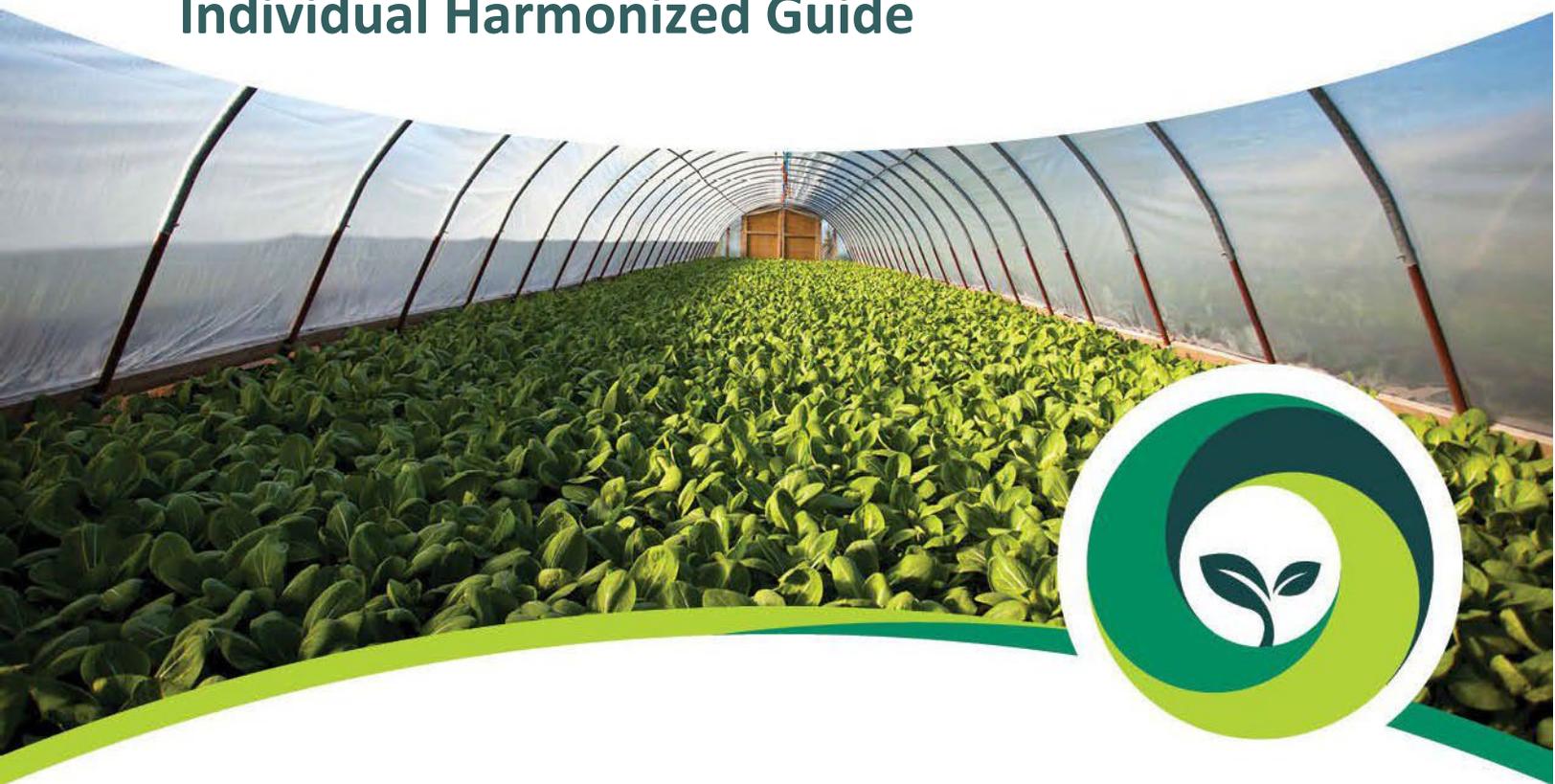# Sustainable Canadian Agricultural Partnership

Competitive. Innovative. Resilient.

2023 AgriStability and AgriInvest Program

Corporation/Co-operative and Special Individual Harmonized Guide

Before you start

This guide will help you complete your form to participate in the AgriStability and AgriInvest programs if you are applying as a corporation, co-operative or special individual.

- AgriStability - a margin-based program that provides income support when you experience larger income losses

- AgriInvest - a self-managed producer-government savings account designed to help producers:

    - manage small income declines

    - make investments to manage risk and improve market income

Review this guide to make sure you fill out your form correctly. Providing correct information on your form helps us calculate your benefits accurately and prevents processing 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 gives you general information. Read the program guidelines for more information.

Is this guide for you?

Use this guide and form if you:

- want to participate in the AgriStability or AgriInvest program, or both for 2023

- farm in British Columbia, Manitoba, Newfoundland and Labrador, Nova Scotia, New Brunswick, Northwest Territories or Yukon

- farm as one of the following:

    - corporation

    - co-operative

    - communal organization

    - limited partnership applying as an entity

    - non-resident

    - Status Indian who is exempt from the Income Tax Act

    - Band farm

    - trust

    - estate of a deceased participant (rights and things only)

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

- Alberta

- Saskatchewan

- Ontario

- Quebec

- Prince Edward Island

Contact your provincial Administration at one of the following listed numbers for a copy of the correct forms and guide for your province.

AgriStability and AgriInvest contact information

Federal Administration contact information

Program Administration
PO Box 3200
Winnipeg MB R3C 5R7

Toll-free telephone: 1-866-367-8506

Calling from outside Canada: 204-926-9650
TTY: 613-773-2600

Websites: agriculture.canada.ca/agristability
agriculture.canada.ca/agriinvest

Provincial Administration contact information

Alberta

Agriculture Financial Services Corporation
5718-56th Avenue
Lacombe AB T4L 1B1
Toll-free telephone: 1-877-899-2372
Fax: 403-782-8348
Toll-free fax: 1-855-700-2372
Email: info@afsc.ca
Website: afsc.ca

British Columbia

British Columbia AgriStability Administration
Ministry of Agriculture and Food
200-1500 Hardy Street
Kelowna BC V1Y 8H2
Toll-free telephone: 1-877-343-2767
Fax: 1-250-712-3279
Email: Agristability@gov.bc.ca
Website: gov.bc.ca/agristability

Ontario

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

Prince Edward Island

AgriStability Administration
Agricultural Insurance Corporation
PO Box 400
7 Gerald MacCarville Drive
Kensington PE C0B 1M0
Toll-free telephone: 1-855-251-9695
Fax: 902-836-8912
Email: PEIAgriStability@gov.pe.ca
Website: princeedwardisland.ca

Quebec

La Financière agricole du Québec
Toll-free telephone: 1-800-749-3646
Website: fadq.qc.ca

Saskatchewan

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

Where to mail your forms

Mail your forms to us 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 for your AgriStability and AgriInvest form.

