Canadian income tax return reporting allowable farming business income (or loss); and
- meet all program requirements by the deadlines.

If you are a Status Indian farming on a reserve in Canada, and you are not required to file an income tax return, see page 6 for information on how to participate.

How to Participate

Complete and send sections 1-6 of the Statement A by the deadline. See page 6 for information on program deadlines.

AgriInvest Benefit Calculations

AgriInvest deposits are based on a percentage of your Allowable Net Sales (ANS). ANS are your total allowable Commodity Sales and Program Payments minus your total allowable Commodity Purchases and Repayment of Program Benefits.

Once we process your form, we will send you a Deposit Notice explaining your deposit options.

AgriStability

AgriStability is a voluntary program that provides you with protection against large income declines in your farming operation.

Are you Eligible?

To participate in AgriStability for the 2016 program year, you must:

- file a 2016 Canadian income tax return reporting allowable farming business income (or loss); and
- meet all program requirements by the deadlines.

In addition, you must have:

- enrolled in the program and paid your fee by the deadline shown on your Enrolment Notice;
- completed a minimum of six consecutive months of farming activity; and
- completed a production cycle.

Note

We may waive the requirements to complete six consecutive months of farming activity and a production cycle if you could not complete them for reasons beyond your control.

If you are a Status Indian farming on a reserve in Canada, and are not required to file an income tax return, see page 6 for information on how to participate.

How to Participate

Complete and send in sections 1-12 of the Statement A by the deadline. See page 6 for information on program deadlines.

AgriStability Benefit Calculations

AgriStability benefits are based on margins. A margin is the difference between your allowable income and your allowable expenses.

Generally, you receive an AgriStability payment when your margin in the program year falls below your reference margin by more than 30%. Your reference margin is the average of your margins in previous years.

However, your reference margin cannot exceed your average allowable expenses for the three years used for the reference margin. We call this a reference margin limit.

See the program handbook or visit the program website for more information on margins and how we calculate AgriStability payments.

We will send you a Calculation of Program Benefits (COB) after we process your form to show you how we calculated your benefit.

AgriStability Program Fee

You must pay an annual fee to participate in AgriStability. The amount of the fee is \$3.15 for every \$1000.00 of contribution reference margin protected (based on coverage of 70% of your margin). There is a minimum fee of \$45.00.

See your Enrolment Notice or the AgriStability Program Handbook for more information on program fees and participation rules.

Administrative Cost Share (ACS)

You must pay \$55.00 each year for administration costs.

Send your AgriStability fee and ACS directly to your administration. For more information contact your administration.

Other Eligibility Information

Status Indians

You are eligible to participate if you carry on the business of farming on a reserve in Canada, and are not required to file income tax returns.

You must provide information for the program year that you would otherwise have reported for tax purposes, including your Social Insurance Number (SIN) or business number (BN).

We will consider you to have a December 31 fiscal year-end.

Dissolved Corporations

A dissolved corporation is not eligible to participate in AgriStability or AgriInvest.

General Information

If you have one farming operation (a single farm or a partnership), complete a Statement A for your operation.

If you have more than one farming operation, complete a Statement B for each additional operation.

If you are a partner in a partnership, report 100% of the partnership's income and expense information on your Statement A. Report your share of the partnership on the partnership information section of the form.

Visit the program website to download a copy of Statement A or Statement B. You can also call us at the number listed on page 1 to request copies.

Chapter 2: Participating in AgriStability and AgriInvest

Important Information for AgriStability and AgriInvest

To participate in AgriStability, complete and send in sections 1-12 of Statement A by the deadline.

The initial deadline to submit your form without penalty is September 30, 2017. The final deadline to submit your form with penalty is December 31, 2017.

We will reduce your benefit by \$500 each month (or part of a month) you submit your form between the initial and the final deadline. We will not accept your form after December 31, 2017.

You must complete and send in your 2016 AgriStability form by December 31, 2017 if you received an AgriStability Interim Payment or a Targeted Advance Payment (or both) for the 2016 program year. If you do not, you will have to repay the money you received.

To participate in AgriInvest, complete and send in sections 1-6 of the Statement A by the deadline.

The initial deadline to submit your form without penalty is September 30, 2017. The final deadline to submit your form with penalty is December 31, 2017.

We will reduce your maximum government deposit by 5% for each month (or part of a month) that you submit your form

between the initial and the final deadline. We will not accept your form after December 31, 2017.

Note

You must file your 2016 tax return reporting farming income (or loss) to the Canada Revenue Agency by December 31, 2017 to be eligible for AgriStability and AgriInvest program benefits.

If a deadline falls on a Saturday, Sunday, or statutory holiday, you have until the next business day to submit your form.

Adjustments

Use the AgriStability and AgriInvest Additional Information and Adjustment Request form to:

- send additional information about your farm to your administration; or
- send adjustments to your AgriStability and AgriInvest form information.

If you farm in Manitoba, New Brunswick, Newfoundland and Labrador, Nova Scotia, or the Yukon, send this form and any attachments to the federal administration at the address listed on page 2.

If you farm in British Columbia, send this form and any attachments to:

- both the federal administration and your provincial administration for information affecting sections 1-6 of your AgriStability and AgriInvest form; or
- your provincial administration only for information affecting sections 7-12 of your AgriStability and AgriInvest form.

If you make an adjustment that affects your net income, we may require that the adjustment be accepted by the Canada Revenue Agency before it is accepted for AgriStability and AgriInvest.

Request changes to your mailing address:

- in writing with your signature; or
- over the phone, once we confirm your identity.

Personal Information

See "Confidential Information and Participant Consent" on page 6 of the Statement A for complete information on how your information is shared.

The *Privacy Act* provides you with the right to access your personal information held by the Government of Canada and to make any corrections to your information.

Send requests to access or correct your personal information to the Access to Information and Privacy Coordinator at:

Access to Information and Privacy Office
Agriculture and Agri-Food Canada
Tower 7, 10th floor, Room 130
1341 Baseline Road
Ottawa, ON K1A 0C5
Telephone: 613-773-1386
Fax: 613-773-1380

Send general inquiries on privacy of personal information to the Office of the Privacy Commissioner (OPC) at:

Toll-free: 1-800-282-1376
Phone: (819) 994-5444
Fax: (819) 994-5424
TTY: (819) 994-6591
Website: www.privcom.gc.ca

OPC hours of service are from 8:30 am to 4:30 pm.

If you believe you have a complaint under the Privacy Act, send it in writing to:

Office of the Privacy Commissioner
30 Victoria Street
Gatineau, QC K1A 1H3

In your letter, include your name, address, and the telephone number. Provide as much detail as possible about your complaint.

The Office of the Privacy Commissioner does not process complaints via e-mail. Send your complaint by mail.

Chapter 3: Completing Your Forms

Section 1: Participant Information

Participant Name and Address

Enter your name and address.

Contact Person

Complete this area if you grant permission to someone else (such as your spouse, common-law partner, or accountant) to provide or ask for more information about your AgriStability and AgriInvest form. We will call your contact person if we have a question. We will send correspondence to both you and your contact person.

Enter the first and last name of your contact person, their business name (if applicable) and their daytime phone number.

You must provide your contact person's information each time you send in a form. Your contact person information does not carry forward from last year. If you leave this area blank, we will contact you directly if we have a question.

Answer "Yes" if you want a copy of your Calculation of Program Benefits (COB) automatically mailed to your contact person.

Section 2: Participant Profile

Enter your Participant Identification Number (PIN). You can find your PIN on your Enrolment Notice (EN). If you cannot find your PIN, contact your administration.

Enter your Social Insurance Number (SIN) in the space provided if you are filing as an individual.

Enter your business number (BN) if you are:

- filing as a corporation.
- a limited partnership applying as an entity.

Trusts enter the account number assigned by the Canada Revenue Agency.

Enter your Trust number if filing as a communal organization.

Indicate the type of farming arrangement(s) for this farming operation:

- Corporation - Your farming business is an incorporated entity, is beneficially owned by its shareholders, and reports its farming income on a corporate tax return.
- Co-operative - Your farming business is an incorporated entity, is beneficially owned by its members, and reports its farming income on a corporate tax return.

- Communal organization - Your farming business is carried on as a communal organization which reports farming income on a Trust tax return.
- Member of a partnership - All or part of your farming business is carried on with other partners and;
 - the income and expenses are reported under the partnership's name;
 - each member reports their allocation of the partnership's net income/loss to the Canada Revenue Agency.
- Limited partnership – Your limited partnership may apply as an entity or you and your partners may apply as individuals. You cannot apply as both an entity and as individuals.

Note

Use the AgriStability and AgriInvest harmonized form for Individuals if you are applying as an individual.

- Trust - The farming business is carried on by a trust holding property and reporting farming income on a trust tax return. In this case the trust, rather than the individual beneficiaries, participates in AgriStability and/or AgriInvest.
- Status Indian - If you are a Status Indian farming on a reserve, provide your Band number.
- Band farm - If your farming business is operating as a Status Indian Band farm, provide the Band number.

Province/Territory of Main Farmstead

Enter the province or territory where you earned most or all of your gross farming income over the previous 5 years.

See the program handbooks or visit the program websites for more information on province of main farmstead and multi-jurisdiction farms.

Deceased Participant

If the participant is deceased, enter the date of death.

If farming business income or loss was reported on the deceased participant's tax return, prepare the program forms:

- in the name of the individual, noting "Estate" in the name and address area;
- using income/expenses reported on the individual's final 2016 tax return(s) or optional return, such as a return of rights and things.

Attach a copy of the individual's death certificate and the probated will (or letters of Administration) to the *AgriStability and AgriInvest Additional Information and Adjustment Request* Form and send it to the administration at the same time you submit your Statement A.

If the surviving spouse (or a spousal trust) continued the farming business, prepare an additional program form:

- in the name of the surviving spouse or spousal trust;
- using the income/expenses from the spouse's 2016 tax return.

Production Cycle

Answer "Yes" or "No" to show if you have completed a production cycle on at least one of the commodities you produce.

You must complete a production cycle to be eligible for AgriStability. If you could not complete a production cycle for reasons beyond your control, we may waive this condition.

A production cycle includes at least one of the following:

- growing and harvesting a crop;
- the process of rearing livestock;
- buying and selling livestock within a Program Year for feeding or finishing enterprises.

You do not need to complete a production cycle to be eligible for AgriInvest.

Federal Public Office Holder or Employee of Agriculture and Agri-Food Canada (AAFC)

If you or anyone involved in completing this form is a current or former federal public office holder or employee of AAFC, answer "Yes" to this question.

If you are applying as a corporation, co-operative/commune, or a partner in a partnership, answer "Yes" if at least one of the shareholders, members, or partners is a current or former federal public office holders or employees of AAFC.

Location of Main Farmstead

Find a list of provincial jurisdictions (Rural Municipalities, Counties, Districts, etc.) in the Regional Code List on page 65 of this guide.

You do not have to complete this section if you farm in Newfoundland and Labrador.

Combining Under the AgriStability Program

Under AgriStability's whole farm approach, we may combine your operation with another operation, even if you report separately for tax purposes. Combining ensures that we direct AgriStability benefits to farming operations that have had actual decreases in income not due to financial accounting procedures.

Generally, you should answer "Yes" to this question if your farming operation is:

- legally, financially, or operationally dependent on another farming operation; or
- engaged in significant transactions with another operation that are not at fair market value.

Individuals or members in a partnership do not need to be combined. See the program handbook or visit the program website for more information on combining.

Note

We cannot process operations that need to be combined until we receive information from all operations.

Section 3: Identification

In this area of the Statement A form, only provide information about your main farming operation. Complete a Statement B for each additional operation you have. Number each operation in the box at the top right-hand corner of each page.

Fiscal Period

Enter the operation's fiscal period. Report the year, month and day for the beginning and end of your farming operation's taxation year. Your 2016 fiscal period must end in 2016.

Method of Accounting

Use the same method of reporting (cash or accrual) for AgriStability and AgriInvest purposes as you use for income tax.

Transfer the income and expenses from your Statement of Farming Activities onto the form based on the instructions in this guide.

Was your farming operation involved in any of the following?

Tick the applicable box(es) if your farming operation carried on business:

- as a member of a feeder association, or
- in a crop share arrangement as either a landlord or a tenant.

For your main farming operation (operation #1), enter this information on your Statement A. For your other operations, enter this on Statement B.

Chapter 4: Reporting Your Income and Expenses

This section of the form is used to calculate your Allowable Net Sales (ANS) for AgriInvest. ANS are allowable commodity sales and program payments, less allowable purchases and repayment of program benefits. See the program handbook or visit the program website for more information on ANS and how we calculate benefits under AgriInvest.

This section of the form is also used to calculate the cash portion of your program year margin for AgriStability. See the program handbook or visit the program website for more information on how we calculate AgriStability margins.

Use the Commodity and the Program Payment code lists found at the back of this guide to report all of income and expenses from 2016 on your Statement A. Codes may change from one year to the next. Check the lists when entering your information to make sure you are using the right code.

If you use the accrual method of accounting, report all your sales and your changes in opening and closing commodity inventories on separate lines using the line code for the commodity to report both entries.

The instructions in this chapter apply to both the Statement A and the Statement B.

To make sure you report your information correctly, read the following instructions carefully.

Section 4: Income

An agricultural commodity is a plant or an animal produced in a farming business.

Some commodities that are considered farming income for tax purposes are not allowable for AgriStability and AgriInvest programs. These include, but are not limited to:

- aquaculture;
- trees sold for use in reforestation;
- wood sales;
- peat moss;
- income or expenses generated from wild game reserves.

Note

Hunt farms, which are different from wild game reserves, are eligible. Contact your administration for information on how to apply if you operate a hunt farm.

If you produce both allowable and non-allowable commodities on your farm:

- report the income from non-allowable commodities on line 9600; and
- report income from allowable commodities using the commodity codes (found at the back of this guide) on the Commodity Sales and Program Payments section of this form. Report allowable commodity sales based on the point of sale conditions outlined below.

Note

Sales and purchases of supply managed commodities are not allowable for AgriInvest. You must produce allowable commodities in addition to your supply managed commodities to participate in AgriInvest. Report both your supply managed and non-supply managed commodities using the commodity codes (found at the back of this guide) on the "Commodity Sales and Program Payment" section of the form.

If you have questions about whether a commodity you produce is allowable for AgriStability and AgriInvest, contact your administration.

Point of Sale

AgriInvest benefits are based on Allowable Net Sales (ANS), so you have to determine when the sale occurs. For AgriInvest, the point of sale is determined by the following conditions:

- it is separate and you can identify it from other producers' commodities;
- you produce it on your farm;
- you bear full risk for it; and
- you have a separate billing or accounting transaction that clearly shows the commodity sales value and any deductions from that value.

The point of sale is when:

- you can no longer identify your commodity as your own; and
- you are no longer at risk for the value of the commodity.

If your commodity sales meet these point of sale conditions, report the code, name, and gross sale amount of each commodity on the form.

Example:

You have seed potato sales of \$50,000.

Report:

147 potatoes \$50,000

If you received a cheque for a commodity sale that is net of expenses, report the sale to include the full value of the commodity

Example:

Your receipt from the processor shows:

\$10,000 gross apple sales
 - \$1,500 pack and sell costs
 = \$8,500 net sales

Report \$10,000 as your gross apple sales and \$1,500 as an expense on line 9836, Commissions and levies.

If your commodity sales include charges that were applied after the point of sale, you must adjust your sales to show the value of the commodity at the point of sale. Report any amounts charged after the point of sale on line 575, Point of Sale Adjustments. This will ensure that we calculate your Allowable Net Sales (ANS) correctly.

Example:

Your cash ticket from the elevator shows:

\$7,000 gross wheat sales
 -\$1,500 freight charges
 - \$300 elevation charges
 = \$5,200 net sales

Report the gross wheat sales of \$7,000 as income. Report the freight charges of \$1,500 and elevation charges of \$300 as a point of sale adjustment on line 575 under Commodity Purchases and Repayment of Program Benefits (not under Allowable Expenses). You report these changes on line 575 because you incurred these expenses after you delivered your grain to the elevator (i.e. after the point of sale).

Payment in kind

If you give a commodity to another person as a payment-in-kind, report the value of the goods as a sale using the code for the commodity. If the payment-in-kind was made to settle a business expense, also report the value as an offsetting expense.

Example:

You owed your landlord \$1,000 for rent. Instead of cash, you paid him by giving him \$1,000 worth of seed. Report the fair market value of the seed crops (\$1,000) that you gave the landlord as a commodity sale. Report the \$1,000 on line 9811 as a rental expense.

Gifts

Report the value of livestock or other items that you gave away but would normally have sold as a commodity sale.

Crop share

If you are a tenant in a crop share, you are eligible to apply for AgriStability and AgriInvest.

If you are a landlord in a crop share, you are only eligible to apply for AgriStability and AgriInvest if the crop share arrangement is considered a joint venture.

For AgriStability, a crop share arrangement is considered a joint venture if the landlord's share of the allowable expenses reported to the Canada Revenue Agency is approximately the same as their share of the related allowable income.

For AgriInvest, a crop share arrangement is considered a joint venture if the landlord's share of the allowable purchases as reported to the Canada Revenue Agency is approximately the same as their share of the related allowable income.

For AgriStability and AgriInvest, eligible tenants and landlords report only their individual share of the allowable income and expenses.

Example 1:

You are a tenant in a crop share and receive 60% of the income from the sale of your crop. Report only your 60% share of the sales under Commodity Sales and Program Payments. Report your 60% share of expenses under Allowable Expenses.

Example 2:

You are an eligible landlord who receives 40% of the income from the sale of the crop. Report only your 40% share of the sales under Commodity Sales and Program Payments. Report your 40% share of expenses under Allowable Expenses.

Commodity Futures

You can report income transactions involving commodity futures as a commodity sale for AgriStability and AgriInvest if the transaction:

- is reported as farming income (loss) for income tax;
- involves a primary agricultural product that you produced on your farm; and
- is considered a hedging strategy, not speculation.

If your futures transactions meet the above conditions, report them as follows:

- For futures transactions reported as a gross amount:
 - report the income as a commodity sale using the code for the commodity;
 - report related purchases as a commodity purchase using the code for the commodity.
- For futures transactions reported as a net amount:
 - report the net gain as a commodity sale using the code for the commodity;
 - report the net loss as a commodity purchase using the code for the commodity.

- For futures transactions that you did not produce or were not considered a hedging strategy:
 - report income as other farming income on line 9600;
 - report losses as a non-allowable expense, on line 9896.

Cash Advances

If you received a cash advance for crops that someone stores in your name, do not report the advance as income. Cash advances, as administered under the *Agricultural Marketing Programs Act*, are treated as a loan.

Tree Production

Allowable items

Trees must be produced through farming activity to be allowable for AgriStability and AgriInvest. Farming activity for trees includes:

- planting;
- nurturing; and
- harvesting.

Operations must:

- pay significant attention to managing the growth, health, and quality of the trees; and
- generate normal input and harvesting costs.

Allowable tree production includes regular seeding and harvesting of:

- trees;
- shrubs;
- herbaceous perennials; and
- annuals, including ornamental, fruit, and Christmas trees.

Report income, expenses and inventory related to producing these commodities on your AgriStability and AgriInvest form.

Non-allowable items

Income, expenses, and inventories related to producing or harvesting trees for use as the following are non-allowable under AgriStability and AgriInvest:

- firewood;
- construction material;
- poles or posts;

- fibre, pulp and paper; and
- trees and seedlings destined for use in reforestation.

Report income from these non-allowable items listed above on line 9600.

Woodlots

If you operated or regularly harvested a woodlot, report the sale of trees, lumber, logs, poles, or firewood using code 259. This income is non-allowable income for AgriStability and AgriInvest.

Livestock Producers

Include any insurance payments received for losses of livestock as a commodity sale using the applicable livestock commodity code.

Income Generated From the Use of Commodities

Include income earned from the use of commodities with commodity sales, except for pollination services. For example, report income from stud fees with horse sales. However, report income from pollination services using code 376.

Custom Feedlot Operators

For AgriStability, income and expenses may be allowable if:

- you grew (or purchased) the feed used in your custom feeding operation; and
- you made an appreciable contribution to the growth and maturity of the livestock.

For AgriInvest, income you earned from custom feeding is eligible based on the value of allowable commodities you grew (or purchased) and feed to custom fed livestock.

If your custom feeding invoices are itemized:

- report allowable feed and protein supplements as a prepared feed sale under Commodity Sales and Program Payments using code 243; and
- report other charges itemized under Commodity Sales and Program Payments using code 576.

If your custom feeding invoices are not itemized:

- report the total amount invoiced as a prepared feed sale under Commodity Sales and Program Payments using code 246. We will use 70% of this amount to calculate your Allowable Net Sales (ANS).

PMU Contract Cancellation Income

Income received from the buy-out of pregnant mare urine (PMU) contracts is allowable if paid in lieu of the income you would have received for the sale of the product under the contract. Penalty fees and other compensation are non-allowable.

Use code 322 to report amounts received for your Collection Agreement, Herd and Health payments, West Nile Reimbursement and Equine Placement Fund.

Use code 9600 to report amounts received for the Business Planning Subsidy and capital costs.

Prescribed Drought Region (PDR) and Prescribed Flood Region (PFR)

If you farmed in a prescribed drought or flood region and you deferred income from the sale of your breeding animals during your 2016 fiscal period, report:

- the income as a commodity sale using the code for the commodity; and
- the amount you deferred as a commodity purchase using the appropriate code from the list below.

When reporting the income that you deferred in a previous year, report the amount as a commodity sale using the appropriate code from the list below.

| PDR/PFR/CFIA Deferred Livestock Codes | |
|---------------------------------------|-----|
| Deferred bovine cattle | 150 |
| Deferred bison | 151 |
| Deferred goat | 152 |
| Deferred sheep | 153 |
| Deferred deer | 154 |
| Deferred elk | 155 |
| Deferred horse for PMU sales | 156 |
| Deferred other breeding animals | 157 |

Canadian Food Inspection Agency (CFIA) - Destroying Livestock

If you deferred income you received for destroying animals under the Health of Animals Act from your 2016 fiscal period for income tax, report:

- the income as a commodity sale using a CFIA program payment code; and
- the amount you deferred as a commodity purchase using the appropriate code from the PDR/PFR/CFIA Deferred Livestock Codes chart on page 13.

When reporting the income that you deferred in a previous year, report the amount as a commodity sale using the appropriate code from the PDR/PFR/CFIA Deferred Livestock Codes chart on page 13.

See further on this page for an explanation on how to report your CFIA payment using the CFIA codes.

Private Insurance Proceeds for Allowable Commodities

Use code 661 to report proceeds you received from private insurance for revenue losses for allowable commodities. For example, report proceeds you received from Global Ag Risk for net crop production losses of allowable commodities using this code.

Insurance Proceeds for Allowable Expense Items

Use code 406 to report insurance proceeds you received for allowable expense items such as fertilizers, chemicals, fuel, etc.

Program Payments

For AgriInvest, only payments received for the loss of an allowable commodity are included in your Allowable Net Sales (ANS). For example:

- AgriInsurance / production or crop insurance, hail insurance;
- private insurance for allowable commodities; or
- wild life damage compensation.

For AgriStability, only payments that compensate you for losses covered under AgriStability are included in your program year margin.

Use the codes found in Program Payment List A or B to report your program payment. Report the name, code, and the amount under Commodity Sales and Program Payments. Find the Program Payment code lists beginning on page 36.

If you reported your program payments on your Statement of Farming Activities net of expenses (i.e.: income minus expenses), report the full amount of the payment as income and report the deduction as an expense.

Example:

| | |
|-----------------|-------------------------|
| \$6,000 | hail insurance proceeds |
| <u>-\$2,000</u> | premiums |
| = \$4,000 | net proceeds |

Report \$6,000 as an AgriInsurance (production/crop/hail insurance) program payment for grains, oilseeds, and special crops, using code 401.

Report \$2,000 as an allowable expense on line 9665, Insurance premiums (crop or production).

Report payments from programs that are not listed in Program Payment List A or B, on line 9540, Other program payments.

Canadian Food Inspection Agency (CFIA)

Report the portion of CFIA payments that you received for the loss of an allowable commodity using code 663, CFIA Payment for allowable commodities.

Report the portion of CFIA payments that you received for the loss of a commodity that is non-allowable for AgriStability or AgriInvest using code 587, CFIA payment for non-allowable commodities. For example, a payment you received for the loss of trees destined for use in reforestation.

Report the portion of CFIA payments that you received for the loss of a supply managed commodity using code 664, CFIA Payment for supply managed commodities.

Report the portion of CFIA payments that you received for costs not directly related to a commodity loss, using code 665, CFIA payment for other amounts. For example, a payment you received for the cost of carcass disposal.

Payments from the AgriInvest and AgriStability Programs

The government contributions withdrawn from Fund 2 of your AgriInvest account are considered investment income and are not reported on this form.

Report payments from AgriStability as Business Risk Management (BRM) and Disaster Assistance Payments, on line 9544.

Inventory Adjustments

If you are reporting on the cash basis, do not include current year inventory adjustments (mandatory or optional) as income. Report them on lines 9941 and 9942 on page 4 of the Statement A.

Other Farming Income

Line 9540 - Other program payments

Report any payments you received from programs that are not listed on Program Payment List A or B found at the back of this guide, or are not listed under "Line 9544" below.

If you received an overpayment from any programs you report on this line, report the amounts you repaid on line 9896, Other (specify).

Use the codes listed in Program Payment List A to report AgriInsurance (production or crop insurance) payments, do not include them on this line.

Line 9544 - Business Risk Management (BRM) and Disaster Assistance Payments

Report payments you received from the following federal or provincial risk management and disaster assistance programs:

- The Canadian Agricultural Income Stabilization (CAIS) and AgriStability programs, including interim or targeted advance payments;
- Whole Farm Insurance (WFIP) Program in British Columbia;
- Ontario Whole Farm Relief Program (OWFRP) and the Ontario Farm Income Disaster Program (OFIDP).

If you received an overpayment from the programs listed above, report any amount you repaid on line 9896, Other (specify).

Use the codes listed on Program Payment List A to report AgriInsurance (production or crop insurance) payments, do not include them on this line.

Line 9574 – Resales, rebates, GST/HST for allowable expenses

Report the total resales and rebates for allowable expenses, including GST/HST rebates, unless you already reduced your expenses by these amounts.

Line 9575 – Resales, rebates, GST/HST for non-allowable expenses, recapture of capital cost allowance (CCA)

Report the total resales and rebates for non-allowable expenses, including GST/HST rebates, unless you already reduced your expenses by these amounts.

Line 9601 - Agricultural contract work

Report the total of incidental farming income from activities such as:

- custom or contract work;
- harvesting;
- combining;
- crop dusting or spraying;
- seeding;
- drying;
- packing;
- cleaning, and treating seeds.

To report income you received from renting farm machinery, see line 9614, Machine rental.

If you are a custom feedlot operator, see page 13 for information on reporting your custom feeding income.

Line 9605 - Patronage dividends

Report the total patronage dividends (other than those for consumer goods or services) you received during your 2016 fiscal period.

Line 9607 - Interest

Report any interest you reported as farming business income for tax.

Line 9610 - Gravel

Report the total amounts you received from the sale of soil, sand, gravel, or stone.

Line 9611 - Trucking (farm-related only)

Report amounts you received for trucking related to your farming business.

Line 9612 - Resales of commodities purchased

Report sales of commodities that you did not produce in your farming operation. These are commodities that you bought for resale.

Report the corresponding purchases you made in this fiscal period on line 9827, Purchase of commodities resold.

Line 9613 - Leases (gas, oil well, surface, etc.)

Report payments you received for leasing your farmland for petroleum or natural gas exploration.

Line 9614 - Machine rental

Report amounts you received from the rental of your farm machinery.

Line 9600 - Other (specify)

Report the total amount of all other types of farming income not listed on the form. Then list the items on the blank lines provided under it.

Report all non-allowable farming income. Non-allowable income includes, but is not limited to:

- aquaculture;
- trees sold for use in reforestation;
- wood sales;
- peat moss; and
- income earned from wild game reserves.

Section 5: Expenses

For AgriStability, there are two types of expenses:

- allowable expenses; and
- non-allowable expenses

Allowable expenses are the operating or input expenses you paid that directly relate to producing your commodities.

Non-allowable expenses are costs that are not directly related to producing your commodities. These include amounts paid for interest and capital related expenses.

For AgriInvest, only allowable commodity purchases are used to calculate your Allowable Net Sales (ANS).

Commodity Purchases

Report the following as commodity purchases:

- feed;
- seed;
- plants;
- transplants;
- livestock; and
- marketable products.

If you are an apple producer replacing damaged or dead trees, report apple tree purchases using the code for apples. If you are buying trees to expand an orchard, report this purchase as a capital expense.

Include expenses you incurred from the use of commodities with the commodity purchases, except for pollination fees. For example, report stud fees with horse purchases. However, report pollination fees using code 376.

If you made a payment in kind for a commodity purchase, report the value of the payment as a commodity purchase. See payment in kind on page 11 for more information.

If you are a tenant only include your share of the crop in your income and expense.

Livestock Owners and Custom Feedlot Operators with Prepared Feed Purchases

If the ingredients on your purchase invoices of prepared feed and protein supplements are listed separately:

- report allowable commodities (such as grains, forage, oilseeds) and protein supplements using code 046; and
- report the remaining expenses (such as minerals and salts) using code 570.

If the ingredients on your purchase invoices of prepared feed and protein supplements are not listed separately:

- report your total purchase using code 571. We will use 65% of this amount to calculate your Allowable Net Sales (ANS).

Livestock Owners with Custom Feeding Expenses

If the ingredients on your purchase invoices are listed separately:

- report allowable commodities (such as grains, forage, oilseeds) and protein supplements using code 577; and
- report the remaining expenses (such as minerals and salts) using code 572.

If the ingredients on your purchase invoices are not listed separately:

- report your total purchase using code 573. We will use 70% of this amount to calculate your Allowable Net Sales (ANS).

Ranch Fur Operators with Prepared Feed Purchases

If the ingredients on your purchase invoices of prepared feed and protein supplements are listed separately:

- report allowable commodities and protein supplements using code 046; and
- report the remaining expenses using code 310.

If the ingredients on your purchase invoices of prepared feed and protein supplements are not listed separately:

- report your total purchase using code 574. We will use 20% of this amount to calculate your Allowable Net Sales (ANS).

Livestock Insurance Premiums

Report the premiums you paid for private livestock insurance using line 9953. Private insurance premiums for allowable commodities.

Repayment of Program Benefits

Report any amounts you repaid to any of the programs listed in Program Payment List A and B as a purchase using the code for the program.

AgriStability Program – Allowable Expenses

Line 9661 - Containers and twine

Report the amount you paid for material to package, contain, or ship your farm produce or products.

If you operated a nursery or greenhouse, report the cost of your containers and pots for the plants you sold.

Line 9662 - Fertilizer and soil supplements

Report the amount you paid for fertilizers and lime you used in your farming business.

If you used soil supplements or other growth media, report the amounts you paid for them here. Examples of soil supplements include mulch, sawdust, and weedmats.

Report your expenses for water you purchased to produce your commodity (crop or livestock) if it was not included in your municipal taxes.

Line 9663 - Pesticides and chemical treatments

Report the amount you paid for:

- herbicides;
- insecticides;
- rodenticides; and
- fungicides.

Insecticides include chemicals for pest control as well as any predators or parasites introduced for that use.

Report the amount you paid for chemicals used in treating water, manure, or slurry, as well as those used in disinfecting equipment and facilities.

Report seed treatment as an allowable expense if the treatment was listed separately from the seed purchase on your original invoice. If it was not listed separately, report the treatment as part of the commodity purchase.

Line 9665 - Insurance premiums (AgrilInsurance/production or crop)

Report the premiums you paid for AgrilInsurance. Include premiums for hail insurance on this line.

See code 9804, Other insurance premiums on page 20 to report your premiums for private, business related, or motor vehicle insurance.

Line 9713 - Veterinary fees, medicine, and breeding fees

Report the amount you paid for medicine for your animals, and for veterinary and breeding fees. Examples of such fees include the cost of:

- artificial insemination;
- embryo transplants;
- disease testing; and
- castration.

Report the costs of disposable veterinary supplies here if used for your farming business.

Line 9714 - Minerals and salts

Report purchases of minerals, salts, vitamins, and premixes (which are mainly minerals and vitamins).

If you have purchased feed expenses, see page 16 and 17 for information on the codes you use to report these amounts.

Line 9764 - Machinery (gasoline, diesel fuel, oil)

Report the amount you paid for fuel and lubricants for your machinery used in your farming operation.

Line 9799 - Electricity

Report the electricity costs related to your farming business.

Line 9801 - Freight and shipping

Report the amount you paid for shipping farm inputs to your operating site and shipping farm produce to market.

Report amounts you paid for carcass disposal on this line.

If you were trucking for someone else, the costs you incurred for trucking are non-allowable for AgriStability. Report these costs on line 9798, Agricultural contract work.

See line 575, Point of Sale Adjustments to report freight and shipping that was charged after the point of sale.

Line 9802 - Heating fuel

Report the total amount you paid for natural gas, coal, and oil to heat farm buildings. Report your expenses for fuel used for curing tobacco, crop drying, or greenhouses.

Line 9815 - Arm's length salaries

Report the amount of gross wages you paid to your employees, including the cost of board for hired help.

See line 9816, Non arm's length salaries to report salaries paid to related persons.

Related persons are:

1) Individuals connected by:

- blood relationship;
- marriage or common law partnership;
- adoption.

2) A corporation and:

- an individual, group of persons, or entity that controls the corporation;
- an individual, group of persons, or entity of a related group that controls the corporation;
- any individual related to a person described above.

Include your share of Canada Pension Plan or Quebec Pension Plan contributions and Employment Insurance premiums for arm's length salaries.

Line 9822 - Storage/drying

Report the amount you paid for storing and drying commodities. For example, include:

- amounts paid for storage and drying services;
- air treatment expenses; and
- the purchase of germination inhibitors and other preservative agents.

Report electricity and heating fuel costs incurred in the storage and drying of commodities on lines 9799, Electricity, and 9802, Heating fuel, respectively.

Line 9836 - Commissions and levies

Report the amount you paid in commissions and levies incurred in the sale, purchase, or marketing of commodities. Also include amounts paid in levies to marketing boards, except those due to penalties or fines you incurred.

Do not include commissions paid to salespeople you contracted to market your product.

If you marketed fruit or vegetables through a co-op, report your pack and sell expenses here, except pack and sell incurred after the point of sale. Report these amounts on line 575 – Point of sale adjustments.

Line 9953 – Private insurance premiums for allowable commodities

Report your private insurance premiums paid for allowable commodities such as livestock.

Report premiums for hail insurance on line 9665, Insurance premiums (AgriInsurance/ production or crop).

Do not include any premium for:

- private for non-allowable commodities or items;
- business-related; or
- motor vehicle insurance.

See line 9804, Other insurance premiums to report these amounts.

AgriStability Program – Non-Allowable Expenses

Line 9760 - Machinery (repairs, licences, insurance)

Report the amount you paid for repairs, licence fees, and insurance premiums for your machinery.

Line 9765 - Machinery lease/rental

Report the amount you paid for leasing machinery used to earn your farming income.

If you lease a passenger vehicle, see line 9829, Motor vehicle interest and leasing costs.

Line 9792 - Advertising and promotion costs

Report the amount you paid for advertising and promoting your farm products.

If you marketed fruit or vegetables through a co-op see line 9836, Commissions and levies for information on how to report your pack and sell expenses.

Line 9795 - Building and fence repairs

Report the amount you paid for repairs to fences and all buildings you used for farming, except your farmhouse.

Line 9796 - Land clearing and draining

Report the amount you paid for the following:

- clearing the land of brush, trees, roots, stones, and so on;
- first ploughing of the land for farm use;
- building an unpaved road; and
- installing land drainage

Line 9798 - Agricultural contract work

Report the amount you paid for custom and contract work, other than custom feeding. For example, report amounts you paid if you had a contract with someone who:

- cleaned, sorted, graded, and sprayed the eggs your hens produced; or
- aged the cheese you produced; or
- did your harvesting, combining, crop dusting, or contract seed cleaning.

If you are a custom feedlot operator, see page 16 for information on reporting your custom feeding expenses.

For AgriStability, agricultural contract work is a non allowable expense. However, if the charges on your invoice are listed, report the amounts that are allowable expenses for AgriStability on their specific line code.

For example, your invoice lists the costs charged for chemical, fuel and salaries. Report these amounts on lines:

- 9663, Pesticides and chemical treatments;
- 9764, Machinery (gasoline, diesel fuel, oil); and
- 9815, Arm's length salaries.

Report the remaining non-allowable amounts on this line.

Line 9804 - Other insurance premiums

Report the amount of business related insurance premiums you paid to insure your farm buildings, farm equipment (excluding machinery and motor vehicles), and business interruption.

Report your premiums for hail insurance or livestock, on lines 9665, Insurance Premiums (crop or production) or line 9953, Private Insurance for Allowable Commodities.

Line 9805 - Interest (real estate, mortgage, other)

Report the amount of interest you paid on money you borrowed to earn farming income, such as interest on a loan you used to buy a baler.

Report interest on money you borrowed to buy a passenger vehicle used in your farming business on line 9829, Motor vehicle interest and leasing costs.

Line 9807 - Memberships/subscription fees

Report the amount of annual dues or fees you paid to keep your membership in a trade or commercial farming association.

Report the amounts you paid for your AgriStability Administrative Cost Share (ACS) and your program fee.

Line 9808 - Office expenses

Report the amount of office expenses, such as:

- stationery;
- invoices;
- receipt and accounting books; and
- any other office supplies.

Line 9809 - Legal and accounting fees

Report any legal fees you incurred for your farming business.

Report any accounting or bookkeeping fees you paid to have someone maintain your books and records, and to prepare your income tax return and GST/HST returns.

Line 9810 - Property taxes

Report the amount of land, municipal, and realty taxes you paid for property used in your farming business.

Line 9811 - Rent (land, buildings, pastures)

Report the amount of rent you paid for land, buildings, and pastures you used for your farming business.

If you farmed in a crop share and paid your landlord a share of the crop, only include your share of the crop in your income and expenses.

Line 9816 - Non-arm's length salaries

Report the amount of gross wages you paid to related persons. For a definition of related persons, see line 9815, Arm's length salaries.

Line 9819 - Motor vehicle expenses

Report the amount of motor vehicle expenses you incurred for farming business use.

Line 9820 - Small Tools

Report the amount of expenses you incurred for small tools.

Line 9821 - Soil testing

Report the amount of expenses you incurred for testing soil samples.

Line 9823 - Licences/permits

Report the amount of annual licence and permit fees that you incurred to run your business.

Line 9824 - Telephone

Report your telephone expenses related to your farming-business.

Line 9825 - Quota rental

Report your expenses for quota rentals in the fiscal year.

Line 9826 - Gravel

Report the expenses you incurred for gravel used to earn farming income in the fiscal year.

Line 9827 - Purchases of commodities resold

Report purchases of commodities that you bought for resale.

Line 9829 – Motor vehicle interest and leasing costs

Report the leasing costs for your motor vehicle or the interest on the money you borrowed for a motor vehicle.

Line 9935 - Allowance on eligible capital property

Report the annual allowance calculated for capital property from your farming operation's Statement of Farming Activities.

Line 9936 - Capital Cost Allowance

Report the amount of capital cost allowance (CCA) you calculate on all the eligible assets used in your farming operation.

Line 9937 - Mandatory inventory adjustment – prior year

Report any mandatory inventory adjustments (prior year) from your farming operation's Statement of Farming Activities.

Do not include the accrual inventories from your financial statements on this line.

Line 9938 - Optional inventory adjustment - prior year

Report any optional inventory adjustments (prior year) from the operation's Statement of Farming Activities.

Do not include the accrual inventories from your financial statements on this line.

Line 9896 - Other (specify)

The expenses listed on the form are only the most common ones. If you have other farming expenses that are not listed on the form and are non-allowable for AgriStability, report the total amount on this line. Then list the items on the blank lines provided under this line.

You may have received an overpayment from one of the programs identified on lines 9540 and 9544. Report any overpayments which you have repaid on this line.

Report losses from futures transactions involving commodities which you did not produce or were not considered a hedging strategy on this line.

Section 6: Statement of Farming Activities

The information on this section of the form may be used to verify that the information reported on your AgriStability and AgriInvest form is the same as what you reported to the Canada Revenue Agency.

If you farm on a reserve and are not required to file an income tax return, you only need to fill out the Shareholder/Member and/or Partnership Information section(s) if they apply to you.

Line 9959 - Gross farming income

Report the gross farming income.

Line 9968 - Total farming expenses

Report the total farming expenses.

Line 9969 - Net farming income (loss) before adjustments

Report the net farming income (loss) before adjustments.

Line 9941 - Optional inventory adjustments/current year

Report the total amount of current year optional inventory adjustments.

The optional inventory adjustment applies to you only if you use the cash method of accounting for income tax.

Do not include accrual inventories from your financial statements here. See "Method of Accounting" on page 9.

Line 9942 - Mandatory inventory adjustments/current year

Report the total amount of current year mandatory inventory adjustments.

The mandatory inventory adjustment applies to you only if you use the cash method of accounting for income tax.

Do not include accrual inventories from your financial statements here. See "Method of Accounting" on page 9.

Line 9944 - Net farming income (loss) after adjustments

Report the net farming income (loss) after adjustments.

Line 9946 - Net farming income (loss)

Report the net farming income (loss).