To get this form, go to agriculture.canada.ca/agristability, or agriculture.canada.ca/agriinvest or call 1–866–367–8506.

Send this form and any attachments to your Administration at the address provided on the form. See "Adjustments" on page 3 for information.

AgriStability and AgriInvest form deadline

The deadline to send your 2023 AgriStability and AgriInvest form without penalty is September 30, 2024. For information on deadlines, see "Important deadlines" on page 3.

Do you need more information?

Do you have questions about your participation in the programs?

For AgriStability, contact:

- the federal Administration if you farm in Manitoba, Newfoundland and Labrador, Nova Scotia, New Brunswick, Northwest Territories or Yukon

- your provincial Administration if you farm in British Columbia

For AgriInvest, contact

- the federal Administration except if you farm in Quebec

See "AgriStability and AgriInvest contact information" on page ii.

2023 Did you know?

Corporations can file their form electronically

Corporations can file their 2023 AgriStability and AgriInvest Statement A form to the Canada Revenue Agency (CRA) through the Internet. Using CRA's Corporation Internet Filing service is a fast, easy and secure way to file your form online. CRA will electronically send us your data. For more information on CRA's Corporation Internet filing, go to canada.ca/en/revenue-agency/services/e-services/e-services-businesses/corporation-internet-filing.

Co-operatives, communal organizations and special individuals will continue to file a paper copy of their form to us.

The Program payment lists may change each year

Program payments and codes may change from year to year so it is important that you check the Program Payment lists to make sure that you are using the correct codes. Using the correct codes helps us calculate your benefits accurately and prevents processing delays.

For more information on reporting program payments, see "Income from program payments" on page 15. For the program payments and codes see Program payment lists A and B, on pages 46 and 48.

Table of contents

Chapter 1: Your AgriStability and AgriInvest programs

You can choose to participate in AgriStability only, AgriInvest 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.

AgriStability

AgriStability is a voluntary program that provides support when you experience larger income losses.

Are you eligible?

To participate in AgriStability for the 2023 program year, you must:

- file a Corporation/Co-operative and Special Individual form by December 31, 2024
- file a 2023 Canadian income tax return reporting eligible farming income (loss) by December 31, 2024 (except Status Indians farming on a reserve in Canada who are exempt from filing an income tax return)
- 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
- completed a production cycle (for example, growing and harvesting a crop or rearing livestock)

We may waive the requirements to complete six consecutive months of farming activity and a production cycle if you experienced a disaster.

How to participate

Fill in and send pages 1 to 6 of your Statement A by the deadline. See page 3 for information on program deadlines.

AgriStability benefit calculations

AgriStability is based on margins.

Program margin - your allowable income minus your allowable expenses in the current year adjusted for changes in purchased inputs, receivables, payables, and inventory.

Generally, you will receive an AgriStability payment when your program margin in the current year falls more than 30% below your reference margin. AgriStability covers 80% of your decline that is beyond the 30%.

2023 Reference margins will be calculated as follows:

- If you participated in the program in any of the past four years, we will calculate your reference margin using the program margins for the previous five years. The highest and lowest program margins are dropped and the remaining three are averaged. This is called an Olympic average.
- If you did not participate in the program in the past four years, we will calculate your reference margin using an average of the three previous program margins. We will continue to calculate your reference margin using three previous program margins until you have five years of historical information on file.

- If you did not have farming activity in one or more of the five previous years, your reference margin will be calculated using an average of the three previous years. If you did not have farming activity in any of the three previous years, we will create margins for any missing years using industry averages.

For more information on margins and how we calculate AgriStability payments, see your program handbook or visit the website.

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 fee is $3.15 for every $1,000.00 of contribution reference margin protected (based on coverage of 70% of your margin). The minimum fee is $45.00. See your Enrolment Notice or your program handbook for more information on the program fee and participation rules.

Administrative cost share (ACS)

You must pay $55.00 each year for administration costs.

To participate in AgriStability, you must pay your fee and ACS by the deadline. You can:

- pay electronically through your financial institution (contact them to see if they offer this service)
- send your cheque direct to your Administration

For more information contact your Administration.

Note: The electronic payment is not available for producers in British Columbia.

AgriInvest

AgriInvest is a voluntary program that provides you with a self-managed producer-government savings account.

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 2023 program year, you must:

- file a Corporation/Co-operative and Special Individual form by December 31, 2024
- file a 2023 Canadian income tax return reporting eligible farming income (loss) by December 31, 2024 (except Status Indians farming on a reserve in Canada who are exempt from filing an income tax return)
- meet all program requirements by the deadlines

How to participate

Fill in and send pages 1 to 4 of your Statement A by the deadline. See below for information on program deadlines.

AgriInvest benefit calculations

AgriInvest deposits are based on a percentage of your allowable net sales. Allowable net sales 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 showing your deposit options.

Chapter 2: Participating in AgriStability and AgriInvest

Important deadlines

April 30, 2023

- deadline to enrol for 2023 AgriStability

September 30, 2024

- initial deadline to submit your 2023 AgriStability and AgriInvest form without a late filing penalty

December 31, 2024

- final deadline to file your 2023 income tax return reporting farming income (loss) to the Canada Revenue Agency to be eligible for AgriStability and AgriInvest program benefits
- final deadline to submit your 2023 AgriStability and AgriInvest form with a late filing penalty

We will reduce your AgriStability benefit by $500 each month (or part of a month) you submit your form between the initial and final deadline. Forms received after December 31, 2024 are not eligible for benefits.

If your AgriStability late filing penalty is more than your AgriStability program payment we will reduce your payment to zero. We do not apply late filing penalties to the next program year.

You must complete and send in your 2023 form by December 31, 2024 if you received an AgriStability Interim Payment or a Targeted Advance Payment (or both) for the 2023 program year. If you do not, you must repay the money you received.

We will reduce your AgriInvest maximum government deposit by 5% for each month (or part of a month) that you submit your form between the initial and final deadline. Forms received after December 31, 2024 will not be eligible for 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 either:

- send additional information about your farm to your Administration
- adjust your AgriStability and AgriInvest form information

If you farm in Manitoba, Newfoundland and Labrador, Nova Scotia, New Brunswick, Northwest Territories or Yukon, send this form and any attachments to the federal Administration address.