Shareholder/Member Information

Corporations, use your Statement of Share Capital to complete the following.

Name of Shareholder/Member

Report the name and Participant Identification Number (PIN) of the shareholder/member or group of related shareholders/members who have controlling interest in the corporation.

When a corporation is a shareholder, report the names and PINs of the participating shareholder or group of related shareholders that has controlling interest in that corporation. Attach a separate sheet if necessary.

Partnership Information

Complete this section only if the operation is a partnership. Enter your percentage share of the partnership on the first line and then enter the information for all other partners on the lines below.

Partnership Name

Report the partnership's name.

AgriStability and AgriInvest Participant Identification Number (PIN)

Report the PIN, if available, for each partner.

Partners' Names

Report the first and last name of each individual partner. If a corporation or co-operative is a partner, report the name of the corporation or co-operative.

If another partnership is a partner, report the names of the partners in that partnership.

Percentage (%) Share

Report each partner's percentage share based on the allocation of partnership net income/loss reported with the Canada Revenue Agency (excluding Status Indians) unless:

- interest has been paid on partner's capital; or
- salaries have been paid to partners.

In these cases, exclude these amounts in determining the partner's percentage share.

If another partnership is a partner, determine the beneficial ownership of each individual member.

Example:

The Smith & Smith Partnership owns 60% of the Sunny Skies Partnership. Since Fred Smith Ltd. and Mary Smith Ltd. each own 50% of the Smith & Smith Partnership, each corporation has a 30% beneficial ownership in the Sunny Skies Partnership.

| | |
|--|------|
| Individual corporate ownership of Smith & Smith Partnership..... | 50% |
| Smith & Smith ownership of Sunny Skies..... | x60% |
| Individual corporate beneficial ownership in Sunny Skies..... | =30% |

Chapter 5: Inventories, Purchased Inputs, Deferrals, Receivables, and Payables

Complete these sections if you want to participate in AgriStability.

For AgriStability Participants

In addition to completing sections 1-6, you must complete sections 7-12 of the Statement A to participate in AgriStability.

Complete only the areas that apply to your farming operation. If you have additional farming operations, also complete a Statement B.

If you file your income tax on the accrual basis, you only need to complete the parts of sections 7-9 that apply to you. Read the instructions in each section for further details.

If there are not enough lines on the form to provide all of your information, attach a second copy of the page with the rest of the information on it.

AgriStability Program Codes

Carefully read the instructions for each section and use the code lists listed below. Codes listed in the code lists can change from year to year. It is important to check the lists each year to ensure you use the right code.

- **Inventory Code List:** Includes the codes and descriptions for commodities to complete sections 7 and 8 of the form. This code list starts on page 39 of this guide.
- **Units of Measurement Code List:** Includes the units for the “Units” column in Section 8 - Crop Inventory Valuation and Productive Capacity. This code list is found on page 66 of this guide.
- **Expense Code List:** Includes the codes and descriptions of the allowable expenses to complete Section 10 - Purchased Inputs and Section 12 - Accounts Payable of the form. This code list is found on page 66 of this guide.
- **Commodity List:** Includes codes and descriptions of commodities to complete sections 10, 11, and 12. This code list starts on page 33 of this guide.
- **Program Payment Lists:** Includes codes and descriptions of program payments to complete Section 11 - Deferred Income and Receivables. This code list starts on page 36 of this guide.
- **Productive Capacity List:** Includes codes and units used to report “other” commodities that are not listed in Section 9 - Productive Capacity. This code list starts on page 67 of this guide.

Commodities with Published Prices

You are not required to provide End of Year Prices (EYPs) in sections 7 and 8 if the commodities you report are marked with an “X” on the Inventory Code List for your province or territory.

Prices for commodities marked with an “X” on the inventory code list are developed using information from:

- Statistics Canada;
- Agriculture and Agri-Food Canada (AAFC);
- provincial agriculture departments; and
- commodity organizations.

The prices are published in the AgriStability Price List. We use these prices to value your inventory. You can request a copy of this list from us or download it from the AgriStability website.

If you do not feel these End of Year Prices (EYPs) are appropriate for your farm, you may use your own EYPs if you can show 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 from the general marketing practice reflected in the published price list.

In either of these cases, you may use End of Year Prices (EYPs) 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.

To use your own End of Year Prices (EYPs), you must send copies of receipts or documents that support these EYPs to your administration. Send this information to your administration at the same time you send your form, or within your adjustment time frame. See “Adjustments” on page 7 for further information.

See the program handbook or visit the program website for information on adjustments rules.

We will assess if the prices you send in are reasonable for your inventory.

Commodities with Unpublished Prices

You must provide End of Year Prices (EYPs) for the Crop and Livestock Inventories that are shaded on the Inventory Code List (for your province or territory). Base the EYP you provide for your commodity on:

- the estimated market prices at year end; or
- sales or purchases within 12 months before or after your fiscal year-end.

You are not required to provide documentation to support your prices for unpublished commodities. However, if you do, it will increase the chances of your price being accepted.

Supporting documentation includes:

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

Send your supporting documentation to your administration at the same time you send your form or within your adjustment time frame. See “Adjustments” on page 7 for further information.

We will assess if the prices you send in are reasonable for your inventory

Has the productive capacity of this operation decreased during the program year due to disaster circumstances?

Check the “Yes” box if the productive capacity in your farming operation decreased due to disaster circumstances during the program year. A decrease in productive capacity means a decrease in the overall amount you produced.

For example, check “Yes” if CFIA ordered your livestock to be destroyed due to disease or if you were unable to seed or harvest some or all of their your land because of extreme wet or dry conditions

Section 7: Livestock Inventory Valuation

Complete this section if you had livestock in your inventory during the program year (including livestock carried over from a previous fiscal year and/or carried into the following fiscal year).

If you filed your income tax on the accrual basis, you do not have to complete column “d”.

This part of the form is used to:

- measure your livestock inventory change from the ending amount you reported in 2015 to the ending amount in the 2016 program year; and
- show that your farm has completed a production cycle.

Livestock Lease Agreements

If you are involved in a lease agreement, or if you own a portion of an animal, report only your share of the lease agreement. For example, if you co-own a bull with another producer, report ½ a bull in your inventory.

Lessee: If you lease a breeding herd but take only a percentage of the calf crop, report:

- your share of the herd based on your share of the calf crop. Use code 8134, Breeding Females, Leased (not owned) to report the leased cows; and
- your share of the calves, using the code for their weight class.

For example, if you lease 100 cows but take only 60% of the calf crop, report only 60 cows (60% of 100) using code 8134, and report 60 calves using the codes based on their weights.

Lessor: If you own cows but lease them out and take a percentage of the calf crop, report:

- 100% of your cows using the applicable codes found in the Inventory Code Lists; and
- your share of the calf crop using the code for their weight class.

How to Complete the Columns

Columns a and b: Report all livestock that you had on hand at the end of your 2016 fiscal period. Report each class of livestock separately. Use the Inventory Code List to find the code and description for each livestock class.

Column c: Report the number of head, not the dollar value of each livestock class that you had on hand at the end of your fiscal period. Use actual (not rounded) numbers.

Column d: Include an End of Year Price (EYP) to value your livestock if they are shaded on the Inventory Code List. If you are reporting a livestock category that is marked with an “X” on the Inventory Code List, leave the EYP column blank.

Section 8: Crop Inventory Valuation and Productive Capacity

Complete this section if you:

- produced or seeded crops or forage with the expectation of harvest during the program year;
- had unseedable acres in the program year (see unseedable acres on page 25); or
- carried over crops or forage in your inventories from your previous fiscal year.

If you filed your income tax on the accrual basis, you do not have to complete column “h”.

This part of the form is used to:

- measure your crop and forage inventory change from the ending amount you reported for 2015 program year to the ending amount in the 2016 program year;
- show that you have completed a production cycle; and
- adjust your reference margins, where necessary, if you had a structural change.

To help you complete this section, refer to your:

- crop production records;
- sales and feeding records;
- crop insurance measurements; and
- inventory records.

Provide your AgrilInsurance (production/crop insurance) contract or identification numbers that relate to the crops listed in this section.

Crops or Forage Carried Over From 2015 But No Longer Seeded/Produced in 2016

If you had inventory at the end of your 2015 fiscal period for a commodity you did not produce in 2016, complete columns “a” to “c” of Section 8. Enter:

- zero in the “Acres” and “Quantity Produced” columns;
- report ending inventory in column “g” if you are carrying the inventory to your 2017 fiscal period.

Landlords/Tenants

If you are a tenant in a crop share, or a landlord in a joint venture crop share, report your share of the acres and quantities.

Example:

You rent 300 acres in a crop share agreement. You receive 2/3 of the crop and pay 2/3 of the allowable expenses. Your landlord receives the remaining 1/3 of the crop and pays 1/3 of the allowable expenses. In 2016, the rented land produces 300 tonnes of wheat.

You report your 2/3 share of both the acreage and the production:

- 200 acres; and
- 200 tonnes of wheat.

Your landlord reports his 1/3 share of both the acreage and the production:

- 100 acres; and
- 100 tonnes of wheat.

Commodity Pools

If you sold commodities into a pool, you have to account for the full value of your commodity even if you only received a portion of the payment in your 2016 fiscal year.

Report any adjustment or final payments you received or expect to receive for your commodity after your 2016 fiscal year end as a receivable in section 11, using code 4020, Expected Grains and Oilseeds Pool Payments.

Example:

In 2016 you sold 10 tonnes of wheat through the Canadian Wheat Board (G3 Canada Limited). You received initial and adjusted pool payments of \$2554.50 in 2016, and have estimated your projected final payment (which will be paid to you in 2017) to be \$645.50.

Report:

- \$2554.50 as a wheat sale using the code 056; and
- \$645.50 in section 11, using code, 4020, Expected Grains and Oilseeds Pool Payments.

Perishable Horticulture Crops

A perishable horticulture or floriculture crop is a crop that:

- spoils or decays easily; and
- cannot be stored for periods longer than 10 months, such as like potatoes, apples or carrots.

Report adjustments for perishable horticulture crops on an accounts receivable basis, not on an inventory valuation basis. Therefore, in this section, report only the “Quantity Produced” from your 2016 fiscal period production in the Crops Inventory Valuation and Productive Capacity section. Ending inventories or production from a previous fiscal year are not reported in this section of the form.

See Section 11, Deferred Income and Receivables to report income from sales of 2016 crops that are received in 2017.

Unseedable Acres

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. Report your unseedable acres based on what you planned to grow on those acres.

Report all summerfallow, pasture and wasteland acres on lines 17, 18 and 19 on the form.

Example:

At the beginning of the year you planned to grow canola on 300 of your acres. However, you only seeded 200 of those acres because the other 100 acres were too wet to seed. Report 200 “acres” of canola and 100 “unseedable acres” as canola.

Unharvestable Acres

If you grew a commodity that you expected to harvest in the program year but could not for reasons beyond your control, report the commodity and acres, and enter your production as zero.

Snowed-Under Crops

If you could not harvest some or all of your 2016 crop at the end of your fiscal year because it was snowed under, report:

- the total acres for the crop using the inventory code for the crop;
- the estimated production that you may be able to harvest in the next year. If the crop was not salvageable, report “zero”; and
- the total acreage (regardless of the commodity) that was snowed under using code 6826, Harvest Discount Allowance

Example:

You seeded 350 acres; 100 acres of canola and 250 acres of barley. You harvested 80 of your canola acres and 200 of your barley acres before the remainder of your crops were snowed under. Report the following in your crops inventory:

- 100 acres for canola;
- 250 acres for barley; and
- the amount you harvested from those acres.

Report the 70 acres you were not able to harvest as snowed under using code 6826, Harvest Discount Allowance.

| | |
|-------|---------------------------|
| 350 | seeded acres |
| - 80 | acres of harvested canola |
| - 200 | acres of harvested barley |
| = 70 | acres snowed under |

Standing/Unharvested Crops

If your farm always has a standing crop at the end of your fiscal year (for example, July 31), do not include the standing crop in inventory.

If your farm has an unexpected standing crop at the end of your fiscal year because you could not harvest it by your fiscal year end (for example, September 30), include the standing crop in inventory.

Report the total acres for each crop you grew using the inventory codes for the commodities. Then use code 6826, Harvest Discount Allowance, to report the total acreage of all commodities that had standing crop at your fiscal year-end.

Example:

You had 400 acres seeded to flax. You were only able to harvest 250 of these acres before your fiscal year end, leaving you with 150 acres still standing.

| | |
|-------|--------------------------|
| 400 | acres of flax |
| -250 | acres harvested |
| = 150 | acres with standing crop |

Report 400 acres of flax, and the actual harvest amount you harvested from those acres. Then report 150 acres as standing using code 6826, Harvest Discount Allowance.

Swath Grazing

If you use swath grazing as a management practice, report the number of acres you used for swath grazing using code 5588. Provide (in tonnes) your estimated production and any swath remaining at your fiscal year end as ending inventory.

Organic production

Identify your crop as “organic” only if it has been Certified Organic. We may ask for proof of your organic certification.

Multi-Stage Crops

If you produce multi-stage crops, report the acres of all your crops even if you did not expect production from these acres in the program year. Use the codes from the Inventory Code List to reflect the stage of production for the program year.

In British Columbia, multi stage crops are:

- apples;
- blueberries (high bush);
- cranberries;
- grapes;
- sweet cherries;
- Christmas trees;
- sod;
- echinacea,
- ginseng; and
- hops.

Note

If you report apples or sweet cherries in Section 8 – Crop inventory valuation and productive capacity, report the total acres planted for each commodity. Your administration will collect details on the variety, age, and density of apples and sweet cherries.

In New Brunswick and Nova Scotia, multi stage crops are:

- blueberries (low and high bush);
- cranberries;
- grapes;
- Christmas trees;
- sod;
- echinacea; and
- ginseng.

In all other provinces, the multi stage crops are:

- high bush blueberries;
- grapes;
- Christmas trees;
- sod;
- echinacea; and
- ginseng.

Berry Producers

In some years, you could harvest your berries early enough to plant another commodity on those acres. If you expect to harvest both commodities in the same fiscal year, report the acreage and production in your crop inventory for each commodity.

Sod Producers

Report your total sod acres (not just acres harvested) based on their stage of growth at the end of your fiscal year.

Example 1:

You seeded 150 acres at the end of 2016 and harvested them in 2017. Report 150 acres using code 6941, Sod, acres seeded.

Example 2:

You seeded 150 acres in 2015 but did not harvest those acres until 2017. Report 150 acres using code 6943, Sod, acres growing.

Sod acres may only be counted more than once in a fiscal year if you harvested your acres early in your fiscal year and then reseeded before your fiscal year end.

Example:

If you harvested and then reseeded 150 acres in 2016, report 150 acres using code 6945, “Sod, acres harvested” and 150 acres using code 6941, “Sod, acres seeded”.

If you produce sod in the following regions of British Columbia, use code 6937, Sod, acres harvested (BC Coastal Regions) to report your sod acres:

- Capital (17)
- Cowichan Valley (19)
- Nanaimo (21)
- Alberni-Clayoquot (23)
- Comox-Strathcona (25)
- Powell River (27)
- Fraser Valley (9)
- Greater Vancouver (15)
- Sunshine Coast (29)
- Squamish-Lillooet (31)

In these regions, only report your acres once, even if you had more than one harvest within your fiscal year.

Christmas Trees

There are two types of Christmas tree operations:

- tree farms; and
- managed natural stands.

Tree farms plant their seedlings in a greenhouse, garden or tree farm and maintain them until harvested.

If you operate a tree farm, report your total acres of trees based on their stage of growth at the end of your fiscal period. Report your production and ending inventories based on the number of trees you had in each of the stages of growth.

Note

The “Establishment” stage for Christmas trees (code 6960) means the first year you planted the seedling or tree in your tree farm. Prior to the “Establishment” stage, report seedlings grown in a greenhouse or garden using nursery codes (eg. code 7116, Trees and Shrubs, 4 inch). Codes 6961, 6962, 6963 and 6964 are the years after the “Establishment” stage.

Managed natural stands select their trees from existing forest and actively maintain them until harvested.

If you operate a managed natural stand, report the acres of trees that you actively maintained as either pre-harvested or harvested. Base the number of acres you report on 1000 trees per acre.

Example:

If you had 9500 pre-harvested trees at the end of your fiscal year, you report 9.5 acres.

Report quantity produced based on the number of trees. Report ending inventories and an end of year price for your pre-harvested trees only, not for your harvested trees.

Harvested trees are perishable commodities and adjustments are reported as an accounts receivable. See “Section 11 - Deferred Income and Receivables” on page 31 for more information.

How to Complete the Columns

Column a and b: Use the Inventory Code list to report all commodities by code and description that you:

- produced;
- had on hand at the end of your fiscal period; or
- planned to produce but could not because your land was too wet or too dry.

Report each grade or variety of crop separately. For example, report #1 CWRs wheat separately from #2 CWRs wheat. Leave the code blank if the commodity is not listed in the Inventory Code List.

Column c: Use the Units of Measurement Code List to report the code for the unit of measurement used for each commodity you report, not the dollar value. Use the same unit of measurement for all entries in a single row.

Column d: Report the number of acres used to produce each crop. Report only those acres that produced, or should have produced a crop during your 2016 fiscal period.

If you produce multi-stage crops, report all of your acres (even if you did not expect production on them) based on their stage of growth at the end of your fiscal year. See page 26 for information on multi-stage crops.

If you had unseedable acres (too wet or too dry), report them in column “e”.

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

- greenhouse and nursery operations (including floriculture) report in square metres, based on the productive area.
- maple syrup operations report in hundreds of taps producing. For example, if you have 350 taps producing, report 3.5 ($350/100=3.5$).

Column e: Report the acres you planned to seed for each commodity but could not because the land was too wet or too dry. Report acres that should have produced a crop during the program year.

If you planned to produce multi-stage crops, report the unseedable acres for each multi-stage commodity you planned to seed in the program year.

Column f: Report the quantity of the crop you produced in the program year.

Column g: Report the quantity of crop you had at the end of your fiscal period.

Column h: Provide an end of year price (EYP) to value crops that are shaded on the Inventory Code List for your province or territory.

Leave the EYP blank if your commodity is marked with an "X" on the Inventory Code List, unless you meet the conditions for using your own price. See "Commodities with Published Prices" on page 23 for more information.

Section 9: Livestock Productive Capacity

The information on this part of the form is used to adjust your reference margins if your operation experienced a change in structure.

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.

$$\begin{array}{r} 100 \\ \times 60\% \\ \hline = 60 \end{array}$$

Productive Animals

Code 104 - Cattle

Report the number of cows that calved in your 2016 fiscal year.

Do not report calves born in your 2016 fiscal year as productive capacity even if they were:

- weaned;
- sold; or
- held over to sell in a different fiscal period.

If you held your calves over to your next fiscal year, report them as feeder cattle next year if they have an appreciable gain in that fiscal period.

Note

Report all calves, even if they are held over to the next fiscal period, as inventory in section 7, Livestock Inventory Valuation this year.

Codes 123 and 145 – Hogs

Report the number of sows in the breeding herd within the 2016 fiscal year. Report the sows based on the type of operation (farrowing or farrow to finish).

Calculate the average number of breeding sows by dividing the births in your fiscal year by your average birth rate per sow.

For example:

$$\begin{array}{r} 10,000 \text{ births} \\ \div 23 \text{ average birth rate per sow} \\ \hline = 435 \text{ average number of breeding sows.} \end{array}$$

If your hog operation produced for only part of the year, make sure your average number of breeding sows is lower to reflect your reduced production.

Check "Yes" if the number of breeding sows was affected by disaster circumstances.

Codes 105 and 106 - Number of Feeder Livestock - Cattle

Report the number of animals you fed to an appreciable gain in 2016 (a 90 kg (200 lb) weight gain or a minimum of 60 days on feed). Group 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.

Do not include the following animals in this section:

- breeding animals;
- culls;
- animals that have not been weaned; and
- animals born within the operation in the program year.

Codes 124 and 125 - Number of Feeder Livestock – Hogs

Report the number of animals fed. Group 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.

Do not include the following animals in this section:

- breeding animals;
- culls;

- animals that have not been weaned;
- animals born within your operation in the program year; or
- animals previously reported in a farrow to finish operation.

Example:

You purchased, fed, and sold 100 Isoweans to weanling weight (8 to 50 pounds) and fed another 100 feeder hogs (50 pounds to slaughter). Report 100 Hogs, Nursery (fed to 50 pounds), and 100 Hogs, Feeders (fed over 50 pounds).

Custom Fed Livestock (not owned)

Report the number of Animal Feed Days. Animal Feed Days are the number of animals x number of days each animal was fed.

For example:

100 animals fed
X 90 days
= 9,000 animals feed days

Supply Managed Commodities

Report the amount of quota/contract you held.

Ranch Fur Operators

Report the number of females that birthed.

Other (specify below)

If you have commodities not listed in the categories above, use the Productive Capacity List on page 67 of this guide to find the code and the units to report them.