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

- both the federal Administration and your provincial Administration for information affecting AgriInvest
- your provincial Administration only for information affecting AgriStability

We may require the Canada Revenue Agency to accept your adjustment before we will accept it for AgriStability and AgriInvest.

You can request changes to your mailing address either:

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

Personal information

For details on how we may share your information, see "Confidential information and participant consent" on page 6 of the Statement A.

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

If you want to access or correct your personal information, contact the Access to Information and Privacy Coordinator at:

Access to Information and Privacy Office
Agriculture and Agri-Food Canada
1341 Baseline Road
Ottawa ON K1A 0C5
Telephone: 613-773-0970
Fax: 613-773-1380
Email: aafc.atip-aiprp.aac@agr.gc.ca

For general inquiries on privacy of personal information, contact the Office of the Privacy Commissioner (OPC) at:

Office of the Privacy Commissioner of Canada
30 Victoria Street
Gatineau QC K1A 1H3
Toll-free telephone: 1-800-282-1376
Telephone: 819-994-5444
TTY: 819-994-6591
Website: priv.gc.ca

If you have a complaint under the Privacy Act, contact the Office of the Privacy Commissioner.

Chapter 3: Completing your form

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.

Each partner in a partnership must complete a form reporting 100% of the partnership income and expenses and provide their percentage share.

Participant information

Participant identification

Enter your name, address and telephone number.

Enter your fax number and email address (if applicable).

Enter your participant identification number (PIN). You can find your PIN on either your:

- AgriStability Enrolment Notice (EN)
- AgriInvest Deposit Notice

If you cannot find your PIN, contact your Administration.

Enter your social insurance number (SIN) if you are filing as an individual.

Enter your business number (BN) if you have been assigned one. Corporations must also enter the RC number.

Trusts enter the account number assigned by the Canada Revenue Agency. Enter the business number for the trust if it has been assigned one.

Enter your trust number if filing as a communal organization.

Enter your band number if you are a band farm.

Enter your language of preference.

Contact person information

Fill in this area if you would like 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.

Your contact person can:

- ask us questions about your account
- send us information or request adjustments to your information
- ask for copies of letters or statements we sent to you

Your contact person cannot:

- change your address
- change your direct deposit information for AgriStability
- ask for an account transfer form for AgriInvest

You must provide your contact person's information each time you send 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.

Tick the box if you have a contact person. Enter your contact person's name, their business name (if applicable), address and their telephone and fax numbers.

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

Farming information

Province/Territory of main farmstead

Enter the province or territory where you earned most or all of your gross farming income over the previous five years. See the program handbooks or visit the program websites for information on province of main farmstead and multi-jurisdiction farms.

Number of years farmed

Enter the number of years you have farmed.

Final year of farming

Answer "Yes" if 2023 was your final year of farming.

Production cycle

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

You must have completed a production cycle to be eligible for AgriStability. We may waive this condition if you experienced a disaster.

A production cycle includes at least one of the following:

- growing and harvesting a crop
- rearing livestock
- buying and selling livestock within a fiscal year for feeding or finishing enterprises

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

Farm type

Select all that apply.

- Corporation - your farming business:
  - is an incorporated entity
  - is beneficially owned by its shareholders
  - reports farming income (loss) on a corporate tax return

- Co-operative - your farming business:
    - is an incorporated entity
    - is beneficially owned by its members
    - reports farming income (loss) on a corporate tax return
- Communal organization - your farming business:
    - carries on as a communal organization
    - reports farming income (loss) on a trust tax return
- Member of a partnership - all or part of your farming business:
    - is carried on with other partners
    - 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

    The partnership may apply as an entity or partners may apply as individuals. You cannot apply as both an entity and an individual.

    Note: Use the AgriStability and AgriInvest harmonized form for individuals to apply as an individual.

- 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.

- Trust - the farming business:
    - is carried on by a trust holding property
    - reports farming income (loss) on a trust tax return. In this case the trust, rather than the individual beneficiaries, participates in AgriStability and/or AgriInvest.

Deceased participant

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

Complete the form:

- in the name of the individual, noting "Estate" in the name and address area
- report the income/expenses on the individual's final 2023 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. Send it to the Administration at the same time you submit your form.

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

- in the name of the surviving spouse or spousal trust
- reporting the income/expenses from the spouse's 2023 tax return

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.

Answer "Yes" if at least one of the shareholders, members, or partners of your farming arrangement is a current or former federal public office holder or employee of AAFC.

Other farming information

Location of main farmstead

See the list of provincial jurisdictions (rural municipalities, counties, or districts) in the Regional code list on page 76 of this guide.

You do not have to fill in this section if you farm in Newfoundland and Labrador or Northwest Territories.

Combined Operations

AgriStability is a whole farm program. That means we may combine your farm with another farm even if the operations report separately for income tax.

Combining ensures that AgriStability benefits are paid to farms that had decreases in income for reasons beyond their control, not because of business or tax planning decisions.

Generally, you should answer "Yes" to this question if your farm:

- is legally, financially, or operationally dependent on another farming operation

- all or some of the transactions between the farms are not at fair market value

- the farms share the same land or equipment

Individuals in a partnership do not need to be combined.

If your farm has a change in combined operations, enter the operation PIN and tick "Add" or "Remove."

We need the information from all the combined farms before we can process your form.

For more information on combining, see your program handbook or visit the program website.

Identification

In the following sections of the form, only provide information about your main farming operation (Operation #1) on the form. 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.

Tick the "Sole proprietorship" or "Partnership" box.

Fiscal period

Enter the year, month and day for the beginning and end of your farm's taxation year. Your farm's 2023 fiscal period must end in the 2023 tax year.

Method of accounting

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

Enter either:

- code 1 for accrual method
- code 2 for cash method

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

Was your farm involved in any of the following?

Tick the applicable box(es) if your farm was:

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

Chapter 4: Calculating your farming income or loss

The Income, Expense and Statement of farming activities sections of the form are used to calculate your allowable net sales for AgriInvest. Allowable net sales 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 allowable net sales and how we calculate benefits under AgriInvest.

We also use these sections 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 lists found at the back of this guide to report all of your 2023 income and expenses. Codes may change from year to year. Check the lists to make sure you are using the right code.

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

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

Income

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

Some commodities that may be considered farming income for tax purposes are not allowable for AgriStability and AgriInvest including:

- aquaculture
- trees and seedlings sold for use in reforestation
- wood sales
- peat moss
- wild game reserves
- cannabis and cannabis by-products (except for industrial hemp)

Where permitted by law, hunt farms (not wild game reserves), are eligible. For information on how to apply if you operate a hunt farm, contact your Administration.