Section 10: Purchased Inputs

Complete this section of the form if it is relevant to your farming operation.

Do not complete this section of the form if you filed your income tax on the accrual basis.

Report inputs you purchased to produce your agricultural commodities if they were not used by the end of your fiscal year, such as:

- fuel;
- chemicals;

- purchased seed;
- feed;
- embryos;
- semen;
- fall application of fertilizers and chemicals.

If you report your inputs here, you should not report them under crops or livestock.

How to Complete the Columns

Code and Description

Report all inputs you had on hand at the end of your fiscal year. This includes fall application of fertilizer and chemicals and prepaid purchases.

Use the Expense Code List or the Commodity Code List at the back of this guide to identify the code and description for each item you report. If your item is not listed, leave the code blank.

Livestock Owners and Custom Feedlot Operators With Prepared Feed Purchases

Report the value of prepared feed and protein supplements you had on hand at the end of your fiscal year using code 571.

Ranch Fur Operators With Prepared Feed Purchases

Report the value of prepared feed and protein supplements you had on hand at the end of your fiscal year using code 574.

End of Year Amount

Report the dollar amount that you had on hand at the end of your fiscal year. Include any applicable 2016 fall applications and any prepaid purchases in 2016 that are designated for the 2017 fiscal year.

Example:

Based on a December 31 fiscal year-end:

In October 2016, you purchased \$45,000 worth of fertilizer. You applied half of this amount in the fall and carried the other half in inventory into the 2017 fiscal year. Report a total of \$45,000 in the "End of Year Amount" column.

Section 11: Deferred Income and Receivables

Complete this section of the form if it is relevant to your farming operation.

Do not complete this section of the form if you filed your income tax on the accrual basis.

Deferred income is income you have chosen to postpone receipt of to the following tax year. A receivable is income that is owed to you for goods delivered or services provided in one fiscal year, but are not paid to you until the following tax year.

Deferred income or receivables must be for income that is allowable for AgriStability. For example, a receivable for a commodity sale is allowable; a receivable for machinery rental is non-allowable. See the program handbook or visit the program website for more information on allowable and non-allowable items.

Report your AgriInsurance (production/crop insurance) indemnity as a receivable even if you did not receive your full indemnity before your 2016 fiscal year end.

Commodity Pools

If you sold commodities into a pool, use code 4020 to report any adjustments or final payments you received (or expect to receive) after your 2016 fiscal year end. If you do not know the amount of the adjustment or final payment at the time you complete your form, provide an estimate.

If you requested your pool payments (adjustments, interim, or final) to be deferred to your next fiscal year, report these deferrals using the commodity code specific to that commodity (eg: wheat).

Custom Feedlot Operators

If you are a custom feedlot operator, report any amounts owed to you for custom feeding livestock using code 246.

Prescribed Drought Region (PDR), Prescribed Flood region (PFR) and Canadian Food Inspection Agency (CFIA) Deferrals

If you deferred a PDR/PFR or CFIA payment out of your 2016 fiscal year, report the amount you deferred using codes from the "PDR/PFR/CFIA Deferred Livestock Codes" chart on page 13.

Perishable Horticulture Crops

A perishable horticulture or floriculture crop is a crop that:

- spoils or decays easily; and
- cannot be stored for periods longer than 10 months, like potatoes, apples or carrots.

Perishable horticulture crops are adjusted on an accounts receivable basis, not on an inventory valuation basis. Report the sales of the 2016 crop that occurred in the 2017 program year as an ending receivable, once your entire 2016 crop has been marketed and sold.

Use code 4999, Perishables-Unreported Deferral to report your sales and leave the ending receivable blank, if, when you complete the form, you:

- have not marketed your entire crop 2016 crop; or
- have not received all of your income from your 2016 fiscal year.

When you know the ending receivable value, send the information to your administration. We cannot process your form until you provide this amount.

How to Complete the Columns

Code and Description

Report all deferred income and receivables you had at the end of your fiscal year. Use the Commodity Code List and the Program Payments Lists at the back of this guide to find the code for each item you report. If your item is not listed, leave the code blank.

Use code 9574 to report any deferred income, or receivables for resales, rebates or GST/HST related to your allowable expenses.

Ending Receivables and Income Deferred to 2017

Report the dollar value of the account receivable or deferred income item that is owed to you at the end of your fiscal year.

Section 12: Accounts Payable

Complete this section of the form if it is relevant to your farming operation.

Do not complete this section of the form if you filed your income tax on the accrual basis.

An accounts payable is an expense that you owe for goods and services that you have received but have not paid for by the end of your fiscal year.

An account payable must be related to an expense that is allowable for AgriStability. For example, a payable for a livestock purchase is allowable; a payable for building a barn is non-allowable.

Include in your payables:

- any inputs that you did not pay for yet but were in your inventory at the end of your fiscal year (you must also report them in Purchased Inputs); and
- any feed or livestock that you did not pay for yet but were in your inventory at the end of your fiscal year (you must also report them on your Crop and/or Livestock Inventory).

Do not include:

- the interest portion of an accounts payable; or
- amounts owed for items purchased through loans, lines of credit, or credit cards that have already been reported as an expense on your income tax.

Livestock Owners and Custom Feedlot Operators with Prepared Feed Purchases

Report purchases of prepared feed and protein supplements that were not paid for by the end of your fiscal year using code 571.

Livestock Owners with Custom Feeding Expenses

Report custom feeding expenses that were not paid for by the end of your fiscal year using code 573.

Ranch Fur Operators with Prepared Feed Purchases

Report purchases of prepared feed and protein supplements that were not paid for at the end of your fiscal year using code 574.

How to Complete the Columns

Code and Description

Report the accounts payable you had at the end of your fiscal year. Use the Expense Code List or Commodity Code List at the back of this guide to find the code for each item you report. If your item is not listed, leave the code blank.

End of Year Amount

Report the dollar amount that you owed for the payable item at the end of your fiscal period.

Grains, Oilseeds and Special Crops

| Commodity | Code |
|---|------|
| Barley | 003 |
| Beans (Dry Edible) | 004 |
| Borage | 006 |
| Buckwheat | 007 |
| Camelina | 282 |
| Canadian Wheat Board Payments | 002 |
| Canary Seed | 008 |
| Canola | 010 |
| Chick Peas / Garbanzo Beans | 023 |
| Corn | 011 |
| Faba Beans | 012 |
| Field Peas | 013 |
| Flaxseed | 014 |
| Forage (Including Pellets, Silage) | 264 |
| Forage Seed | 015 |
| Grain (Pellets, Screenings, Silage) | 039 |
| Hemp | 030 |
| Kenaf | 317 |
| Khorasan Wheat / Kamut | 036 |
| Lathyrus | 040 |
| Lentils | 041 |
| Lupins | 042 |
| Millet | 043 |
| Mixed Grain | 024 |
| Mustard Seed | 044 |
| Niger Seed / Niger Thistle | 283 |
| Oats | 045 |
| Oilseed Radish | 038 |
| Prepared Feed and Protein | |
| Supplements (Itemized) | 046 |
| Quinoa | 047 |
| Rice | 048 |
| Rye | 049 |
| Safflower | 050 |
| Soybeans | 053 |
| Spelt | 037 |
| Straw | 267 |
| Sugar Beets (Including Molasses) | 268 |
| Sunflowers | 054 |
| Tobacco | 269 |
| Triticale | 055 |
| Vegetable Seed (Seed Production Only) | 051 |
| Wheat | 056 |

Edible Horticulture

| Commodity | Code |
|-----------------------------------|------|
| Flowers (Edible) | 180 |
| Mushrooms (Including Spawn) | 131 |
| Nuts (All) | 140 |
| Weeds (Edible) | 211 |
| Berries | |
| Blackberries | 066 |
| Blueberries | 067 |
| Cranberries | 068 |
| Currants (Black, Red) | 065 |
| Elderberries | 074 |
| Gooseberries | 069 |
| Haskap | 075 |
| Loganberries | 070 |
| Raspberries | 071 |
| Saskatoon Berries | 072 |
| Seabuckthorn | 076 |
| Strawberries | 073 |
| Fruit | |
| Apples | 060 |
| Apricots | 091 |
| Cantaloupe | 168 |
| Cherries (Sweet, Sour) | 092 |
| Fruit Juice | 081 |
| Grapefruit | 082 |
| Grapes | 083 |
| Kiwi Fruit | 084 |
| Lemons | 085 |
| Melons | 185 |
| Nectarines | 093 |
| Oranges | 086 |
| Peaches | 094 |
| Pears | 095 |
| Plums | 096 |
| Prunes | 097 |
| Watermelon | 087 |
| Wine | 088 |
| Herbs And Spices | |
| Anise | 101 |
| Basil | 102 |
| Caraway Seed | 103 |
| Chives | 104 |
| Cilantro | 105 |
| Comfrey | 106 |
| Coriander | 107 |
| Dill | 108 |
| Fennel | 110 |
| Fenugreek | 111 |
| Garlic | 113 |
| Ginseng | 114 |
| Marjoram | 115 |
| Mint | 116 |
| Monarda | 117 |
| Oregano | 118 |
| Parsley | 119 |
| Pepper | 120 |
| Rosemary | 121 |
| Sage | 122 |
| Salsify | 123 |

Edible Horticulture

| Commodity | Code |
|-------------------------------|------|
| Summer Savory..... | 125 |
| Tarragon | 126 |
| Thyme | 127 |
| Watercress | 128 |
| Echinacea..... | 142 |
| Cumin | 144 |
| Chervil | 158 |
| Fireweed..... | 377 |
| Lemon Balm | 378 |
| Lavender..... | 379 |
| Ginkgo Biloba | 380 |
| St. Johns Wort..... | 381 |
| Vegetables | |
| Artichokes..... | 160 |
| Asparagus | 161 |
| Beans, Fresh | 025 |
| Beets | 162 |
| Bok Choi..... | 163 |
| Broccoflower..... | 164 |
| Broccoli..... | 165 |
| Brussels Sprouts | 166 |
| Cabbage | 167 |
| Carrots..... | 169 |
| Cauliflower..... | 170 |
| Celery | 171 |
| Chinese Vegetables..... | 173 |
| Collards | 174 |
| Cucumbers | 175 |
| Eggplant | 176 |
| Endive..... | 177 |
| Fiddleheads | 179 |
| Horseradish | 181 |
| Kohlrabi | 182 |
| Leeks | 183 |
| Lettuce..... | 184 |
| Mustard Leaves | 186 |
| Onions | 187 |
| Parsnip | 190 |
| Peppers | 191 |
| Potatoes And By-Products..... | 197 |
| Pumpkins..... | 192 |
| Radish | 193 |
| Rhubarb..... | 194 |
| Arugula / Rocket..... | 195 |
| Rutabagas | 197 |
| Shallots..... | 198 |
| Spinach..... | 201 |
| Squash | 202 |
| Sweet Corn..... | 203 |
| Sweet Peas | 204 |
| Sweet Potatoes / Yams | 205 |
| Swiss Chard | 206 |
| Tomatoes | 207 |
| Turnips..... | 208 |
| Vegetable Marrow..... | 209 |
| Witloof Chicory | 212 |
| Zucchini | 213 |
| Kale | 214 |

Edible Horticulture

| Commodity | Code |
|--------------------------------|------|
| Gherkins | 221 |
| Green Peas | 223 |
| Okra..... | 227 |
| Stevia..... | 230 |
| Vegetables – Greenhouse | |
| Cherry Tomatoes | 233 |
| Cucumbers | 234 |
| Lettuce..... | 235 |
| Peppers | 236 |
| Tomatoes | 237 |

Non-Edible Horticulture

| Commodity | Code |
|---|------|
| Bedding Plants | 132 |
| Flowers and Ornamental Foliage | 133 |
| Fruits and Vegetables (Non-Edible)..... | 134 |
| Seeds and Bulb | 135 |
| Shrubs | 136 |
| Sod | 137 |
| Trees (Cultivated Christmas)..... | 138 |
| Trees (Fruit and Ornamental) | 139 |

Income Feed Codes

| Commodity | Code |
|---|------|
| Custom Feedlot Operator Income | |
| Custom Feedlot Operator (Itemized Invoices) - Qualifying Feed and Protein Supplements..... | 243 |
| Custom Feedlot Operator Income (Non-Itemized Invoices) - Qualifying Prepared Feed..... | 246 |
| Other Custom Feeding Income (Itemized) | 576 |

Expense Feed Codes

| Commodity | Code |
|---|------|
| Livestock Owners and Custom Feedlot Operators With Prepared Feed Purchases | |
| Prepared Feed and Protein Supplements (Itemized)..... | 046 |
| Other Feed Charges (Itemized)..... | 570 |
| Prepared Feed and Purchases (Non-Itemized)..... | 571 |
| Livestock Owners and Custom Feeding Expenses | |
| Other Custom Feeding Expenses (Itemized)..... | 572 |
| Custom Feeding Expenses (Non-Itemized)..... | 573 |
| Livestock Owners Custom Feeding Expense (Itemized) Qualifying Feed and Protein Supplements | 577 |

Expense Feed Codes

| Commodity | Code |
|---|------|
| Ranch Fur Operators with Prepared Feed Purchases | |
| Prepared Feed and Protein | |
| Supplements (Itemized)..... | 046 |
| Ranch Fur Operators Other Feed Expenses (Itemized)..... | 310 |
| Ranch Fur Operators Feed Purchases (Non-Itemized)..... | 574 |

Poultry, Fowl, Ratites

| Commodity | Code |
|--|------|
| Partridge..... | 323 |
| Quail..... | 324 |
| Taiwanese Chickens..... | 325 |
| Silkies..... | 326 |
| Pigeons..... | 327 |
| Ducks..... | 332 |
| Geese..... | 333 |
| Turkeys..... | 334 |
| Pheasants..... | 338 |
| Turkey Eggs..... | 342 |
| Chickens, Eggs for Consumption..... | 343 |
| Chickens, Eggs for Hatching..... | 344 |
| Chickens..... | 366 |
| Ostriches..... | 371 |
| Rheas..... | 372 |
| Emus..... | 373 |
| Chickens, Eggs (Non-Supply Managed)..... | 589 |
| Chickens (Non-Supply Managed)..... | 590 |
| Turkeys (Non-Supply Managed)..... | 591 |

Prescribed Drought Region (PDR)/CFIA Livestock Codes

| Commodity | Code |
|--------------------------------------|------|
| Deferred Bovine Cattle..... | 150 |
| Deferred Bison..... | 151 |
| Deferred Goat..... | 152 |
| Deferred Sheep..... | 153 |
| Deferred Deer..... | 154 |
| Deferred Elk..... | 155 |
| Deferred Horse for PMU Sales..... | 156 |
| Deferred Other Breeding Animals..... | 157 |

Livestock

| Commodity | Code |
|---|------|
| Pot Bellied Pigs..... | 239 |
| Chinchilla..... | 240 |
| Fox..... | 241 |
| Mink..... | 242 |
| Reindeer..... | 244 |
| Wild Boar..... | 247 |
| Bees, Leaf Cutter..... | 312 |
| Dogs (Kennels and Pet Breeding Excluded)..... | 313 |
| Horses..... | 316 |
| Swine..... | 341 |
| Bison..... | 350 |
| Deer..... | 352 |
| Elk..... | 353 |
| Goats..... | 354 |
| Llamas..... | 355 |
| Rabbits..... | 356 |
| Donkeys / Mules..... | 367 |
| Groundhogs / Hedgehogs..... | 369 |
| Alpacas..... | 370 |
| Bees, Honey..... | 374 |
| Cattle, Cows and Bulls..... | 706 |
| Cattle, Calves..... | 719 |
| Cattle, Fat / Slaughter..... | 720 |
| Cattle, Feeder..... | 721 |
| Cattle, Purebred Breeding..... | 722 |
| Sheep, Lambs..... | 723 |
| Sheep, Ewes and Rams..... | 734 |

Other Products

| Commodity | Code |
|--|------|
| Honey..... | 129 |
| Maple Products..... | 130 |
| Wood..... | 259 |
| Fish Meal..... | 263 |
| Manure..... | 318 |
| Milk and Cream (Cattle)..... | 319 |
| Pregnant Mare Urine (PMU)..... | 322 |
| Wool..... | 328 |
| Bee By-Products..... | 375 |
| Pollination Services Fee..... | 376 |
| Milk and Cream (Non-Supply Managed)..... | 592 |
| Semen and Embryos..... | 712 |
| Elk Velvet..... | 764 |

Note: For information on any commodities not included in this listing, contact your Administration.

See the following lists to determine the correct code to report the program payment on Statement A or on Statement B.

For AgriStability, program payments received from programs on the following list are included when calculating your AgriStability program year production margin. For AgriInvest, only program payments on the following list that are received directly for the loss of an allowable commodity (e.g., AgriInsurance/production or crop insurance, hail insurance, private insurance for allowable commodities, or wildlife damage compensation) are included when calculating your Allowable Net Sales (ANS) for AgriInvest.

| PROGRAM PAYMENT | CODE |
|--|------|
| Bovine Spongiform Encephalopathy (BSE) Recovery Program | 468 |
| Canada – British Columbia Excess Moisture Initiative | 624 |
| Canada – British Columbia Feed Assistance and Pasture Restoration Initiative | 625 |
| Canada – Manitoba Avian Influenza Assistance Initiative | 621 |
| 2010 Canada – Manitoba Excess Moisture Assistance Program | 611 |
| 2011 Canada – Manitoba Forage Shortfall and Restoration Assistance Initiative | 660 |
| 2014 Canada – Manitoba Forage Shortfall and Transportation Assistance Initiative | 671 |
| Canada – Manitoba Feed and Transportation Assistance Initiative | 617 |
| Canada – New Brunswick Excess Moisture Initiative | 659 |
| Canada – New Brunswick Honey Bee Revitalization Initiative | 578 |
| 2013 Canada – Nova Scotia Strawberry Assistance Initiative | 668 |
| 2012 Canada – Ontario Forage and Livestock Transportation Assistance Initiative | 662 |
| Canada – Saskatchewan Excess Moisture Program | 612 |
| Canada – Saskatchewan Pasture Recovery Initiative (CSPRI) | 613 |
| Canadian Food Inspection Agency (CFIA) Payment for allowable commodities | 663 |
| Canadian Food Inspection Agency (CFIA) Payment for supply managed commodities | 664 |
| Canadian Food Inspection Agency (CFIA) Payment for other amounts | 665 |
| Circovirus Inoculation Program (CIP) (all provinces) | 579 |
| Cost of Production Payment | 426 |
| Crop Cover Protection Program | 473 |
| AgriInsurance (Production/Crop/Hail insurance) | |
| Grains, oilseeds, and special crops | 401 |
| Edible horticulture crops | 402 |
| Non-edible horticulture crops | 470 |
| Other commodities | 463 |
| Cull Breeding Swine Program (all provinces) | 582 |
| Farm Income Payment (FIP) Direct | 485 |
| Farm Income Payment (FIP) General | 484 |
| Fed Cattle Set-Aside Program (all provinces) | 483 |
| Feeder Calf Set-Aside Program (all provinces) | 482 |
| Grain and Oilseed Program Payment (GOPP) | 486 |
| Insurance proceeds for allowable expense items | 406 |
| Livestock Feed Insurance Program | 412 |
| 2011 Manitoba AgriRecovery Program (allowable income) | 626 |
| Manitoba Assiniboine Valley Producers Flood Assistance Program | 564 |
| Manitoba Cull Animal Program | 492 |
| Manitoba Drought Assistance Program | 489 |
| Manitoba Feeder Assistance Program | 480 |
| Manitoba Flood: Building and Action Recovery Program (allowable income) | 623 |
| Manitoba Forage Assistance Program (MFAP) | 597 |

| PROGRAM PAYMENT | CODE |
|--|------|
| Manitoba Forage Restoration Assistance Program | 595 |
| Manitoba Interlake Unseeded Land Restoration Program | 609 |
| Manitoba Livestock Feed Assistance Program | 594 |
| Manitoba Other Ruminant Industry Transitional Program | 488 |
| Manitoba Slaughter Deficiency Program | 481 |
| Manitoba Spring Blizzard Livestock Mortalities Assistance Program | 628 |
| New Brunswick Potato Storage Assistance Program | 615 |
| Nova Scotia Modified BSE Recovery Program | 491 |
| Nova Scotia Ruminant Industry Support Program | 487 |
| Ontario Juice Grape Transition Program | 551 |
| Ontario Special Beekeepers Fund | 552 |
| Ontario Tornado Assistance Initiative | 614 |
| Orchard and Vineyards Transition Program | 583 |
| Other AgriRecovery Program (allowable income)** | 627 |
| PEI Potato Assistance Program | 598 |
| Plum Pox Eradication | 600 |
| Private Insurance Proceeds for Allowable Commodities | 661 |
| Saskatchewan Cattle and Hog Support Program | 593 |
| Saskatchewan Cull Animal Program | 494 |
| Saskatchewan Feed and Forage Program | 616 |
| Saskatchewan Herd Retention Program | 493 |
| Shoal Lakes Agriculture Flooding Assistance Program (allowable income) | 622 |
| Transitional Industry Support Program (TISP) | 498 |
| Waterfowl/Wildlife Damage Compensation | |
| Grains, oilseeds, and special crops | 418 |
| Horticulture | 419 |
| Other commodities | 425 |
| Western Livestock Price Insurance Program | 667 |

**This code should only be used for AgriRecovery programs (allowable for AgriStability) that are not specifically listed above.