If you produce both allowable and non-allowable commodities on your farm report the income from:

- non-allowable commodities on line 9600 except for woodlots or cannabis and cannabis by-products (except for industrial hemp). Report woodlot sales using code 259 and cannabis using code 382.
- 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.

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.

Enter both your supply managed and non-supply managed commodities on the "Commodity sales and program payments" section of the form. Use the codes found at the back of this guide.

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

Farming activities outside of Canada

If you produce a commodity in Canada, then ship it outside of the country for further production, the income and expenses generated once the commodity leaves Canada are non-allowable for AgriStability and AgriInvest.

When shipping commodities outside Canada for further production, include the fair market value of the commodity at the point it leaves Canada as allowable income using the code for the commodity.

If the commodity is returned to Canada for further production or sale, include the fair market value of the commodity at the point it enters Canada as an allowable purchase using the code for the commodity.

If you purchased livestock, you must have made an appreciable contribution to the growth or its increase in value in Canada for the income and expenses to be considered allowable. For AgriStability, commodities reported in the "Livestock inventory valuation" and the "Livestock productive capacity" sections of the form should reflect the allowable production that occurred in Canada only.

Point of sale

AgriInvest benefits are based on allowable net sales, so you have to determine when the sale occurs. For AgriInvest, the point of sale is determined by the following conditions:

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

The point of sale is when you:

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

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

Example

You have potato sales of $50,000, you enter:

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

Enter $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, adjust your sales to show the value of the commodity at the point of sale. Enter 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 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

Enter the gross wheat sales of $7,000 as income. Enter 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 enter these changes on line 575 because you incurred these expenses after you delivered your grain to the elevator (for example after the point of sale).

Payment in kind

A payment in kind occurs when you receive or give goods or services instead of money. For instance, to pay someone for a business expense, you may give them something you produced on your farm instead of money. When you do this, include the fair market value (FMV) of the goods or services in income. Use the appropriate code for the commodity. Deduct the same amount as an expense.

If you received a payment in kind for a product you would normally have sold, include the FMV of the product in income.

If you were a landlord renting out land involved in sharecropping, we consider any payment in kind you received to be rental income.

Example

You owe your landlord $1,000 for rent. Instead of cash, you pay them by giving them $1,000 worth of seed. Enter the fair market value of the seed crops ($1,000) that you gave the landlord as a commodity sale. Enter 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.

Once you give the livestock or other items away, you cannot deduct any more costs for raising or maintaining them.

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 eligible for AgriStability and AgriInvest only if the crop share arrangement is considered a joint venture.

For AgriStability, your crop share arrangement is considered a joint venture if your share of the allowable expenses reported to the Canada Revenue Agency is reasonable for your share of the related allowable income.

For AgriInvest, your crop share arrangement is considered a joint venture if your share of the allowable purchases reported to the Canada Revenue Agency is reasonable for your share of the related allowable income.

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. Enter only your 60% share of the sales under "Commodity sales and program payments". Enter 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. Enter only your 40% share of the sales under "Commodity sales and program payments". Enter your 40% share of expenses under "Allowable expenses".

Commodity futures

You can report income from commodity futures as a commodity sale for AgriStability and AgriInvest purposes if the income is both:

- from a primary agricultural product that you produced on your farm
- considered a hedging strategy, not speculation

Report commodity futures as follows:

- for the net amount, enter the net gain as a commodity sale using the code for that commodity. Report the net loss as a commodity purchase using the code for that commodity.
- for the gross amount, enter the income as a commodity sale using the code for that commodity. Report related purchases as a commodity purchase using the code for that commodity.

Report income from futures transactions involving commodities that you did not produce or that were not considered a hedging strategy as other farming income on line 9600. Enter 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, administered under the Agricultural Marketing Programs Act, are treated as a loan.

Tree production

Allowable tree production

Trees must be produced through farming activity to be allowable for AgriStability and AgriInvest.

Farming activity for trees includes:

- planting
- nurturing
- harvesting

Operations must:

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

Allowable tree production includes regular seeding and harvesting of:

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

Report income, expenses, and inventory of allowable tree production using the code for the commodity.

Non-allowable tree production

Trees produced or harvested for the following reasons are non-allowable for AgriStability and AgriInvest:

- firewood
- construction material
- poles or posts
- fibre, pulp, and paper
- trees and seedlings destined for use in reforestation

Enter income from these non-allowable items listed above on "line 9600 - Other (specify)".

Wood sales (including stumpage)

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

Livestock producers

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

Custom feedlot operators

For AgriStability, income and expenses may be allowable if you:

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

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

If your custom feeding invoices are itemized enter:

- allowable feed and protein supplements as a prepared feed sale under "Commodity sales and program payments" using code 243

- other charges itemized under "Commodity sales and program payments" using code 576

If your custom feeding invoices are not itemized enter:

- 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.

PMU contract cancellation income

Income you 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 "line 9600 – Other (specify)" to report amounts received for the Business Planning Subsidy and capital costs.

Canadian Food Inspection Agency (CFIA) - Destroying livestock

If you deferred income you received for destroying animals under the Health of Animals Act from your 2023 fiscal period for income tax, report:

- income as a commodity sale using a CFIA program payment code
- amount you deferred as a commodity purchase using the appropriate code from the PDR/PFR/CFIA Deferred livestock codes chart on this page

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 this page.

See page 15 for an explanation on how to report your CFIA payment using the CFIA codes.

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 2023 fiscal period, report:

- income as a commodity sale using the code for the commodity
- 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.

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

Income earned 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, enter income from pollination services using code 376.

Inventory adjustments

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

Income from program payments

For AgriInvest, only payments received for the loss of an allowable commodity are included in your allowable net sales. For example:

- AgriInsurance (production/crop insurance)
- private insurance for allowable commodities
- wildlife 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. Enter the name, code, and the amount under "Commodity sales and program payments". Find the Program payment code lists beginning on page 46.

If you reported your program payments net of expenses (for example, income minus expenses), report the full amount of the payment as income and report the deduction as an expense.

Example

$ 6,000	crop insurance proceeds
- $ 2,000	premiums
= $ 4,000	net proceeds

Enter $6,000 as a program payment using code 401, "AgriInsurance (production/crop insurance) - Grains, oilseeds, and special crops".

Enter $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) payments

Enter the portion of CFIA payments you received for:

- the loss of an allowable commodity using code 663, "CFIA payment for allowable commodities"
- the loss of a commodity that is non-allowable for AgriStability or AgriInvest using code 587, "CFIA payments for non-allowable commodities". For example, a payment you received for the loss for trees destined for use in reforestation.
- the loss of a supply managed commodity using code 664, "CFIA payment for supply managed commodities"
- 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.

COVID-19 program payments

Livestock set aside program

Use code 699 to report payments you received to help offset extra expenses because of limited processing capacity at packing plants.

Mandatory isolation support for temporary foreign workers program (MISTFWP)

Use code 686 for payments you received to help offset extra expenses because you had to isolate your temporary foreign workers for 14 days.

Canadian emergency wage subsidy (CEWS)

To report payments you received to help you pay your employees' wages, use code 684 to report the portion related to arm's length salaries and code 685 to report the portion related to non-arm's length salaries.

Temporary 10% wage subsidy

If you reduced the payroll deductions that you remitted, you have to report the amount that you reduced them by. Use code 684 to report the portion related to arm's length salaries and code 685 to report the portion related to non-arm's length salaries.

Private insurance proceeds

For AgriStability, private insurance proceeds for price, revenue, production or margin loss are non-allowable in the program year if they are fully producer funded. For AgriInvest, payments to replace allowable commodities are included in the allowable net sales calculation. Private insurance proceeds include Global Ag Solutions (GARS) and Just Solutions Ag payments.

Use the following codes to report private insurance payments:

- code 407 for private hail insurance payments
- code 661 for payments you received for revenue losses for allowable commodities (production/price/margin insurance)
- code 667 for livestock price insurance payments

Do not include private insurance payments with any AgriInsurance payments you received as AgriInsurance payments are included as allowable income in the program year margin for AgriStability.

Private insurance proceeds to replace allowable commodities or allowable expense items

For AgriStability, private insurance payments to replace allowable commodities or allowable expense items are allowable in the program year. For AgriInvest, these payments are not included in the allowable net sales calculation.

Use the following codes to report these payments:

- code 681 for payments to replace allowable commodities, such as seed or feed
- code 406 for payments to replace allowable expense items, such as fertilizer, chemicals, fuel or twine

Payments from the AgriInvest and AgriStability programs

Do not report any government contributions you have withdrawn from Fund 2 of your AgriInvest account on this form. Enter payments from AgriStability on "line 9544 - Business risk management (BRM) and disaster assistance payments".

Other farming income

Line 9540 - Other program payments

Include the total income you received from all other stabilization and farm subsidy programs made to farm producers under federal, provincial, municipal, territorial or joint 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 of these programs, enter the amounts you repaid on "line 9896 - Other (specify)". Do not include AgriInsurance (production/crop insurance) on this line.

Line 9544 - Business risk management (BRM) and disaster assistance payments

Enter any payments you received from federal or provincial BRM and disaster assistance programs, such as AgriStability payments, including Interim or Targeted Advance Payments.

If you received an overpayment from any of these programs, enter the amounts you repaid on "line 9896 - Other (specify)". Do not include AgriInsurance (production/crop insurance) on this line.

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

Enter 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)

Enter 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

Enter the total of your 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 rentals".

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

Line 9605 - Patronage dividends

Enter the total patronage dividends (other than those for consumer goods or services) you received during your 2023 fiscal period.

Line 9607 - Interest

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

Line 9610 - Gravel

Enter the amount you received from the sale of soil, sand, gravel, or stone.

Line 9611 - Trucking (farm-related only)

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

Line 9612 - Resales of commodities purchased

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

Enter the corresponding purchases you made in your fiscal period on "line 9827- Purchase of commodities resold".

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

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

Line 9614 - Machine rentals

Enter amounts you received from renting your farm machinery.

Line 9600 - Other (specify)

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

Report all program non-allowable farming income including:

- aquaculture
- trees and seedlings sold for use in reforestation
- peat moss
- wild game reserves

Income from wood sales, as defined in "Wood sales (including stumpage)" on page 13, is also non-allowable but is reported using code 259.

Income from cannabis and cannabis by-products (except for industrial hemp) is also non-allowable but is reported using code 382.

Summary of income

From the "Income" section of the form, enter totals A and B from the last lines of the two columns in the "Summary of income" table. Add the totals for your gross farming income.

Expenses

For AgriStability, there are two types of expenses:

- allowable expenses
- 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 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.

Commodity purchases

Report the following as commodity purchases:

- feed
- seed
- plants
- transplants
- livestock
- marketable products

If you are an apple producer replacing damaged or dead trees, enter apple tree purchases using the code for apples. If you are buying trees to expand an orchard, enter 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, enter 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 in a crop share, only include your share of the crop in your income and expenses.

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, enter:

- allowable commodities (such as grains, forage, and oilseeds) and protein supplements using code 046
- 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, enter your total purchase using code 571 (we will use 65% of this amount to calculate your allowable net sales).

Livestock owners with custom feeding expenses

If the ingredients on your purchase invoices are listed separately, enter:

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

If the ingredients on your purchase invoices are not listed separately, enter your total purchase using code 573 (we will use 70% of this amount to calculate your allowable net sales).

Ranch fur operators with prepared feed purchases

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

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

If the ingredients on your purchase invoices of prepared feed and protein supplements are not listed separately, enter your total purchase using code 574 (we will use 20% of this amount to calculate your allowable net sales).

Livestock insurance premiums

Enter 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.

If you repay a program benefit from the programs listed on lines 9540 and 9544, enter the amounts you repaid on "line 9896 – Other (specify)".

AgriStability program – Allowable expenses

Line 9661 - Containers and twine

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

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

Line 9662 - Fertilizers and soil supplements

Enter 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 weed-mats.

Report 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

Enter the amount you paid for herbicides, insecticides, rodenticides, and fungicides.

Insecticides include:

- chemicals for pest control
- any predators or parasites used for pest control

Report the amount you paid for chemicals used to treat water, manure, or slurry, and to disinfect equipment and facilities.

Report seed treatment expenses on this line if the treatment is listed separately from the seed purchase on your original invoice. If not listed separately, include the treatment as part of the commodity purchase.

Line 9665 - Insurance premiums (crop or production)

Enter the premiums you paid for crop or production insurance (AgriInsurance), including hail insurance. See "line 9804 - Other insurance premiums" on page 23 to report your premiums for private, business-related, or motor vehicle insurance.

Line 9713 - Veterinary fees, medicine, and breeding fees

Enter 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
- castration

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

Line 9714 - Minerals and salts

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

If you have purchased feed expenses, see page 19 for information on the codes you use to report these amounts.

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

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

Line 9799 - Electricity

Enter the electricity costs related to your farming business.