Program payments received from programs on the following list are not included in calculating your AgriStability program year production margin or your Allowable Net Sales (ANS) for AgriInvest.

| PROGRAM PAYMENT | CODE |
|--|------|
| Alberta Spring Price Endorsement | 495 |
| Alternate Land Use Services (ALUS) | 557 |
| Apple Industry Growth and Efficiency Program | 669 |
| BC Bovine Tuberculosis Assistance Program | 596 |
| 2014 Canada-British Columbia Avian Influenza Assistance Initiative | 670 |
| Canada – Manitoba Farm Stewardship Program | 563 |
| Canada – Ontario Grain and Oilseed Payment | 410 |
| Canada – Ontario Grain Stabilization Payment | 410 |
| Canadian Agricultural Skills Service (CASS) | 561 |
| Canadian Farm Business Advisory Service | 562 |
| Canadian Farm Families Options Program | 420 |
| Canadian Food Inspection Agency (CFIA) Payment for non-allowable commodities | 587 |
| CAIS Inventory Transition Initiative (CITI) | 421 |
| Dairy Subsidies | 435 |
| Green Plan, Farm Based Program | |
| Permanent cover practices | 466 |
| Hog Farm Transition Program | 607 |
| Industry Transition Production Assistance Program | 478 |
| Management Training Credit | 558 |
| 2011 Manitoba AgriRecovery Program (non-allowable income) | 630 |
| Manitoba Farmland School Tax Rebate Program | 556 |
| Manitoba Flood: Building and Action Recovery Program (non-allowable income) | 631 |
| Manitoba Ruminant Assistance Program | 584 |
| Market Revenue Insurance (MRI) | |
| Grains, oilseeds, and special crops | 410 |
| Edible horticulture crops | 411 |
| Non-edible horticulture crops | 474 |
| New Brunswick Honey Bee Revitalization Initiative (provincial payment) | 604 |
| Nova Scotia Hog Transition Program | 555 |
| Nova Scotia Margin Enhancement Program | 554 |
| Nova Scotia Transitional Assistance Program for Ruminant Livestock and Hogs | 585 |
| Ontario Cattle, Hog and Horticulture Payment | 581 |
| Ontario Cost Recognition Top-Up | 553 |
| Ontario Duponchelia Assistance | 602 |
| Ontario Edible Horticulture Crop Payment | 475 |
| Ontario Grain and Oilseed Program Payment | 471 |
| Ontario Inventory Transition Payment | 441 |
| Ontario Risk Management Program | 565 |
| Other AgriRecovery Program (non-allowable income)** | 632 |
| Production Insurance (PI) Premium Adjustment | 499 |
| Saskatchewan Crop Insurance Premium Adjustment (CIPA) | 619 |
| Shoal Lakes Agriculture Flooding Assistance Program (non-allowable income) | 629 |
| Saskatchewan Farm and Ranch Water Infrastructure Program (FRWIP) | 601 |
| Special Farm Assistance | 560 |
| Tobacco Transition Program | 606 |
| Transitional Financial Assistance Program (TFA) | 427 |
| Young Farmer Rebate | 559 |

To find the code for your commodity, locate the name of your commodity and look under the column for your province or territory.

- If the box is blank, the code cannot be used in your province or territory.
- If the box is marked with an X, use this code on your form. The administration will assign a price for the commodity. You can submit your own price for this commodity only if you meet the criteria outlined in the Guide.
- If the box is shaded, use this code on your form. You must provide your own price for this commodity. Refer to the guide for more information.

Edible Horticulture

| Code | Description | BC | MB | NL | NB | NS | YT |
|------|--------------------------------------|----|----|----|----|----|----|
| 4780 | Hops Establishment (planting year 1) | | | | | | |
| 4781 | Hops, year 2 | | | | | | |
| 4782 | Hops, year 3 | | | | | | |
| 4783 | Hops, year 4+ | | | | | | |
| 4990 | Cranberries (establishment stage) | | | | | | |
| 4991 | Cranberries (1st year of production) | | | | | | |
| 4992 | Cranberries (2nd year of production) | | | | | | |
| 4993 | Cranberries (3rd year of production) | | | | | | |
| 4994 | Cranberries (4+ years of production) | | | | | | |
| 4995 | Grapes (Planting Year) | | | | | | |
| 4996 | Grapes (Non-Bearing Year) | | | | | | |
| 4997 | Grapes (Year 1 of production) | | | | | | |
| 4998 | Grapes (Year 2+ of production) | | | | | | |
| 5000 | Blackberries | | | | | | |
| 5004 | Blueberries, Lowbush | | | | | | |
| 5006 | Cranberries | | | | | | |
| 5007 | Currants, Black | | | | | | |
| 5009 | Currants, Red | | | | | | |
| 5010 | Elderberries | | | | | | |
| 5012 | Gooseberries | | | | | | |
| 5016 | Loganberries | | | | | | |
| 5018 | Raspberries | | | | | | |
| 5020 | Saskatoon Berries | | | | | | |
| 5021 | Haskap | | | | | | |
| 5022 | Seabuckthorn, Berries | | | | | | |
| 5024 | Strawberries | | | | | | |
| 5030 | Apples | | | | | | |
| 5031 | Apples, Organic | | | | | | |
| 5032 | Apricots | | | | | | |
| 5034 | Artichokes | | | | | | |
| 5036 | Cantaloupes | | | | | | |
| 5038 | Cherries, Sour | | | | | | |
| 5040 | Cherries, Sweet | | | | | | |
| 5042 | Grapefruit | | | | | | |

Edible Horticulture

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|---|-----------|-----------|-----------|-----------|-----------|-----------|
| 5044 | Kiwi Fruit | | | | | | |
| 5046 | Lemons | | | | | | |
| 5048 | Nectarines | | | | | | |
| 5050 | Oranges | | | | | | |
| 5052 | Peaches | | | | | | |
| 5054 | Pears | | | | | | |
| 5056 | Plums | | | | | | |
| 5058 | Prunes | | | | | | |
| 5059 | Blueberries, High bush (Planting Year) | | | | | | |
| 5060 | Blueberries, High bush (Non-Bearing Year) | | | | | | |
| 5061 | Blueberries, High bush (Years 1 to 2 of Production) | | | | | | |
| 5062 | Blueberries, High bush (Years 3 to 6 of Production) | | | | | | |
| 5063 | Blueberries, High bush (Years 7 to 9 of Production) | | | | | | |
| 5064 | Blueberries, High bush (Years 10+ of Production) | | | | | | |
| 5066 | Wine (Bottled) | | | | | | |
| 5067 | Wine (Bulk/pre-bottled) | | | | | | |
| 5095 | Blueberries, Low bush (establishment stage) | | | | | | |
| 5096 | Blueberries, Low bush (primary production – 1st and 2nd harvest crop) | | | | | | |
| 5097 | Blueberries, Low bush (secondary production – 3rd and 4th harvest crop) | | | | | | |
| 5098 | Blueberries, Low bush (mature/full production) | | | | | | |
| 5099 | Blueberries, Low bush (burn/sprout/mow) | | | | | | |
| 6850 | Anise | | | | | | |
| 6851 | Arugula | | | | | | |
| 6852 | Basil | | | | | | |
| 6854 | Borage | | | | | | |
| 6855 | Chervil | | | | | | |
| 6856 | Chives | | | | | | |
| 6858 | Cilantro | | | | | | |
| 6860 | Comfrey | | | | | | |
| 6862 | Coriander | | | | | | |
| 6864 | Cumin | | | | | | |
| 6866 | Dill | | | | | | |
| 6867 | Echinacea, Root Harvested | | | | | | |
| 6869 | Echinacea, Establishment | | | | | | |
| 6870 | Evening Primrose | | | | | | |
| 6872 | Fennel | | | | | | |
| 6874 | Fenugreek | | | | | | |
| 6876 | Fireweed | | | | | | |
| 6877 | Ginseng, Root Harvested | | | | | | |
| 6879 | Ginseng, Establishment Stage | | | | | | |

Edible Horticulture

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|-----------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 6880 | Marjoram | | | | | | |
| 6881 | Lemon Balm | | | | | | |
| 6882 | Mint | | | | | | |
| 6883 | Lavender | | | | | | |
| 6884 | Monarada | | | | | | |
| 6886 | Oregano | | | | | | |
| 6888 | Parsley | | | | | | |
| 6892 | Rosemary | | | | | | |
| 6893 | Gingko Biloba | | | | | | |
| 6894 | Sage | | | | | | |
| 6896 | St. Johns Wort | | | | | | |
| 6898 | Stevia | | | | | | |
| 6900 | Summer Savory | | | | | | |
| 6902 | Tarragon | | | | | | |
| 6903 | Thyme | | | | | | |
| 6904 | Water Cress | | | | | | |
| 6920 | Kenaf | | | | | | |
| 6922 | Okra | | | | | | |
| 6928 | Mushrooms, Brown | | | | | | |
| 6929 | Mushrooms, White | | | | | | |
| 6930 | Maple Syrup | | | | | | |
| 6931 | Maple Syrup, Vacuum | | | | | | |
| 6933 | Rice, Wild | | | | | | |
| 6934 | Mustard Leaves | | | | | | |
| 6936 | Oilseed, Radish | | | | | | |
| 6938 | Radish Seed, Fodder | | | | | | |
| 6940 | Radish Seed, Organic | | | | | | |
| 6946 | Sugar Beets | | | | | | |
| 6948 | Tobacco | | | | | | |
| 6970 | Beans, Adzuki | | | | | | |
| 6972 | Beans, Broad | | | | | | |
| 6974 | Beans, Green | | | | | | |
| 6975 | Beans, Green, Organic | | | | | | |
| 6976 | Beans, Jacob | | | | | | |
| 6978 | Bean, Lima | | | | | | |
| 6980 | Bean, Mung | | | | | | |
| 6982 | Beans, Snap | | | | | | |
| 6983 | Beans, Snap, Fresh | | | | | | |
| 6984 | Beans, Soldier | | | | | | |
| 6986 | Beans, Wax | | | | | | |
| 6988 | Seabuckthorn, Leaves | | | | | | |
| 6990 | Potatoes, Processing | | | | | | |

Edible Horticulture

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 6991 | Potatoes, Organic | | | | | | |
| 6992 | Potatoes, Seed | | | | | | |
| 6994 | Potatoes, Sweet | | | | | | |
| 6996 | Potatoes, Table | | | | | | |
| 7200 | Potatoes, Mini-tuber | | | | | | |
| 7202 | Potatoes, Pre-elite | | | | | | |
| 7204 | Potatoes, Elite 1 | | | | | | |
| 7206 | Potatoes, Elite 2 | | | | | | |
| 6998 | Asparagus | | | | | | |
| 7000 | Beets | | | | | | |
| 7002 | Bok Choi | | | | | | |
| 7004 | Broccoflower | | | | | | |
| 7006 | Broccoli | | | | | | |
| 7008 | Brussels Sprouts | | | | | | |
| 7010 | Cabbage | | | | | | |
| 7012 | Cabbage, Chinese | | | | | | |
| 7014 | Carrots | | | | | | |
| 7015 | Carrots, Organic | | | | | | |
| 7016 | Cauliflower | | | | | | |
| 7018 | Celery | | | | | | |
| 7020 | Collards | | | | | | |
| 7022 | Corn, Sweet | | | | | | |
| 7024 | Cucumbers | | | | | | |
| 7026 | Cucumber, English | | | | | | |
| 7030 | Eggplant | | | | | | |
| 7031 | Eggplant, Greenhouse | | | | | | |
| 7032 | Endive | | | | | | |
| 7034 | Fiddle Heads | | | | | | |
| 7035 | Edible Flowers | | | | | | |
| 7036 | Garlic | | | | | | |
| 7037 | Garlic, Organic | | | | | | |
| 7038 | Gherkins | | | | | | |
| 7039 | Hazelnuts | | | | | | |
| 7040 | Horseradish, Condiment | | | | | | |
| 7042 | Horseradish, Enzyme | | | | | | |
| 7044 | Kohlrabi | | | | | | |
| 7046 | Leeks | | | | | | |
| 7047 | Leeks, Organic | | | | | | |
| 7048 | Lettuce | | | | | | |
| 7049 | Lettuce, Organic | | | | | | |
| 7052 | Lettuce, Romaine | | | | | | |
| 7054 | Melons | | | | | | |

Edible Horticulture

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 7056 | Onions | | | | | | |
| 7057 | Onions, Organic | | | | | | |
| 7058 | Parsnips | | | | | | |
| 7060 | Peas, Green, Fresh | | | | | | |
| 7062 | Peas, Sweet | | | | | | |
| 7064 | Peppers, Green | | | | | | |
| 7068 | Pumpkin | | | | | | |
| 7069 | Gourds | | | | | | |
| 7070 | Radish | | | | | | |
| 7072 | Rhubarb | | | | | | |
| 7074 | Rutabagas | | | | | | |
| 7076 | Salsify | | | | | | |
| 7078 | Scorzonera | | | | | | |
| 7080 | Shallots | | | | | | |
| 7082 | Spinach | | | | | | |
| 7083 | Spinach, Organic | | | | | | |
| 7084 | Squash | | | | | | |
| 7086 | Swiss Chard | | | | | | |
| 7087 | Swiss Chard, Organic | | | | | | |
| 7088 | Tomatoes | | | | | | |
| 7094 | Turnips | | | | | | |
| 7096 | Watermelon | | | | | | |
| 7097 | Walnuts | | | | | | |
| 7098 | Zucchini | | | | | | |
| 7099 | Kale, Organic | | | | | | |
| 7028 | Cucumbers, Greenhouse | | | | | | |
| 7050 | Lettuce, Greenhouse | | | | | | |
| 7066 | Peppers, Greenhouse | | | | | | |
| 7090 | Tomatoes, Cherry, Greenhouse | | | | | | |
| 7092 | Tomatoes, Greenhouse | | | | | | |

Forage

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|-----------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 5560 | Alfalfa | | | | | | |
| 5562 | Greenfeed | | | | | | |
| 5564 | Hay, Alfalfa | | | | | | |
| 5566 | Hay, Alfalfa, Organic | | | | | | |
| 5568 | Hay, Alfalfa/Brome | | | | | | |
| 5570 | Hay, Alfalfa/Grass | | | | | | |
| 5572 | Hay, Clover | | | | | | |
| 5574 | Hay, Grass | | | | | | |
| 5576 | Hay, Other | | | | | | |

Forage

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|--------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 5578 | Hay, Slough | | | | | | |
| 5579 | Hay, Timothy | | | | | | |
| 5580 | Haylage | | | | | | |
| 5582 | Millet | | | | | | |
| 5583 | Silage, Corn | | | | | | |
| 5584 | Silage | | | | | | |
| 5586 | Straw | | | | | | |
| 5588 | Swath Grazing | | | | | | |

Forage Seed

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|---|-----------|-----------|-----------|-----------|-----------|-----------|
| 5592 | Grass, Wheat, Crested, Common Seed | | | | | | |
| 5593 | Grass, Wheat, Intermediate Common Seed | | | | | | |
| 5594 | Grass, Wheat, Slender Common Seed | | | | | | |
| 5595 | Grass, Wheat, Pubescent Common Seed | | | | | | |
| 5596 | Grass, Wheat, Crested, Pedigreed Seed | | | | | | |
| 5597 | Grass, Wheat, Intermediate Pedigreed Seed | | | | | | |
| 5598 | Grass, Wheat, Slender Pedigreed Seed | | | | | | |
| 5599 | Grass, Wheat, Pubescent Pedigreed Seed | | | | | | |
| 5600 | Alfalfa, Common Seed | | | | | | |
| 5602 | Alfalfa, Pedigreed Seed | | | | | | |
| 5603 | Alfalfa, Organic, Seed | | | | | | |
| 5604 | Bentgrass, Common Seed | | | | | | |
| 5606 | Bentgrass, Pedigreed Seed | | | | | | |
| 5608 | Birdsfoot Trefoil, Common Seed | | | | | | |
| 5610 | Birdsfoot Trefoil, Pedigreed Seed | | | | | | |
| 5612 | Blue Grama, Common Seed | | | | | | |
| 5614 | Blue Grama, Pedigreed Seed | | | | | | |
| 5615 | Native, Sideoats Grama | | | | | | |
| 5619 | Clover, Organic, Seed | | | | | | |
| 5620 | Clover, Alsike, Common Seed | | | | | | |
| 5622 | Clover, Alsike, Pedigreed Seed | | | | | | |
| 5624 | Clover, Kura, Common Seed | | | | | | |
| 5626 | Clover, Kura, Pedigreed Seed | | | | | | |
| 5628 | Clover, Other, Common Seed | | | | | | |
| 5636 | Clover, Sweet, Common Seed | | | | | | |
| 5638 | Clover, Sweet, Pedigreed Seed | | | | | | |
| 5640 | Fescue, Meadow, Common Seed | | | | | | |
| 5642 | Fescue, Meadow, Pedigreed Seed | | | | | | |
| 5644 | Fescue, Tall, Forage, Common Seed | | | | | | |
| 5646 | Fescue, Tall, Forage, Pedigreed Seed | | | | | | |

Forage Seed

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 5648 | Fescue, Tall, Turf, Common Seed | | | | | | |
| 5650 | Fescue, Tall, Turf, Pedigreed Seed | | | | | | |
| 5652 | Fescues, Other, Common Seed | | | | | | |
| 5656 | Grass, Green Needle, Common Seed | | | | | | |
| 5658 | Grass, Green Needle, Pedigreed Seed | | | | | | |
| 5659 | Native, Needle and Thread | | | | | | |
| 5660 | Grass, Indian, Common Seed | | | | | | |
| 5662 | Grass, Indian, Pedigreed Seed | | | | | | |
| 5664 | Grass, June, Common Seed | | | | | | |
| 5666 | Grass, June, Pedigreed Seed | | | | | | |
| 5668 | Grass, Kentucky Blue, Common Seed | | | | | | |
| 5670 | Grass, Kentucky Blue, Pedigreed Seed | | | | | | |
| 5671 | Grass, Fowl Blue | | | | | | |
| 5672 | Grass, Orchard, Common Seed | | | | | | |
| 5674 | Grass, Orchard, Pedigreed Seed | | | | | | |
| 5676 | Grass, Other, Common Seed | | | | | | |
| 5680 | Grass, Reed Canary, Common Seed | | | | | | |
| 5682 | Grass, Reed Canary, Pedigreed Seed | | | | | | |
| 5683 | Native, Bluestem, Big | | | | | | |
| 5684 | Grass, Switch, Common Seed | | | | | | |
| 5685 | Native, Bluestem, Little | | | | | | |
| 5686 | Grass, Switch, Pedigreed Seed | | | | | | |
| 5687 | Native, Prairie Sandreed | | | | | | |
| 5688 | Grass, Tufted Hair, Common Seed | | | | | | |
| 5689 | Native, Prairie Cordgrass | | | | | | |
| 5690 | Grass, Tufted Hair, Pedigreed Seed | | | | | | |
| 5691 | Native Wheatgrass, Western | | | | | | |
| 5693 | Native Wheatgrass, Northern | | | | | | |
| 5695 | Native Wheatgrass, Streambank | | | | | | |
| 5696 | Milkvetch, Common Seed | | | | | | |
| 5697 | Milkvetch, Canada | | | | | | |
| 5698 | Milkvetch, Pedigreed Seed | | | | | | |
| 5699 | Milkvetch, American | | | | | | |
| 5700 | Millet, Common Seed | | | | | | |
| 5702 | Millet, Pedigreed Seed | | | | | | |
| 5704 | Rye Grass, Annual, Common Seed | | | | | | |
| 5706 | Rye Grass, Annual, Pedigreed Seed | | | | | | |
| 5708 | Rye Grass, Perennial, Common Seed | | | | | | |
| 5709 | Rye Grass, Native, Canada Wild | | | | | | |
| 5714 | Rye, Grass, Perennial, Pedigreed Seed | | | | | | |
| 5716 | Sainfoin, Common Seed | | | | | | |