Line 9801 - Freight and shipping

Enter the amount you paid for transporting eligible commodities or eligible inputs as required for your farming operating. Enter amounts you paid for carcass disposal on this line. If you were trucking for someone else, the trucking expenses are non-allowable for AgriStability. Enter 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

Enter the 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

Enter the amount of gross wages you paid to your employees. Include the cost of room and board for hired help. If you hire temporary foreign workers, you may also include the costs related to transporting workers to your work site.

For AgriStability purposes, you may also include variable costs associated with disposable personal protective equipment for employees due to COVID-19, such as gloves, masks and sanitizer. Do not include costs incurred for improvements to capital items such as workplace modifications, additional housing or installing protective barriers. These improvements are more permanent and have long-term benefits that are considered non-allowable under the program.

Do not include salaries paid to related persons (see the definition below). If you paid salaries to related persons, see "line 9816 – Non-arm's length salaries".

Related persons are:

- individuals connected by blood relationship, marriage or common law partnership, or adoption
- 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

Enter the amount you paid for storing and drying commodities.

For example, include:

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

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

Line 9836 - Commissions and levies

Enter the amount you paid in commissions and levies incurred in the sale, purchase, or marketing of commodities. Also include levies paid 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 market fruit or vegetables through a co-op, enter your pack-and-sell expenses here, except pack-and-sell expenses incurred after the point of sale. Enter these amounts on "line 575 - Point of sale adjustments".

Line 9953 - Private insurance premiums for allowable commodities

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

Enter premiums for hail insurance on "line 9665 - Insurance premiums (crop or production)".

Do not include any premiums for:

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

See "line 9804 - Other insurance premiums" to report these amounts.

AgriStability Program - Non-Allowable Expenses

Line 9760 - Machinery (repairs, licences, insurance)

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

Line 9765 - Machinery lease/rental

Enter 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

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

If you market 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

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

Line 9796 - Land clearing and draining

Enter the amount you paid for the following:

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

Line 9798 - Agricultural contract work

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

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

If you are a custom feeding operator, see page 19 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 separately, report the amounts that are allowable expenses for AgriStability on their specific line.

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

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

Enter the remaining non-allowable amounts on line 9798.

Line 9804 - Other insurance premiums

Enter 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 or livestock insurance, on "line 9665 - Insurance premiums (crop or production)" or "line 9953 - Private insurance for allowable commodities".

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

Enter 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.

Enter 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

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

You can also report fees for subscriptions to farming publications you use in your farming business.

Enter the amounts you paid for your AgriStability Administrative Cost Share (ACS) and your program fee on this line.

Line 9808 - Office expenses

Enter the amount of office expenses, such as:

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

Line 9809 - Legal and accounting fees

Enter any legal fees you paid for your farming business.

Enter 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

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

Line 9811 - Rent (land, buildings, pastures)

Enter 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

Enter 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

Enter the amount of motor vehicle expenses you paid for farming business use.

Line 9820 - Small tools

Enter the amount of expenses you paid for small tools.

Line 9821 - Soil testing

Enter the amount of expenses you paid for testing soil samples.

Line 9823 - Licences/permits

Enter the amount of annual licence and permit fees that you paid to run your business.

Line 9824 - Telephone

Enter your telephone expenses related to your farming business.

Line 9825 - Quota rental (tobacco, dairy)

Enter your expenses for quota rentals in the fiscal period.

Line 9826 - Gravel

Enter the expenses you paid for gravel used to earn farming income in the fiscal period.

Line 9827 - Purchases of commodities resold

Enter purchases of commodities that you bought for resale.

Line 9829 - Motor vehicle interest and leasing costs

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

Line 9936 - Capital Cost Allowance

Enter 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

Enter your prior year mandatory inventory adjustments. If you use accrual accounting, do not complete this line.

Line 9938 - Optional inventory adjustment – prior year

Enter your prior year optional inventory adjustments. If you use accrual accounting, do not complete 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 and are not allowable for AgriStability, enter the total amount on line 9896. Then list the items on the blank lines provided under this line.

Enter any overpayments which you repaid for any of the programs identified on lines 9540 and 9544.

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

Summary of expenses

Copy totals C, D, and E from the bottom of each of the three tables in the "Expenses" section of the form. Add the totals for your total expenses.

Statement of farming activities

The information on this section of the form will 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

Enter the gross farming income.

Line 9968 - Total expenses

Enter the total farming expenses.

Line 9969 - Net income (loss) before adjustments

Enter the net farming income (loss) before adjustments.

Line 9941 - Optional inventory adjustment - current year

Enter the amount of current year optional inventory adjustments. If you use accrual accounting, do not complete this line.

Line 9942 - Mandatory inventory adjustment - current year

Enter the amount of current year mandatory inventory adjustments. If you use accrual accounting, do not complete this line.

Line 9944 - Net income (loss) after adjustments

Enter the net income (loss) after adjustments.

Line 9946 - Net farming income (loss)

Enter the net farming income (loss).

Shareholder/Member information

Corporations, use your Statement of Share Capital to fill in the table.

Shareholder/Member name

Enter the name of the shareholder/member or group of related shareholders/members who have controlling interest in the corporation.

When a corporation is a shareholder, enter the names of the participating shareholders or groups of related shareholders that have controlling interest in that corporation. Attach a separate sheet if necessary.

AgriStability and AgriInvest Participant Identification Number (PIN)

Enter the PIN, if available, for each shareholder/member.

Partnership information table

Fill in this table only if the operation is a partnership. Enter the information for all partners on the table.

Partnership name

Enter the partnership's name.

Your percentage share of partnership

Enter your percentage share of the partnership.

AgriStability and AgriInvest Participant Identification Number (PIN)

Enter the PIN, if available, for each partner, corporate or co-operative partner.

Partners' names

Enter the first and last name of each individual partner. If a corporation or co-operative is a partner, enter the name of the corporation or co-operative. If another partnership is a partner, enter the names of the partners in that partnership.

Percentage (%) share

Enter 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

- salaries have been paid to partners

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

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

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 ....x 60%
Individual corporate beneficial ownership in Sunny Skies ....= 30%

Chapter 5: Inventories, purchased inputs, deferrals, receivables, and payables

Fill in these sections if you want to participate in AgriStability.

For AgriStability participants

In addition to completing pages 1 to 4, you must fill in page 5 of the form to participate in AgriStability.

Fill in 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 do not need to complete the following parts of this form:

- the "End of year price" column for the "Crop inventory valuation and productive capacity", and "Livestock inventory valuation" sections

- the "Purchased inputs", "Deferred income and receivables", and "Accounts payable" sections

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

You will need to refer to the following code lists to fill in this page. The code lists can change from year to year so it is important to check each year for the right code.

- **Inventory code list** (page 50): includes the codes and descriptions for commodities to fill in the "Crop inventory valuation and productive capacity" and "Livestock inventory valuation" sections.