Forage Seed

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|---|-----------|-----------|-----------|-----------|-----------|-----------|
| 5718 | Sainfoin, Pedigreed Seed | | | | | | |
| 5720 | Timothy, Common Seed | | | | | | |
| 5722 | Timothy, Pedigreed Seed | | | | | | |
| 5723 | Bromes, Smooth, Common Seed | | | | | | |
| 5724 | Bromes, Meadow, Common Seed | | | | | | |
| 5725 | Bromes, Smooth, Pedigreed Seed | | | | | | |
| 5726 | Bromes, Meadow, Pedigreed Seed | | | | | | |
| 5727 | Fescue, Red, Creeping, Common Seed | | | | | | |
| 5728 | Fescue, Red, Creeping, Pedigreed Seed | | | | | | |
| 5729 | Chickling Vetch, Seed | | | | | | |
| 5731 | Clover, Red, Common Seed, Single Cut | | | | | | |
| 5732 | Clover, Red, Common Seed, Double Cut | | | | | | |
| 5733 | Clover, Red, Pedigreed Seed, Single Cut | | | | | | |
| 5734 | Clover, Red, Pedigreed Seed, Double Cut | | | | | | |
| 5730 | Sloughgrass, American | | | | | | |
| 5736 | Black Medic | | | | | | |
| 5742 | Niger Thistle | | | | | | |

Grains and Oilseeds

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 5070 | Kamut | | | | | | |
| 5072 | Kamut, Organic | | | | | | |
| 5074 | Kamut, Pedigreed Seed | | | | | | |
| 5076 | Quinoa | | | | | | |
| 5078 | Quinoa, Organic | | | | | | |
| 5080 | Quinoa, Pedigreed Seed | | | | | | |
| 5082 | Spelt | | | | | | |
| 5084 | Spelt, Organic | | | | | | |
| 5086 | Spelt, Pedigreed Seed | | | | | | |
| 5100 | Barley | | | | X | X | |
| 5101 | Barley, Feed (≥ 48 lb/bu.) | | X | | | | |
| 5102 | Barley, Feed (42 lb/bu. to 47 lb/bu.) | | X | | | | |
| 5195 | Barley, Feed (Off Board) | X | | | | | |
| 5200 | Barley, Organic | | | | | | |
| 5204 | Barley, Organic, Feed | | | | | | |
| 5205 | Barley, Organic Six-Row | | | | | | |
| 5206 | Barley, Organic Six-Row, Pedigreed | | | | | | |
| 5210 | Barley, Organic Two-Row | | | | | | |
| 5211 | Barley, Organic Two-Row, Pedigreed | | | | | | |
| 5215 | Barley, Pedigreed Seed | | | | | | |

Grains and Oilseeds

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|--|-----------|-----------|-----------|-----------|-----------|-----------|
| 5220 | Barley, Pedigreed Seed Six-Row | | | | | | |
| 5225 | Barley, Pedigreed Seed Two-Row | | | | | | |
| 5233 | Barley, CW Select Six-Row | X | | | | | |
| 5238 | Barley, CW Select Two-Row | X | | | | | |
| 5240 | Buckwheat, No. 1 | | | | | | |
| 5242 | Buckwheat, No. 2 | | | | | | |
| 5244 | Buckwheat, No. 3 | | | | | | |
| 5246 | Buckwheat, Organic | | | | | | |
| 5248 | Buckwheat, Pedigreed Seed | | | | | | |
| 5250 | Canary Seed | | X | | | | |
| 5252 | Canary Seed, Organic | | | | | | |
| 5254 | Canary Seed, Pedigreed Seed | | | | | | |
| 5259 | Rapeseed, High Erucic Acid | | | | | | |
| 5260 | Canola, Argentine | | | | | | |
| 5262 | Canola, Argentine, No. 1 | X | X | | | | |
| 5264 | Canola, Argentine, No. 2 | X | X | | | | |
| 5266 | Canola, Argentine, No. 3 | | | | | | |
| 5268 | Canola, Argentine, Organic | | | | | | |
| 5270 | Canola, Argentine, Pedigreed Seed | | | | | | |
| 5272 | Canola, Argentine, Sample | | | | | | |
| 5274 | Canola, Polish | | | | | | |
| 5276 | Canola, Polish, No. 1 | X | X | | | | |
| 5278 | Canola, Polish, No. 2 | X | X | | | | |
| 5280 | Canola, Polish, No. 3 | | | | | | |
| 5282 | Canola, Polish, Organic | | | | | | |
| 5284 | Canola, Polish, Pedigreed Seed | | | | | | |
| 5286 | Canola, Polish, Sample | | | | | | |
| 5290 | Caraway Seed | | | | | | |
| 5292 | Caraway Seed, Organic | | | | | | |
| 5294 | Caraway Seed, Pedigreed Seed | | | | | | |
| 5300 | Chickpeas, Desi, No. 1 | | X | | | | |
| 5302 | Chickpeas, Desi, No. 2 | | X | | | | |
| 5303 | Chickpeas, Desi, No. 3 | | | | | | |
| 5304 | Chickpeas, Desi, Organic | | | | | | |
| 5306 | Chickpeas, Desi, Pedigreed Seed | | | | | | |
| 5310 | Chickpeas, Large Kabuli (Average), No. 1 | | X | | | | |
| 5312 | Chickpeas, Large Kabuli (Average), No. 2 | | X | | | | |
| 5314 | Chickpeas, Large Kabuli (Average), No. 3 | | | | | | |
| 5316 | Chickpeas, Large Kabuli, Organic | | | | | | |
| 5318 | Chickpeas, Large Kabuli, Pedigreed Seed | | | | | | |
| 5322 | Chickpeas, Small Kabuli, No. 1 | | X | | | | |

Grains and Oilseeds

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|---|-----------|-----------|-----------|-----------|-----------|-----------|
| 5324 | Chickpeas, Small Kabuli, No. 2 | | X | | | | |
| 5325 | Chickpeas, Small Kabuli, No. 3 | | | | | | |
| 5326 | Chickpeas, Small Kabuli, Organic | | | | | | |
| 5328 | Chickpeas, Small Kabuli, Pedigreed Seed | | | | | | |
| 5330 | Chickpeas, Feed | | | | | | |
| 5340 | Corn, Grain | | X | | X | X | |
| 5342 | Corn, Grain, Organic | | | | | | |
| 5344 | Corn, Grain, Pedigreed Seed | | | | | | |
| 5350 | Fababeans, No. 1 | | | | | | |
| 5352 | Fababeans, No. 2 | | | | | | |
| 5354 | Fababeans, No. 3 | | | | | | |
| 5356 | Fababeans, Organic | | | | | | |
| 5358 | Fababeans, Pedigreed Seed | | | | | | |
| 5360 | Fababeans, Feed | | | | | | |
| 5368 | Beans, Black | | | | | | |
| 5369 | Beans, Black, Organic | | | | | | |
| 5370 | Beans, Black, No. 1 | | | | | | |
| 5372 | Beans, Black, No. 2 | | | | | | |
| 5374 | Beans, Black, No. 3 | | | | | | |
| 5375 | Beans, Black, Pedigreed Seed | | | | | | |
| 5376 | Beans, Brown, No. 1 | | | | | | |
| 5378 | Beans, Brown, No. 2 | | | | | | |
| 5380 | Beans, Brown, No. 3 | | | | | | |
| 5382 | Beans, Brown, Organic | | | | | | |
| 5384 | Beans, Brown, Pedigreed Seed | | | | | | |
| 5386 | Beans, Cranberry, No. 1 | | | | | | |
| 5388 | Beans, Cranberry, No. 2 | | | | | | |
| 5390 | Beans, Cranberry, No. 3 | | | | | | |
| 5392 | Beans, Cranberry, Organic | | | | | | |
| 5394 | Beans, Cranberry, Pedigreed Seed | | | | | | |
| 5396 | Beans, Great Northern, No. 1 | | | | | | |
| 5398 | Beans, Great Northern, No. 2 | | | | | | |
| 5400 | Beans, Great Northern, No. 3 | | | | | | |
| 5402 | Beans, Great Northern, Organic | | | | | | |
| 5404 | Beans, Great Northern, Pedigreed Seed | | | | | | |
| 5405 | Beans, Dry, Red Kidney | | | | | | |
| 5406 | Beans, Kidney, Dark Red, No. 1 | | | | | | |
| 5408 | Beans, Kidney, Dark Red, No. 2 | | | | | | |
| 5410 | Beans, Kidney, Dark Red, No. 3 | | | | | | |
| 5412 | Beans, Kidney, Dark Red, Organic | | | | | | |
| 5414 | Beans, Kidney, Dark Red, Pedigreed Seed | | | | | | |

Grains and Oilseeds

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|--|-----------|-----------|-----------|-----------|-----------|-----------|
| 5416 | Beans, Kidney, Light Red, No. 1 | | | | | | |
| 5418 | Beans, Kidney, Light Red, No. 2 | | | | | | |
| 5420 | Beans, Kidney, Light Red, No. 3 | | | | | | |
| 5422 | Beans, Kidney, Light Red, Organic | | | | | | |
| 5424 | Beans, Kidney, Light Red, Pedigreed Seed | | | | | | |
| 5426 | Beans, Pink, No. 1 | | | | | | |
| 5428 | Beans, Pink, No. 2 | | | | | | |
| 5430 | Beans, Pink, No. 3 | | | | | | |
| 5432 | Beans, Pink, Organic | | | | | | |
| 5434 | Beans, Pink, Pedigreed Seed | | | | | | |
| 5436 | Beans, Pinto, No. 1 | | | | | | |
| 5438 | Beans, Pinto, No. 2 | | | | | | |
| 5440 | Beans, Pinto, No. 3 | | | | | | |
| 5442 | Beans, Pinto, Organic | | | | | | |
| 5444 | Beans, Pinto, Pedigreed Seed | | | | | | |
| 5446 | Beans, Feed | | | | | | |
| 5448 | Beans, Small Red, No. 1 | | | | | | |
| 5450 | Beans, Small Red, No. 2 | | | | | | |
| 5452 | Beans, Small Red, No. 3 | | | | | | |
| 5454 | Beans, Small Red, Organic | | | | | | |
| 5456 | Beans, Small Red, Pedigreed Seed | | | | | | |
| 5457 | Beans, White Pea (Navy) | | | | | | |
| 5458 | Beans, White Pea (Navy), No. 1 | | | | | | |
| 5460 | Beans, White Pea (Navy), No. 2 | | | | | | |
| 5462 | Beans, White Pea (Navy), No. 3 | | | | | | |
| 5464 | Beans, White Peas (Navy), Organic | | | | | | |
| 5466 | Beans, White Peas (Navy), Pedigreed Seed | | | | | | |
| 5468 | Beans, Dry, Yellow Eye | | | | | | |
| 5500 | Peas, Dry, Feed | X | X | | | | |
| 5502 | Peas, Dry, Feed, Organic | | | | | | |
| 5504 | Peas, Dry, Food, Green, No. 1 | | X | | | | |
| 5506 | Peas, Dry, Food, Green, No. 2 | | X | | | | |
| 5508 | Peas, Dry, Food, Green, Organic | | | | | | |
| 5510 | Peas, Dry, Food, Yellow, No. 1 | | X | | | | |
| 5512 | Peas, Dry, Food, Yellow, No. 2 | | X | | | | |
| 5514 | Peas, Dry, Food, Yellow, Organic | | | | | | |
| 5516 | Peas, Dry, Maple | | | | | | |
| 5518 | Peas, Dry, Marrowfat | | | | | | |
| 5520 | Peas, Dry, Pedigreed Seed | | | | | | |
| 5540 | Camelina | | | | | | |
| 5542 | Camelina, Organic | | | | | | |

Grains and Oilseeds

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|---|-----------|-----------|-----------|-----------|-----------|-----------|
| 5544 | Camelina, Pedigreed Seed | | | | | | |
| 5550 | Flax | X | X | | | | |
| 5552 | Flax, Organic | | | | | | |
| 5553 | Flax, Organic, Pedigreed Seed | | | | | | |
| 5554 | Flax, Pedigreed Seed | | | | | | |
| 5556 | Flax, Sample | | | | | | |
| 5750 | Hemp, Fiber | | | | | | |
| 5752 | Hemp, Grain | | | | | | |
| 5754 | Hemp, Pedigreed Seed | | | | | | |
| 5762 | Lentils, Dark Green Speckled, No. 1 | | X | | | | |
| 5764 | Lentils, Dark Green Speckled, No. 2 | | X | | | | |
| 5760 | Lentils, Dark Green Speckled, Extra No. 3 | | X | | | | |
| 5766 | Lentils, Dark Green Speckled, No. 3 | | X | | | | |
| 5768 | Lentils, Dark Green Speckled, Organic | | | | | | |
| 5770 | Lentils, Dark Green Speckled, Pedigreed | | | | | | |
| 5774 | Lentils, Large Green, No. 1 | | X | | | | |
| 5776 | Lentils, Large Green, No. 2 | | X | | | | |
| 5772 | Lentils, Large Green, Extra No. 3 | | X | | | | |
| 5778 | Lentils, Large Green, No. 3 | | X | | | | |
| 5780 | Lentils, Large Green, Organic | | | | | | |
| 5782 | Lentils, Large Green, Pedigreed Seed | | | | | | |
| 5784 | Lentils, Medium Green, Extra No. 3 | | X | | | | |
| 5786 | Lentils, Medium Green, No. 1 | | X | | | | |
| 5788 | Lentils, Medium Green, No. 2 | | X | | | | |
| 5790 | Lentils, Medium Green, No. 3 | | X | | | | |
| 5792 | Lentils, Medium Green, Organic | | | | | | |
| 5794 | Lentils, Medium Green, Pedigreed Seed | | | | | | |
| 5798 | Lentils, Red, No. 1 | | X | | | | |
| 5800 | Lentils, Red, No. 2 | | X | | | | |
| 5796 | Lentils, Red, Extra No. 3 | | X | | | | |
| 5802 | Lentils, Red, No. 3 | | X | | | | |
| 5804 | Lentils, Red, Organic | | | | | | |
| 5806 | Lentils, Red, Pedigreed Seed | | | | | | |
| 5810 | Lentils, Small Green, No. 1 | | X | | | | |
| 5812 | Lentils, Small Green, No. 2 | | X | | | | |
| 5808 | Lentils, Small Green, Extra No. 3 | | X | | | | |
| 5814 | Lentils, Small Green, No. 3 | | X | | | | |
| 5816 | Lentils, Small Green, Organic | | | | | | |
| 5818 | Lentils, Small Green, Pedigreed Seed | | | | | | |
| 5820 | Lentils, Feed | | | | | | |
| 5821 | Lentils, Organic, Pedigreed Seed | | | | | | |

Grains and Oilseeds

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|-----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 5822 | Lentils, Black, Organic | | | | | | |
| 5830 | Linola | | | | | | |
| 5832 | Linola, Organic | | | | | | |
| 5834 | Linola, Pedigreed Seed | | | | | | |
| 5836 | Linola, Sample | | | | | | |
| 5840 | Mixed Grain | | | | | | |
| 5841 | Mixed Grain, Organic | | | | | | |
| 5850 | Mustard, Brown, No. 1 | | X | | | | |
| 5852 | Mustard, Brown, No. 2 | | X | | | | |
| 5854 | Mustard, Brown, No. 3 | | X | | | | |
| 5856 | Mustard, Brown, No. 4 | | X | | | | |
| 5858 | Mustard, Brown, Organic | | | | | | |
| 5860 | Mustard, Brown, Pedigreed Seed | | | | | | |
| 5862 | Mustard, Oriental, No. 1 | | X | | | | |
| 5864 | Mustard, Oriental, No. 2 | | X | | | | |
| 5866 | Mustard, Oriental, No. 3 | | X | | | | |
| 5868 | Mustard, Oriental, No. 4 | | X | | | | |
| 5870 | Mustard, Oriental, Organic | | | | | | |
| 5872 | Mustard, Oriental, Pedigreed Seed | | | | | | |
| 5874 | Mustard, Sample | | | | | | |
| 5876 | Mustard, Yellow, No. 1 | | X | | | | |
| 5878 | Mustard, Yellow, No. 2 | | X | | | | |
| 5880 | Mustard, Yellow, No. 3 | | X | | | | |
| 5882 | Mustard, Yellow, No. 4 | | X | | | | |
| 5884 | Mustard, Yellow, Organic | | | | | | |
| 5886 | Mustard, Yellow, Pedigreed Seed | | | | | | |
| 5900 | Oats | X | X | | X | X | |
| 5902 | Oats, Organic | | | | | | |
| 5903 | Oats, Organic, Pedigreed Seed | | | | | | |
| 5904 | Oats, Pedigreed Seed | | | | | | |
| 5906 | Oats, Sample | | | | | | |
| 5907 | Screenings, All Crops | | | | | | |
| 5908 | Screenings, All Crops, Organic | | | | | | |
| 5910 | Rye, Fall | | X | | | | |
| 5912 | Rye, Fall, Organic | | | | | | |
| 5914 | Rye, Fall, Pedigreed Seed | | | | | | |
| 5916 | Rye, Spring | | X | | | | |
| 5918 | Rye, Spring, Organic | | | | | | |
| 5920 | Rye, Spring, Pedigreed Seed | | | | | | |
| 5930 | Safflower, No. 1 | | | | | | |
| 5932 | Safflower, Organic | | | | | | |

Grains and Oilseeds

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|--------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 5934 | Safflower, Pedigreed Seed | | | | | | |
| 5936 | Safflower, Sample | | | | | | |
| 5940 | Soybeans | | X | | | | |
| 5942 | Soybeans, Organic | | | | | | |
| 5944 | Soybeans, Pedigreed Seed | | | | | | |
| 5946 | Soybeans, Sample | | | | | | |
| 5950 | Sunflower, Confectionary, Birdseed | | | | | | |
| 5952 | Sunflower, Confectionary, No. 1 | | X | | | | |
| 5954 | Sunflower, Confectionary, No. 2 | | X | | | | |
| 5956 | Sunflower, Feed | | | | | | |
| 5958 | Sunflower, Pedigreed Seed | | | | | | |
| 5960 | Sunflowers, Oilseed, No. 1 | | X | | | | |
| 5962 | Sunflowers, Oilseed, No. 2 | | X | | | | |
| 5964 | Sunflower, Organic | | | | | | |
| 5968 | Niger Seed/Niger Thistle | | | | | | |
| 5970 | Sunola | | | | | | |
| 5972 | Sunola, Organic | | | | | | |
| 5974 | Sunola, Pedigreed Seed | | | | | | |
| 5980 | Triticale | | | | | | |
| 5982 | Triticale, Organic | | | | | | |
| 5984 | Triticale, Pedigreed Seed | | | | | | |
| 6000 | Wheat | | | | X | X | |
| 6001 | Wheat, Feed (≥ 58 lb/bu.) | | X | | | | |
| 6002 | Wheat, Feed (52 lb/bu. to 57 lb/bu.) | | X | | | | |
| 6200 | Wheat, CPS | | X | | | | |
| 6202 | Wheat, CPSR, No.1 | X | | | | | |
| 6204 | Wheat, CPSR, No.2 | X | | | | | |
| 6210 | Wheat, CWAD, No. 1 | X | X | | | | |
| 6212 | Wheat, CWAD, No. 2 | | X | | | | |
| 6215 | Wheat, CWAD, No. 3 | | X | | | | |
| 6217 | Wheat, CWAD, No. 4 | | | | | | |
| 6225 | Wheat, CWES | | | | | | |
| 6235 | Wheat, CWHWS, No. 1 | | | | | | |
| 6242 | Wheat, CWHWS, No. 2 | | | | | | |
| 6245 | Wheat, CWHWS, No. 3 | | | | | | |
| 6255 | Wheat, CWRS, No. 1 | X | X | | | | |
| 6262 | Wheat, CWRS, No.2 | X | X | | | | |
| 6270 | Wheat, CWRS, No. 3 | X | | | | | |
| 6272 | Wheat, CWRS, No. 4 | | | | | | |
| 6275 | Wheat, CWRW | | X | | | | |
| 6276 | Wheat, CWRW, No. 1 | X | | | | | |

Grains and Oilseeds

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|--------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 6277 | Wheat, CWRW, No. 2 | X | | | | | |
| 6280 | Wheat, CWRWS | | | | | | |
| 6285 | Wheat, CWSWS | X | | | | | |
| 6495 | Wheat, CWRW, Organic | | | | | | |
| 6500 | Wheat, CWRW, Pedigreed Seed | | | | | | |
| 6725 | Wheat Non-CWB, Feed | X | | | | | |
| 6726 | Wheat, Feed, Organic | | | | | | |
| 6730 | Wheat, CPS Red, Organic | | | | | | |
| 6735 | Wheat, CPS Red, Pedigreed Seed | | | | | | |
| 6740 | Wheat, CPS White, Organic | | | | | | |
| 6745 | Wheat, CPS White, Pedigreed Seed | | | | | | |
| 6750 | Wheat, CWAD, Organic | | | | | | |
| 6755 | Wheat, CWAD, Pedigreed Seed | | | | | | |
| 6770 | Wheat, CWES, Organic | | | | | | |
| 6775 | Wheat, CWES, Pedigreed Seed | | | | | | |
| 6780 | Wheat, CWRS, Organic | | | | | | |
| 6782 | Wheat, CWRS, Organic, Pedigreed Seed | | | | | | |
| 6785 | Wheat, CWRS, Pedigreed Seed | | | | | | |
| 6790 | Wheat, CWRWS, Organic | | | | | | |
| 6795 | Wheat, CWRWS, Pedigreed Seed | | | | | | |
| 6800 | Wheat, CWSWS, Organic | | | | | | |
| 6805 | Wheat, CWSWS, Pedigreed Seed | | | | | | |
| 6810 | Wheat, CWHW, Organic | | | | | | |
| 6815 | Wheat, CWHW, Pedigreed Seed | | | | | | |
| 6820 | Wheat, Organic | | | | | | |
| 6825 | Wheat, Pedigreed Seed | | | | | | |
| 6826 | Harvest Discount Allowance | | | | | | |