- **Units of measurement code list** (page 77)**:** includes the unit of measurement codes (for example tonnes or bushels) to fill in the "Crop inventory valuation and productive capacity" section.

- **Expense code list** (page 77)**:** includes the codes and descriptions of the allowable expenses to fill in the "Purchased inputs" and "Accounts payable" sections.

- **Commodity list** (page 42)**:** includes codes and descriptions of commodities to fill in the "Purchased inputs", "Deferred income and receivables", and "Accounts payable" sections.

- **Program payment lists** (page 46)**:** includes codes and descriptions of program payments to fill in the "Deferred income and receivables" section.

- **Productive capacity list** (page 78)**:** includes codes and units used to fill in other commodities that are not listed in the "Livestock productive capacity" section.

Commodities with published prices

You are not required to provide End of year prices in the "Crop inventory valuation and productive capacity" and "Livestock inventory valuation" sections of the form if the commodities you report are marked with an "X" on the Inventory code list for your province or territory.

We develop prices for commodities marked with an "X" using information from:

- Statistics Canada

- Agriculture and Agri-Food Canada (AAFC)

- provincial agriculture departments

- commodity organizations

The prices are published in the AgriStability price list. We use these prices to value your inventory. You can request this list from us or find it on the AgriStability website.

If you do not feel these prices are appropriate for your farm, you may use your own prices if you can show that either your:

- commodity is very different from the commodity listed

- method of marketing the commodity was very different from the general marketing practice

In either of these cases, you may use end of year prices based on sales or purchases of the specific commodity:

- in your name

- occurring within 30 days either before or after your fiscal year-end

To use your own prices, send copies of receipts or documents that support these prices. Send this information to your Administration at the same time you send your form, or within your adjustment time frame. See Adjustments on page 3. For adjustment rules, see the program handbook or visit the program website.

We will determine if the prices are reasonable for your commodity.

Commodities with unpublished prices

You must provide End of year prices for the crop and livestock inventories that are shaded on the Inventory code list for your province or territory.

Base your prices on either:

- the estimated market prices at year-end

- sales or purchases within 12 months before or after your fiscal year-end

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

Supporting documentation includes either:

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

Send your supporting documentation at the same time you send your form or within your adjustment time frame. See Adjustments on page 3. For adjustment rules, see the program handbook or visit the program website.

We will determine if the prices are reasonable for your commodity.

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

Tick "Yes" if the productive capacity of your farm 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, tick "Yes" if CFIA ordered your livestock to be destroyed due to disease or if you could not seed or harvest some or all of your land because of extreme wet or dry conditions.

If you participated in crop or production insurance in the program year for this operation, provide the Contract or Identification numbers.

If you participated in AgriInsurance (crop or production insurance), including hail insurance, provide your contract or identification numbers that relate to the crops listed in the "Crop inventory valuation and productive capacity" section.

Crop inventory valuation and productive capacity

Fill in this section if you either:

- produced or seeded crops or forage with the expectation of harvest during the fiscal year
- had unseedable acres in the fiscal year (see Unseedable acres on page 30)
- carried over crops or forage in your inventories from your previous fiscal period

If you file your income tax on the accrual basis, you do not have to complete the "End of year price $" column.

This part of the form is used to:

- measure the change in your crop and forage inventory from the ending amount you reported in 2022 to the ending amount in your 2023 fiscal year
- show that you have completed a production cycle
- adjust your reference margins, if you had a structural change

To help you fill in this section, refer to your:

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

How to fill in the columns

Code and Crop/Grade

Use the Inventory code list to report all commodities by code and description that you either:

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

Grain producers, enter each grade or variety of crop separately. For example, enter #1 CWRS wheat separately from #2 CWRS wheat. Leave the code blank if the commodity is not listed in the Inventory code list.

Units

Use the Units of measurement code list to enter the code used to measure your production. Enter your "Quantity produced" and "Ending inventory" using the same unit of measurement.

Acres

Enter the number of acres used to produce each crop. Enter only those acres that produced, or should have produced a crop during your 2023 fiscal period.

If you had unseedable acres (too wet or too dry), enter them in the "Unseedable acres" column.

Enter all summerfallow, pasture and wasteland acres on the designated lines.

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

> **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, enter 3.5 (350 / 100 = 3.5).

Unseedable acres

Report the acres you planned to seed for each commodity that should have produced a crop but did not because the land was too wet or too dry.

> **Example**
> At the beginning of the year you planned to grow canola on 300 of your acres. However, you only seeded 200 acres because of flooding. In your crop inventory, enter 200 acres of canola and 100 unseedable acres as canola.

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

Quantity produced

Enter the quantity of the crop you produced in your fiscal period.

Ending inventory

Enter the quantity of crop you had at the end of your fiscal period.

End of year price $

Provide an end of year price to value crops that are shaded on the Inventory code list for your province or territory.

Leave the "End of year price $" column blank if your commodity is marked with an "X" on the Inventory code list, unless you meet the conditions to use your own price. See Commodities with published prices on page 28 for more information.

Crops or forage carried over from 2022 but no longer seeded or produced in 2023

If you had inventory at the end of your 2022 fiscal period for a commodity you did not produce in 2023:

- fill in the "Code", "Crop/Grade", and "Units" columns
- enter "0" in the "Acres" and "Quantity produced" columns
- enter ending inventory in the "Ending inventory" column if you are carrying the inventory to your 2024 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 2023, the rented land produces 300 tonnes of wheat.

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

- 200 acres
- 200 tonnes of wheat

Your landlord enters their 1/3 share of both the acreage and the production:

- 100 acres
- 100 tonnes of wheat

Commodity pools

If you sold commodities into a pool, enter the full value of your commodity even if you only received a portion of the payment in your 2023 fiscal period.

Use code "4020 - Expected grains and oilseeds pool payments" to enter any payments you received or expect to receive for your commodity after your 2023 fiscal year-end as a receivable in the "Deferred income and receivables" section of the form.

Example

In 2023 you sold 10 tonnes of wheat through the G3 Canada Limited. You received initial and adjusted pool payments of $2,554.50 in 2023, and estimate that the final payment you will receive in 2023 will be $645.50.

Enter:

- $2,554.50 as a wheat sale using code 056
- $645.50 in "Deferred income and receivables" section, using code "4020 - Expected grains and oilseeds pool payments"

Perishable horticulture crops

A perishable horticulture or floriculture crop:

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

Enter only the "Quantity produced" from your 2023 fiscal period. Do not report ending inventories or production from your previous fiscal period.