Inedible Horticulture

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|---|-----------|-----------|-----------|-----------|-----------|-----------|
| 5001 | Blackberry Plants | | | | | | |
| 5005 | Blueberry Plants | | | | | | |
| 5011 | Currants, Bushes | | | | | | |
| 6937 | Sod, acres harvested (BC Coastal Regions) | | | | | | |
| 6941 | Sod, Acres Seeded | | | | | | |
| 6943 | Sod, Acres Growing | | | | | | |
| 6945 | Sod, Acres Harvested | | | | | | |
| 6949 | Flowers, Fresh Cut, Greenhouse | | | | | | |
| 6951 | Flowers, Fresh Cut | | | | | | |
| 6956 | Strawberry, Plants | | | | | | |
| 6957 | Raspberry Plants (Canes) | | | | | | |
| 6959 | Bedding Plants | | | | | | |
| 6960 | Christmas Trees, (Establishment) | | | | | | |
| 6961 | Christmas Trees, (1st to 2nd years) | | | | | | |
| 6962 | Christmas Trees, (3rd to 5th years) | | | | | | |
| 6963 | Christmas Trees, (6th to 9th years) | | | | | | |
| 6964 | Christmas Trees, (9+ years) | | | | | | |
| 6965 | Christmas Trees, Natural Stand, Pre-Harvest | | | | | | |
| 6966 | Christmas Trees, Natural Stand, Harvested | | | | | | |
| 7073 | Rhubarb Plants | | | | | | |
| 7101 | Plants, Potted | | | | | | |
| 7102 | Perennials, Plugs/Liners | | | | | | |
| 7104 | Perennials, 4 inch | | | | | | |
| 7106 | Perennials, 1 gallon, Indoor | | | | | | |
| 7108 | Perennials, 2 gallon, Indoor | | | | | | |
| 7110 | Perennials, 1 gallon, Field/Container | | | | | | |
| 7112 | Perennials, 2 gallon, Field/Container | | | | | | |
| 7114 | Trees and Shrubs, Plugs/Liners | | | | | | |
| 7115 | Trees and Shrubs, high value ball and burlap, field stock | | | | | | |
| 7116 | Trees and Shrubs, 4 inch | | | | | | |
| 7117 | Trees and Shrubs, Ball and Burlap, Field | | | | | | |
| 7118 | Trees and Shrubs, 1 gallon, Indoor | | | | | | |
| 7120 | Trees and Shrubs, 2 gallon, Indoor | | | | | | |
| 7122 | Trees and Shrubs, 5 gallon, Indoor | | | | | | |
| 7124 | Trees and Shrubs, 1 gallon, Field/Container | | | | | | |
| 7126 | Trees and Shrubs, 2 gallon, Field/Container | | | | | | |
| 7128 | Trees and Shrubs, 5 gallon, Field/Container | | | | | | |
| 7129 | Trees and Shrubs, Caliper, Field Stock | | | | | | |
| 7130 | Perennials, Potted, Indoor | | | | | | |
| 7132 | Perennials, Potted, Outdoor, Nursery | | | | | | |
| 7134 | Perennials, Rootstock, Field Grown | | | | | | |

Bees and Bee by Products

| Code | Description | BC | MB | NL | NB | NS | YT |
|------|----------------------------|----|----|----|----|----|----|
| 7600 | Beeswax | | | | | | |
| 7603 | Bees, Pollen | | | | | | |
| 7604 | Honey | | | | | | |
| 7606 | Honey Bees | | | | | | |
| 7608 | Honey Bees, Nuclear Colony | | | | | | |
| 7610 | Honey Bees, Package | | | | | | |
| 7616 | Leaf Cutter Bees | | | | | | |

Bison

| Code | Description | BC | MB | NL | NB | NS | YT |
|------|------------------------------|----|----|----|----|----|----|
| 7902 | Bison, Breeding, Bulls | | | | | | |
| 7904 | Bison, Breeding, Cows | | | | | | |
| 7908 | Bison, Calves, Bull | | | | | | |
| 7910 | Bison, Calves, Heifer | | | | | | |
| 7924 | Bison, Two Year Old, Bulls | | | | | | |
| 7926 | Bison, Two Year Old, Heifers | | | | | | |
| 7928 | Bison, Yearling, Bulls | | | | | | |
| 7930 | Bison, Yearling, Heifers | | | | | | |

Cattle

| Code | Description | BC | MB | NL | NB | NS | YT |
|------|-------------------------------------|----|----|----|----|----|----|
| 8000 | Beef, Breeding, Bulls | | | | | | |
| 8002 | Beef, Breeding, Cows | X | X | | | | |
| 8007 | Beef, Calves, Birth - 300 lb | X | X | | | | |
| 8032 | Beef, Heifer, Feeder, 301-400 lb | X | X | | | | |
| 8036 | Beef, Heifer, Feeder, 401-500 lb | X | X | | | | |
| 8040 | Beef, Heifer, Feeder, 501-600 lb | X | X | | | | |
| 8044 | Beef, Heifer, Feeder, 601-700 lb | X | X | | | | |
| 8048 | Beef, Heifer, Feeder, 701-800 lb | X | X | | | | |
| 8052 | Beef, Heifer, Feeder, 801-900 lb | X | X | | | | |
| 8056 | Beef, Heifer, Feeder, 901-1000 lb | X | X | | | | |
| 8014 | Beef, Heifer, Feeder, 1001-1100 lb, | X | X | | | | |
| 8018 | Beef, Heifer, Feeder, 1101-1200 lb | X | X | | | | |
| 8022 | Beef, Heifer, Feeder, 1201-1300 lb | X | X | | | | |
| 8028 | Beef, Heifer, Feeder, 1301 lb + | X | X | | | | |
| 8034 | Beef, Steer, Feeder, 301-400 lb | X | X | | | | |
| 8038 | Beef, Steer, Feeder, 401-500 lb | X | X | | | | |
| 8042 | Beef, Steer, Feeder, 501-600 lb | X | X | | | | |
| 8046 | Beef, Steer, Feeder, 601-700 lb | X | X | | | | |
| 8050 | Beef, Steer Feeder, 701-800 lb | X | X | | | | |

Cattle

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|--|-----------|-----------|-----------|-----------|-----------|-----------|
| 8054 | Beef, Steer, Feeder, 801-900 lb | X | X | | | | |
| 8058 | Beef, Steer, Feeder, 901-1000 lb | X | X | | | | |
| 8016 | Beef, Steer, Feeder, 1001-1100 lb | X | X | | | | |
| 8020 | Beef, Steer, Feeder, 1101-1200 lb | X | X | | | | |
| 8024 | Beef, Steer, Feeder, 1201-1300 lb | X | X | | | | |
| 8026 | Beef, Steer, Feeder, 1301-1400 lb | X | X | | | | |
| 8030 | Beef, Steer, Feeder, 1401 lb + | X | X | | | | |
| 8060 | Beef, Feeder, Cows | | | | | | |
| 8062 | Beef, Replacement Heifers (Bred animals) | X | X | | | | |
| 8063 | Cattle, Semen | | | | | | |
| 8070 | Purebred Beef, Breeding, Bulls | | | | | | |
| 8071 | Purebred Beef, Embryo | | | | | | |
| 8072 | Purebred Beef, Breeding, Cows | | | | | | |
| 8077 | Purebred Beef, Calves, Birth to 300 lb | | | | | | |
| 8098 | Purebred Beef, 301-400 lb, Heifers | | | | | | |
| 8102 | Purebred Beef, 401-500 lb, Heifers | | | | | | |
| 8106 | Purebred Beef, 501-600 lb, Heifers | | | | | | |
| 8110 | Purebred Beef, 601-700 lb, Heifers | | | | | | |
| 8114 | Purebred Beef, 701-800 lb, Heifers | | | | | | |
| 8118 | Purebred Beef, 801-900 lb, Heifers | | | | | | |
| 8122 | Purebred Beef, 901-1000 lb, Heifers | | | | | | |
| 8080 | Purebred Beef, 1001-1100 lb, Heifers | | | | | | |
| 8084 | Purebred Beef, 1101-1200 lb, Heifers | | | | | | |
| 8088 | Purebred Beef, 1201-1300 lb, Heifers | | | | | | |
| 8094 | Purebred Beef, 1301 lb +, Heifers | | | | | | |
| 8100 | Purebred Beef, 301-400 lb, Bulls | | | | | | |
| 8104 | Purebred Beef, 401-500 lb, Bulls | | | | | | |
| 8108 | Purebred Beef, 501-600 lb, Bulls | | | | | | |
| 8112 | Purebred Beef, 601-700 lb, Bulls | | | | | | |
| 8116 | Purebred Beef, 701-800 lb, Bulls | | | | | | |
| 8120 | Purebred Beef, 801-900 lb, Bulls | | | | | | |
| 8124 | Purebred Beef, 901-1000 lb, Bulls | | | | | | |
| 8082 | Purebred Beef, 1001-1100 lb, Bulls | | | | | | |
| 8086 | Purebred Beef, 1101-1200 lb, Bulls | | | | | | |
| 8090 | Purebred Beef, 1201-1300 lb, Bulls | | | | | | |
| 8092 | Purebred Beef, 1301-1400 lb, Bulls | | | | | | |
| 8096 | Purebred Beef, 1401 lb +, Bulls | | | | | | |
| 8127 | Purebred Beef, Heifers, Bred | | | | | | |
| 8128 | Purebred Beef, Replacement Heifers | | | | | | |

Dairy

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 8200 | Dairy Quota, Butterfat | | | | | | |
| 8202 | Dairy Quota, Milk | | | | | | |
| 8204 | Dairy, Breeding, Bulls | | | | | | |
| 8206 | Dairy, Breeding, Cows | | | | | | |
| 8210 | Dairy, Calves, Heifer | | | | | | |
| 8236 | Dairy, Feeder 301-400 lb, Heifers | | | | | | |
| 8240 | Dairy, Feeder 401-500 lb, Heifers | | | | | | |
| 8244 | Dairy, Feeder 501-600 lb, Heifers | | | | | | |
| 8248 | Dairy, Feeder 601-700 lb, Heifers | | | | | | |
| 8252 | Dairy, Feeder 701-800 lb, Heifers | | | | | | |
| 8256 | Dairy, Feeder 801-900 lb, Heifers | | | | | | |
| 8260 | Dairy, Feeder 901-1000 lb, Heifers | | | | | | |
| 8218 | Dairy, Feeder 1001-1100 lb, Heifers | | | | | | |
| 8222 | Dairy, Feeder 1101-1200 lb, Heifers | | | | | | |
| 8226 | Dairy, Feeder 1201-1300 lb, Heifers | | | | | | |
| 8232 | Dairy, Feeder 1301 lb +, Heifers | | | | | | |
| 8212 | Dairy, Calves, Steer | | | | | | |
| 8238 | Dairy, Feeder 301-400 lb, Steers | | | | | | |
| 8242 | Dairy, Feeder 401-500 lb, Steers | | | | | | |
| 8246 | Dairy, Feeder 501-600 lb, Steers | | | | | | |
| 8250 | Dairy, Feeder 601-700 lb, Steers | | | | | | |
| 8254 | Dairy, Feeder 701-800 lb, Steers | | | | | | |
| 8258 | Dairy, Feeder 801-900 lb, Steers | | | | | | |
| 8262 | Dairy, Feeder 901-1000 lb, Steers | | | | | | |
| 8220 | Dairy, Feeder 1001-1100 lb, Steers | | | | | | |
| 8224 | Dairy, Feeder 1101-1200 lb, Steers | | | | | | |
| 8228 | Dairy, Feeder 1201-1300 lb, Steers | | | | | | |
| 8230 | Dairy, Feeder 1301-1400 lb, Steers | | | | | | |
| 8234 | Dairy, Feeder 1401 lb +, Steers | | | | | | |
| 8266 | Dairy, Replacement Heifers | | | | | | |
| 8272 | Purebred Dairy, Breeding, Bulls | | | | | | |
| 8274 | Purebred Dairy, Breeding, Cows | | | | | | |
| 8278 | Purebred Dairy, Calves, Heifer | | | | | | |
| 8300 | Purebred Dairy, 301-400 lb, Heifers | | | | | | |
| 8304 | Purebred Dairy, 401-500 lb, Heifers | | | | | | |
| 8308 | Purebred Dairy, 501-600 lb, Heifers | | | | | | |
| 8312 | Purebred Dairy, 601-700 lb, Heifers | | | | | | |
| 8316 | Purebred Dairy, 701-800 lb, Heifers | | | | | | |
| 8320 | Purebred Dairy, 801-900 lb, Heifers | | | | | | |
| 8324 | Purebred Dairy, 901-1000 lb, Heifers | | | | | | |
| 8282 | Purebred Dairy, 1001-1100 lb, Heifers | | | | | | |

Dairy

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 8286 | Purebred Dairy, 1101-1200 lb, Heifers | | | | | | |
| 8290 | Purebred Dairy, 1201-1300 lb, Heifers | | | | | | |
| 8296 | Purebred Dairy, 1301 lb +, Heifers | | | | | | |
| 8280 | Purebred Dairy, Calves, Steers | | | | | | |
| 8302 | Purebred Dairy, 301-400 lb, Bulls | | | | | | |
| 8306 | Purebred Dairy, 401-500 lb, Bulls | | | | | | |
| 8310 | Purebred Dairy, 501-600 lb, Bulls | | | | | | |
| 8314 | Purebred Dairy, 601-700 lb, Bulls | | | | | | |
| 8318 | Purebred Dairy, 701-800 lb, Bulls | | | | | | |
| 8322 | Purebred Dairy, 801-900 lb, Bulls | | | | | | |
| 8326 | Purebred Dairy, 901-1000 lb, Bulls | | | | | | |
| 8284 | Purebred Dairy, 1001-1100 lb, Bulls | | | | | | |
| 8288 | Purebred Dairy, 1101-1200 lb, Bulls | | | | | | |
| 8292 | Purebred Dairy, 1201-1300 lb, Bulls | | | | | | |
| 8294 | Purebred Dairy, 1301-1400 lb, Bulls | | | | | | |
| 8298 | Purebred Dairy, 1401 lb +, Bulls | | | | | | |
| 8327 | Purebred Dairy, Heifers, Bred | | | | | | |
| 8328 | Purebred Dairy, Replacement Heifers | | | | | | |

Goats

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 8902 | Goats, Breeding, Bucks | | | | | | |
| 8904 | Goats, Breeding, Does | | | | | | |
| 8910 | Goats, Kids (> 66 lb) | | | | | | |
| 8912 | Goats, Kids (< 65 lb) | | | | | | |
| 8916 | Purebred, Goats, Breeding, Bucks | | | | | | |
| 8918 | Purebred, Goats, Breeding, Does | | | | | | |
| 8920 | Purebred Goats, Kids (> 66 lb) | | | | | | |
| 8922 | Purebred Goats, Kids (< 65 lb) | | | | | | |

Horses

| Code | Description | BC | MB | NL | NB | NS | YT |
|------|------------------------------------|----|----|----|----|----|----|
| 8558 | Horses, Breeding, Mares | | | | | | |
| 8560 | Horses, Breeding, Studs | | | | | | |
| 8561 | Horses, Semen | | | | | | |
| 8562 | Horses, Colts | | | | | | |
| 8567 | Horses, Mares | | | | | | |
| 8569 | Horses, Geldings | | | | | | |
| 8570 | Horses, Slaughter | | | | | | |
| 8572 | Pregnant Mare Urine Produced (PMU) | | | | | | |
| 8574 | Purebred Horses, Breeding, Mares | | | | | | |
| 8576 | Purebred Horses, Breeding, Studs | | | | | | |
| 8578 | Purebred Horses, Colts | | | | | | |
| 8582 | Purebred Horses, Slaughter | | | | | | |

Other Livestock

| Code | Description | BC | MB | NL | NB | NS | YT |
|------|--------------------------------------|----|----|----|----|----|----|
| 7502 | Alpaca, Breeding, Hembras | | | | | | |
| 7504 | Alpaca, Breeding, Machos | | | | | | |
| 7506 | Alpaca, Cria, Hembras | | | | | | |
| 7508 | Alpaca, Cria, Machos | | | | | | |
| 7516 | Alpaca, Fibre | | | | | | |
| 7552 | Llama, Breeding, Females | | | | | | |
| 7554 | Llama, Breeding, Males | | | | | | |
| 7556 | Llama, Cria, Females | | | | | | |
| 7558 | Llama, Cria, Males | | | | | | |
| 7566 | Llama, Fibre | | | | | | |
| 8134 | Breeding Females, Leased (not owned) | | | | | | |
| 8402 | Deer, Breeding, Bucks | | | | | | |
| 8404 | Deer, Breeding, Does | | | | | | |
| 8410 | Deer, Fawn, Bucks | | | | | | |
| 8412 | Deer, Fawn, Does | | | | | | |
| 8416 | Deer, Feeder, Bucks | | | | | | |
| 8418 | Deer, Feeder, Does | | | | | | |
| 8419 | Deer, Semen | | | | | | |
| 8420 | Deer, Yearling, Bucks | | | | | | |
| 8421 | Deer, Hunt, Bucks | | | | | | |

Other Livestock

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|-----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 8422 | Deer, Yearling, Does | | | | | | |
| 8423 | Red Deer, Breeding, Bulls | | | | | | |
| 8424 | Red Deer, Breeding, Cows | | | | | | |
| 8425 | Red Deer, Bulls, Producing Velvet | | | | | | |
| 8426 | Red Deer, Calves Bull | | | | | | |
| 8427 | Red Deer, Calves Heifers | | | | | | |
| 8430 | Red Deer, Feeder, Heifers | | | | | | |
| 8431 | Red Deer, Semen | | | | | | |
| 8432 | Red Deer, Velvet | | | | | | |
| 8433 | Red Deer, Yearling, Heifers | | | | | | |
| 8434 | Red Deer, Yearling, Spikers | | | | | | |
| 8436 | Red Deer, Hunt, Bulls | | | | | | |
| 8452 | Elk, Breeding, Bulls | | | | | | |
| 8453 | Elk, Hunt, Bulls | | | | | | |
| 8454 | Elk, Breeding, Cows | | | | | | |
| 8456 | Elk, Bulls Producing Velvet | | | | | | |
| 8460 | Elk, Calves, Bull | | | | | | |
| 8462 | Elk, Calves, Heifers | | | | | | |
| 8469 | Elk, Semen | | | | | | |
| 8470 | Elk, Velvet | | | | | | |
| 8474 | Elk, Yearling, Heifers | | | | | | |
| 8476 | Elk, Yearling, Spikers | | | | | | |
| 8502 | Reindeer, Breeding, Bulls | | | | | | |
| 8504 | Reindeer, Breeding, Cows | | | | | | |
| 8508 | Reindeer, Calves, Bull | | | | | | |
| 8510 | Reindeer, Calves, Heifers | | | | | | |
| 8512 | Reindeer, Feeder, Bulls | | | | | | |
| 8514 | Reindeer, Feeder, Heifers | | | | | | |
| 8516 | Reindeer, Yearling, Bulls | | | | | | |
| 8518 | Reindeer, Yearling, Heifers | | | | | | |
| 8520 | Reindeer, Trained | | | | | | |
| 8550 | Donkey, Jackass | | | | | | |
| 8551 | Donkey, Jackass, Registered | | | | | | |
| 8552 | Donkey, Jennys | | | | | | |
| 8553 | Donkey, Jennys, Registered | | | | | | |
| 8555 | Donkey, Geldings | | | | | | |
| 8556 | Mule, Mollys | | | | | | |
| 8557 | Mule, Johns | | | | | | |
| 8600 | Chinchillas for Pelts | | | | | | |

Other Livestock

| Code | Description | BC | MB | NL | NB | NS | YT |
|------|--------------------------------|----|----|----|----|----|----|
| 8602 | Chinchillas, Breeding, Females | | | | | | |
| 8604 | Chinchillas, Breeding, Males | | | | | | |
| 8627 | Fox for Pelts | | | | | | |
| 8629 | Fox, Breeding, Reynards | | | | | | |
| 8631 | Fox, Breeding, Vixens | | | | | | |
| 8637 | Fox, Pups | | | | | | |
| 8652 | Mink for Pelts | | | | | | |
| 8654 | Mink, Breeding, Females | | | | | | |
| 8656 | Mink, Breeding, Males | | | | | | |
| 8662 | Mink, Kits | | | | | | |
| 8677 | Rabbits, Breeding, Bucks | | | | | | |
| 8679 | Rabbits, Breeding, Does | | | | | | |
| 8687 | Rabbits, Kits | | | | | | |
| 8691 | Rabbits, Fryers | | | | | | |
| 8693 | Rabbits, Stewers | | | | | | |
| 8852 | Wild Boar, Breeding, Boars | | | | | | |
| 8854 | Wild Boar, Breeding, Sows | | | | | | |
| 8856 | Wild Boar, Finishers | | | | | | |
| 8858 | Wild Boar, Growers | | | | | | |
| 8862 | Wild Boar, Weanlings | | | | | | |

Poultry

| Code | Description | BC | MB | NL | NB | NS | YT |
|------|--|----|----|----|----|----|----|
| 7654 | Chickens, Layers, Broiler Eggs for Hatching | | | | | | |
| 7656 | Chickens, Layers, Eggs for Consumption | | | | | | |
| 7658 | Chickens, Pullets | | | | | | |
| 7660 | Chickens, Roosters | | | | | | |
| 7663 | Eggs for Hatching | | | | | | |
| 7664 | Eggs for Consumption | | | | | | |
| 7665 | Eggs for Consumption, Organic | | | | | | |
| 7667 | Chickens, Chicks | | | | | | |
| 7670 | Purebred Chickens, Layers, Broiler Eggs for Hatching | | | | | | |
| 7672 | Purebred Chickens, Layers, Eggs for Consumption | | | | | | |
| 7674 | Purebred, Chickens, Pullets | | | | | | |
| 7676 | Purebred, Chickens, Roosters | | | | | | |
| 7677 | Chickens, Broilers, Chicks Hatched | | | | | | |
| 7678 | Chickens, Layers, Chicks Hatched | | | | | | |

Poultry

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|--------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 7680 | Chickens (up to 1.4 kg) | | | | | | |
| 7681 | Chickens (over 1.4 kg up to 2.7 kg) | | | | | | |
| 7682 | Chickens (over 2.7 kg) | | | | | | |
| 7702 | Ducks, Broilers | | | | | | |
| 7706 | Ducks, Drakes | | | | | | |
| 7708 | Ducks, Ducklings | | | | | | |
| 7712 | Ducks, Eggs | | | | | | |
| 7714 | Ducks, Hens | | | | | | |
| 7752 | Geese, Broilers | | | | | | |
| 7758 | Geese, Eggs | | | | | | |
| 7760 | Geese, Female | | | | | | |
| 7762 | Geese, Ganders | | | | | | |
| 7764 | Geese, Goslings | | | | | | |
| 7793 | Partridge, Broilers | | | | | | |
| 7795 | Partridge, Pullets | | | | | | |
| 7796 | Partridge, Roosters | | | | | | |
| 7798 | Partridge, Eggs for Hatching | | | | | | |
| 7800 | Partridge, Hens | | | | | | |
| 7804 | Pheasant, Chicks | | | | | | |
| 7810 | Pheasant, Eggs | | | | | | |
| 7811 | Pheasant, Ring Neck, Broilers | | | | | | |
| 7812 | Pheasant, Hens | | | | | | |
| 7813 | Pheasant, White, Broilers | | | | | | |
| 7814 | Pheasant, Rooster | | | | | | |
| 7818 | Pigeon, Squab Roasters | | | | | | |
| 7820 | Pigeon, Pullets | | | | | | |
| 7825 | Pigeon, Breeding Pair | | | | | | |
| 7842 | Silkies, Broilers | | | | | | |
| 7844 | Silkies, Pullets | | | | | | |
| 7845 | Silkies, Roosters | | | | | | |
| 7847 | Silkies, Eggs for Hatching | | | | | | |
| 7852 | Purebred Turkeys, Chicks | | | | | | |
| 7856 | Purebred Turkeys, Eggs | | | | | | |
| 7858 | Purebred Turkeys, Hens | | | | | | |
| 7860 | Purebred Turkeys, Toms | | | | | | |
| 7861 | Turkeys (up to 6.2 kg) | | | | | | |
| 7863 | Turkeys (over 6.2 kg up to 8.5 kg) | | | | | | |
| 7865 | Turkeys (over 8.5 kg up to 10.8 kg) | | | | | | |
| 7867 | Turkeys (over 10.8 kg up to 13.3 kg) | | | | | | |
| 7869 | Turkeys (over 13.3 kg) | | | | | | |
| 7870 | Turkeys, Eggs | | | | | | |

Poultry

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 7871 | Turkeys, Poultts, Breeding | | | | | | |
| 7872 | Turkeys, Hens | | | | | | |
| 7873 | Turkeys, Poultts, Broilers | | | | | | |
| 7876 | Turkeys, Toms | | | | | | |
| 7877 | Taiwanese Chickens, Hens | | | | | | |
| 7880 | Taiwanese Chickens, Broilers | | | | | | |
| 7882 | Taiwanese Chickens, Pullets | | | | | | |
| 7883 | Taiwanese Chickens, Roosters | | | | | | |
| 7885 | Taiwanese Chickens, Eggs for Hatching | | | | | | |
| 7887 | Taiwanese Chickens, Chicks | | | | | | |
| 7888 | Quail, Broilers | | | | | | |
| 7890 | Quail, Pullets | | | | | | |
| 7891 | Quail, Roosters | | | | | | |
| 7893 | Quail, Eggs for Hatching | | | | | | |
| 7899 | Silkies, Hens | | | | | | |
| 7900 | Silkies, Chicks | | | | | | |

Ratites

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|--------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 7727 | Emu, Boomers | | | | | | |
| 7729 | Emu, Chicks | | | | | | |
| 7737 | Emu, Eggs | | | | | | |
| 7739 | Emu, Flyers | | | | | | |
| 7741 | Emu, Slaughter | | | | | | |
| 7777 | Ostrich, Chicks | | | | | | |
| 7783 | Ostrich, Eggs | | | | | | |
| 7785 | Ostrich, Hens | | | | | | |
| 7787 | Ostrich, Roosters | | | | | | |
| 7789 | Ostrich, Slaughter | | | | | | |
| 7827 | Rheas, Chicks | | | | | | |
| 7833 | Rheas, Eggs | | | | | | |
| 7835 | Rheas, Hens | | | | | | |
| 7837 | Rheas, Roosters | | | | | | |
| 7839 | Rheas, Slaughter | | | | | | |

Sheep

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|--------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 8952 | Sheep, Breeding, Ewes | | | | | | |
| 8954 | Sheep, Breeding, Rams | | | | | | |
| 8960 | Sheep, Feeder, Lambs | | | | | | |
| 8962 | Sheep, Lambs | | | | | | |
| 8966 | Purebred Sheep, Breeding, Ewes | | | | | | |
| 8968 | Purebred Sheep, Breeding, Rams | | | | | | |
| 8970 | Purebred Sheep, Feeder, Lambs | | | | | | |
| 8972 | Purebred Sheep, Lambs | | | | | | |
| 8976 | Wool | | | | | | |

Swine

| Code | Description | BC | MB | NL | NB | NS | YT |
|-------------|------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 8752 | Hogs, Breeding, Boars | | | | | | |
| 8754 | Hogs, Breeding, Sows | X | X | | | | |
| 8755 | Hogs, Gilts | | | | | | |
| 8763 | Hogs, Feeder, Birth – 18 lb | X | X | | | | |
| 8764 | Hogs, Feeder, 19 lb – 36 lb | X | X | | | | |
| 8765 | Hogs, Feeder, 37 lb – 65 lb | X | X | | | | |
| 8766 | Hogs, Feeder, 66 lb – 100 lb | X | X | | | | |
| 8767 | Hogs, Feeder, 101 lb – 140 lb | X | X | | | | |
| 8768 | Hogs, Feeder, 141 lb – 180 lb | X | X | | | | |
| 8769 | Hogs, Feeder, 181 lb – 220 lb | X | X | | | | |
| 8770 | Hogs, Feeder, 221 lb – 240 lb | X | X | | | | |
| 8791 | Hogs, Feeder, 241 lb – 260 lb + lb | X | X | | | | |
| 8771 | Hogs, Semen | | | | | | |
| 8774 | Purebred Hogs, Breeding, Boars | | | | | | |
| 8776 | Purebred Hogs, Breeding, Sows | | | | | | |
| 8789 | Purebred Hogs, Gilts | | | | | | |

British Columbia

| District Number | District Name |
|-----------------|------------------------|
| 1 | East Kootenay |
| 3 | Central Kootenay |
| 5 | Kootenay Boundary |
| 7 | Okanagan-Similkameen |
| 9 | Fraser Valley |
| 15 | Greater Vancouver |
| 17 | Capital |
| 19 | Cowichan Valley |
| 21 | Nanaimo |
| 23 | Alberni-Clayoquot |
| 24 | Strathcona |
| 26 | Comox Valley |
| 27 | Powell River |
| 29 | Sunshine Coast |
| 31 | Squamish-Lillooet |
| 33 | Thompson-Nicola |
| 35 | Central Okanagan |
| 37 | North Okanagan |
| 39 | Columbia-Shuswap |
| 41 | Cariboo |
| 43 | Mount Waddington |
| 45 | Central Coast |
| 47 | Skeena-Queen Charlotte |
| 49 | Kitimat-Stikine |
| 51 | Bulkley-Nechako |
| 53 | Fraser-Fort George |
| 55 | Peace River |
| 57 | Stikine |
| 59 | Northern Rockies |

Manitoba

| Municipality Number | Municipality Name |
|---------------------|----------------------|
| 101 | Ellice - Archie |
| 102 | Argyle |
| 105 | Bifrost - Riverton |
| 107 | Oakview |
| 109 | Brenda-Waskada |
| 110 | Brokenhead |
| 111 | Grassland |
| 112 | Cartier |
| 114 | Clanwilliam-Erickson |
| 115 | Coldwell |
| 116 | Cornwallis |
| 118 | Dauphin |
| 119 | DeSalaberry |
| 120 | Dufferin |
| 121 | East St. Paul |
| 122 | Two Borders |
| 124 | Elton |
| 126 | Ethelbert |
| 127 | Emerson-Franklin |
| 129 | Gimli |
| 132 | Grandview |

Manitoba

| Municipality Number | Municipality Name |
|---------------------|------------------------------|
| 133 | Grey |
| 135 | Hanover |
| 138 | LaBroquerie |
| 139 | Lac du Bonnet |
| 142 | Glenella-Landsdowne |
| 143 | Lakeshore |
| 144 | Lorne |
| 145 | Louise |
| 146 | Macdonald |
| 147 | McCreary |
| 149 | Minitonas-Bowsman |
| 151 | Montcalm |
| 152 | Morris |
| 153 | Boissevain-Morton |
| 154 | Mossey River |
| 155 | North Cypress-Langford |
| 156 | North Norfolk |
| 157 | Oakland-Wawanesa |
| 159 | Minto-Odanah |
| 161 | Pembina |
| 162 | Pipestone |
| 163 | Portage la Prairie |
| 164 | Rhineland |
| 165 | Ritchot |
| 167 | Cartwright-Roblin |
| 168 | Rockwood |
| 169 | Roland |
| 170 | Rosedale |
| 172 | Rosser |
| 174 | St. Andrews |
| 175 | Ste Anne |
| 176 | St. Clements |
| 177 | St. Francois Xavier |
| 178 | St. Laurent |
| 181 | Riding Mountain West |
| 182 | Hillsburg-Roblin-Shell River |
| 183 | Yellowhead |
| 184 | Sifton |
| 185 | West Interlake |
| 187 | Glenboro-South Cypress |
| 188 | Norfolk Treherne |
| 189 | Springfield |
| 190 | Stanley |
| 192 | Prairie Lakes |
| 193 | Swan Valley West |
| 194 | Tache |
| 195 | Thompson |
| 196 | Killarney-Turtle Mountain |
| 197 | Victoria |
| 198 | Victoria Beach |
| 199 | Wallace-Woodworth |
| 200 | Westlake-Gladstone |
| 201 | West St. Paul |
| 202 | Whitehead |
| 203 | Whitemouth |

Manitoba

| Municipality Number | Municipality Name |
|---------------------|----------------------|
| 205 | Deloraine-Winchester |
| 206 | Woodlands |
| 208 | Headingley |
| 323 | Gilbert Plains |
| 331 | Hamiota |
| 353 | Rosburn |
| 359 | Ste. Rose |
| 403 | Prairie View |
| 443 | Riverdale |
| 445 | Russell-Binscarth |
| 449 | Souris-Glenwood |
| 600 | Alexander |
| 601 | Alonsa |
| 602 | Armstrong |
| 604 | Kelsey |
| 605 | Fisher |
| 606 | Grahamdale |
| 609 | Harrison Park |
| 610 | Piney |
| 611 | Reynolds |
| 612 | Stuartburn |
| 617 | Mountain South |

New Brunswick

| County Number | County Name |
|---------------|-----------------------|
| 1 | St John County |
| 2 | Charlotte County |
| 3 | Sunbury County |
| 4 | Queens County |
| 5 | Kings County |
| 6 | Albert County |
| 7 | Westmorland County |
| 8 | Kent County |
| 9 | Northumberland County |
| 10 | York County |
| 11 | Carleton County |
| 12 | Victoria County |
| 13 | Madawaska County |
| 14 | Restigouche County |
| 15 | Gloucester County |

Nova Scotia

| County Number | County Name |
|---------------|--------------------|
| 1 | Shelburne County |
| 2 | Yarmouth County |
| 3 | Digby County |
| 4 | Queens County |
| 5 | Annapolis County |
| 6 | Lunenburg County |
| 7 | Kings County |
| 8 | Hants County |
| 9 | Halifax County |
| 10 | Colchester County |
| 11 | Cumberland County |
| 12 | Pictou County |
| 13 | Guysborough County |
| 14 | Antigonish County |
| 15 | Inverness County |
| 16 | Richmond County |
| 17 | Cape Breton County |
| 18 | Victoria County |

Yukon

| District Number | District Name |
|-----------------|---------------------|
| 1 | Dawson-Mayo |
| 2 | Kluane |
| 3 | Pelly-Faro-Carmacks |
| 4 | Watson Lake |
| 5 | Whitehorse |

Expense Code List

| Code | Expenses |
|------|--|
| 9661 | Containers and twine |
| 9662 | Fertilizer and soil supplements |
| 9663 | Pesticides and chemical treatments |
| 9665 | Insurance premiums (crop or production) |
| 9713 | Veterinary fees, medicine, and breeding fees |
| 9714 | Minerals and salts |
| 9764 | Machinery (gasoline, diesel fuel, oil) |
| 9799 | Electricity |
| 9801 | Freight and shipping |
| 9802 | Heating fuel |
| 9815 | Arm's length salaries |
| 9822 | Storage/drying |
| 9836 | Commissions and levies |
| 9953 | Private insurance premiums for allowable commodities |

Units of Measurement Code List

| Code | Description |
|------|-------------|
| 1 | Pounds |
| 2 | Tonnes |
| 4 | Bushels |
| 5 | Kilograms |
| 7 | Small Bales |
| 8 | Large Bales |
| 10 | Litres |
| 16 | CWT |
| 64 | Other |

Productive Capacity List

| Code | Description | Units |
|------|--|---------------------------------------|
| 100 | Alpaca | Number of females that have birthed |
| 101 | Bison | Number of females that have birthed |
| 102 | Feeder Bison (fed up to 700 lb) | Number of animals fed |
| 103 | Finished Bison (fed over 701 lb) | Number of animals fed |
| 104 | Cattle | Number of females that have birthed |
| 105 | Feeder cattle (fed up to 900 lb) | Number of animals fed |
| 106 | Finished cattle (fed over 901 lb) | Number of animals fed |
| 108 | Chicken, Layers, Broiler Eggs for Hatching | Number of producing hens |
| 109 | Chicken, Layers, Eggs for Consumption | Number of producing hens |
| 111 | Finished Dairy Cattle (fed over 901 lb) | Number of animals fed |
| 112 | Feeder Dairy Cattle (fed up to 900 lb) | Number of animals fed |
| 113 | Dairy | Number of kg of butterfat/day |
| 115 | Deer | Number of females that have birthed |
| 116 | Ducks, Broiler | Number sold |
| 117 | Elk | Number of females that have birthed |
| 118 | Elk, Bulls Producing Velvet | Number of bulls producing |
| 119 | Emu | Number of females that have birthed |
| 121 | Geese, Broiler | Number sold |
| 122 | Goats | Number of females that have birthed |
| 123 | Hogs, Farrow to Finish | Number of females that have birthed |
| 124 | Hogs, feeders (fed over 51 lb) | Number of animals fed |
| 125 | Hogs, nursery (fed up to 50 lb) | Number of animals fed |
| 126 | Honey Bees, Producing (Hives) | Number of hives producing |
| 127 | Horses | Number of females that have birthed |
| 128 | Pregnant Mare Urine (PMU) produced | Number of grams contracted |
| 129 | Leaf Cutter Bees, Producing (Gallons) | Number of gallons of bees pollinating |
| 130 | Llama | Number of females that have birthed |
| 132 | Ostrich | Number of females that have birthed |
| 136 | Reindeer | Number of females that have birthed |
| 137 | Rheas | Number of females that have birthed |
| 138 | Sheep | Number of females that have birthed |
| 140 | Wild Boar | Number of females that have birthed |
| 141 | Custom Fed Cattle | Number of animal feed days |
| 142 | Custom Fed Hogs | Number of animal feed days |
| 143 | Chicken, Broilers | Number of kg produced |
| 144 | Turkey, Broilers | Number of kg produced |
| 145 | Hogs, Farrowing | Number of females that have birthed |
| 149 | Semen, Hogs | Number of straws sold |
| 150 | Semen, Elks | Number of straws sold |
| 151 | Semen, Cattle | Number of straws sold |
| 152 | Semen, Deer | Number of straws sold |
| 153 | Turkey, Breeder, Hatching Eggs | Number of producing hens |
| 154 | Silkie, Broilers | Number sold |

Productive Capacity List

| Code | Description | Units |
|------|--|--|
| 155 | Silkies, Breeder, Hatching Eggs | Number of producing hens |
| 156 | Chicken, Taiwanese, Broilers | Number sold |
| 157 | Chicken, Taiwanese, Breeder, Hatching Eggs | Number of producing hens |
| 158 | Blue Leg, Broilers | Number sold |
| 159 | Blue Leg, Breeder Hatching Eggs | Number of producing hens |
| 160 | Partridge, Broilers | Number sold |
| 161 | Partridge, Breeder Hatching Eggs | Number of producing hens |
| 162 | Pheasant, Ring Neck, Broilers | Number sold |
| 163 | Pheasant, Ring Neck, Breeder Hatching Eggs | Number of producing hens |
| 164 | Pheasant, White, Broilers | Number sold |
| 165 | Pheasant, White, Breeder, Hatching Eggs | Number of producing hens |
| 166 | Quail, Broilers | Number sold |
| 167 | Quail, Breeder Hatching Eggs | Number of producing hens |
| 168 | Ducks, Breeder Hatching Eggs | Number of producing hens |
| 169 | Geese, Breeder Hatching Eggs | Number of producing hens |
| 170 | Squab, Breeding Set | Number of breeding sets |
| 171 | Cattle, Bred Heifers | Number sold |
| 172 | Sheep, Feeders | Number of animals fed |
| 173 | Elk, Feeders | Number of animals fed |
| 175 | Deer, Feeders | Number of animals fed |
| 176 | Horse, Feeders | Number of animals fed |
| 177 | Wild Boar, Finishers | Number of animals fed |
| 178 | Donkeys | Number of females that have birthed |
| 180 | Hogs, Gilts | Number sold |
| 181 | Custom Fed Bison | Number of animal feed days |
| 182 | Custom Fed Sheep | Number of animal feed days |
| 183 | Goats, Feeders | Number of animals fed |
| 184 | Custom Fed, Goats | Number of animal feed days |
| 186 | Red Deer, Bulls Producing Velvet | Number of bulls producing |
| 187 | Red Deer | Number of females that have birthed |
| 188 | Semen, Red Deer | Number of straws sold |
| 190 | Custom Feeders Elk | Number of animal feed days |
| 191 | Goats, Dairy | Number of females in milk producing herd |
| 192 | Semen, Horse | Number of straws sold |
| 193 | Chinchillas | Number of females that have birthed |
| 194 | Fox | Number of females that have birthed |
| 195 | Mink | Number of females that have birthed |
| 196 | Rabbits | Number of females that have birthed |
| 197 | Chicken, Pullets | Number of animals fed |
| 198 | Custom fed, Chicken, Pullets | Number of animals fed |
| 199 | Turkey, Poults | Number of poults hatched |
| 200 | Custom Fed Mink | Number of animals fed |