Enter any income from the sales of 2023 crops that you will receive in your 2024 fiscal period in the "Deferred income and receivables" section.

Swath grazing

If you use swath grazing as a management practice, use code 5588 to enter the number of acres you used for swath grazing. Enter your production (in tonnes) and any swath remaining at the end of your fiscal period as ending inventory.

Organic production

Enter your crop as "organic" only if it has been Certified Organic. We may ask for your organic certification.

Unharvestable acres

If you grew a commodity and expected to harvest it in your fiscal year but could not for reasons beyond your control, enter the commodity, acres, and enter "0" as the total production.

Snowed-under crops

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

- total acres for the crop using the inventory code for that crop
- estimated production that you may be able to harvest next year

Then use code "6826 - Harvest discount allowance" to enter all of the commodities that were snowed under.

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.

Enter the following as crops inventory:

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

Enter the remaining 70 acres 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 crops

If your farm always has a standing crop at the end of your fiscal period (for example, July 31st), do not report the standing crop.

If your farm has an unexpected standing crop because you could not harvest it before the end of your fiscal period, include the standing crop in inventory.

Report the total acres for each crop you grew using the inventory codes for the commodity. Then use code "6826 - Harvest discount allowance", to enter 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

Enter 400 acres of flax, and the actual amount you harvested from those acres. Then enter 150 acres as standing using code "6826 - Harvest discount allowance".

Multiple crops

In provinces such as British Columbia, you may be able to harvest your commodity early enough to plant another commodity on those same acres. If you harvest both commodities in your 2023 fiscal period, report each commodity's acreage and production in your crop inventory.

Example

You planted two acres of strawberries and harvested the berries early in the summer. You then removed the strawberry plants and planted potatoes which you harvested in the fall.

Enter:

• 2 acres of strawberries and the amount you harvested from those acres

• 2 acres of potatoes and the amount you harvested from those acres

---

Multi-stage crops

Multi-stage crops are commodities that take longer than one year to reach full production. Because multi-stage crops are grown over several years, there are different inventory codes to reflect the stage of production.

Use the Inventory code list on page 50 to report the stage of production for your commodity. Report all the acres of your crop even if you did not harvest the crop in your 2023 fiscal year.

The multi-stage crops include:

• highbush blueberries

• grapes

• sod

• Christmas trees

• echinacea

• ginseng

In British Columbia, multi-stage crops also include:

- cranberries
- hops
- sweet cherries
- apples

In New Brunswick and Nova Scotia, multi-stage crops also include:

- lowbush blueberries
- cranberries

Highbush blueberries and grapes

Start reporting your acres in the year you plant. Continue reporting your acres during the non-bearing years.

Lowbush blueberries

Start reporting your acres once you have cleared the land and started nurturing the plants. Once you start producing blueberries, report your acres based on their stage of growth.

Sod

Report your total sod acres (seeded, growing, and harvested) based on their stage of growth at the end of your fiscal period.

Example 1
You seeded 150 acres at the end of 2023 and harvested them in 2024. Enter 150 acres using code "6941 - Sod, acres seeded".

Example 2
You seeded 150 acres in 2022 but did not harvest those acres until 2024. Enter 150 acres using code "6943 - Sod, acres growing".

If you harvested and then re-seeded the same sod acres in your 2023 fiscal period, enter the acres twice.

Example
If you harvested and then re-seeded 150 acres, enter 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
- only enter your acres once, even if you had more than one harvest within your fiscal period

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

Christmas trees

There are two types of Christmas tree operations:

- tree farms

- managed natural tree stands

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

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.

To report your trees, use:

- nursery codes for the seedlings you grow in your greenhouse or garden prior to transplanting to your tree farm

- code 6960 for the seedlings or trees you planted on your tree farm the first year (establishment stage)

- codes 6961, 6962, 6963, and 6964 to report your seedlings or trees based on their stage of growth

Managed natural tree stand operations select their trees from existing forest and actively maintain them until harvested.

Report the acres of trees that you actively maintained as either pre-harvested (in the ground) or harvested (removed from the ground). Base the number of acres you report on 1,000 trees per acre.

Example

If you had 9,500 pre-harvested trees at the end of your fiscal period, you report 9.5 acres (9,500 / 1,000 = 9.5).

For pre-harvested acres, enter the quantity produced based on the number of trees. Report ending inventories and an end of year price for your pre-harvested trees.

For harvested acres, enter the quantity produced based on the number of trees harvested.

Do not report ending inventories or an end of year price for your harvested trees. Harvested trees are a perishable commodity. They are adjusted on an accounts receivable basis, not an inventory basis.

Echinacea and ginseng

Enter acres in the establishment stage until the year of harvest. When you harvest the acres, enter them as root harvested.

Cranberries

Enter acres in the establishment stage until production starts. This stage can last up to three years.

Hops

Start reporting your acres in the year you plant.

Sweet cherries and apples

Enter the total acres planted for each commodity. Your Administration will collect details on the variety, age, and density of apples and sweet cherries.

Livestock inventory valuation

Fill in this section if you had livestock in your inventory during your fiscal year. Include livestock carried over from a previous fiscal period; or carried into the next fiscal period.

This part of the form is used to:

- measure your livestock inventory change from the ending amount you reported in 2022 to the ending amount in the 2023 fiscal year
- show that your farm has completed a production cycle

How to fill in the columns

Code and description

Use the Inventory code list to report all livestock that you had on hand at the end of your 2023 fiscal period. Enter each class of livestock separately.

Ending inventory

Enter the number of head that you had on hand at the end of your 2023 fiscal period. Use actual (not rounded) numbers.

End of year price $

Include an End of year price to value livestock that are shaded on the Inventory code list (for your province or territory). If you are reporting a livestock category that is marked with an "X" on the Inventory code list, leave this column blank.

Do not fill in this column if you file your income tax on the accrual basis.

Livestock lease agreements

If you are involved in a lease agreement, or if you own a part of an animal, report only your share of the lease agreement. For example, if you co-own a bull with another producer, enter 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)
- calves (use the code for their weight class)

Example
If you lease 100 cows but take only 60% of the calf crop, enter only 60 cows (60% of 100) under code 8134. Then enter 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 (use the applicable codes found in the Inventory code list)
- your share of the calf crop (use the code for their weight class)

Livestock productive capacity

This information 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.

Example

If you lease 100 cows but only keep 60% of the calf crop, enter 60 cows.

100 X 60% = 60

Productive animals

Code 104 - Cattle

Enter the number of cows that calved in your 2023 fiscal period.

Calves born in your 2023 fiscal period are not reported in the "Livestock productive capacity" section. Do not report calves that were born in your 2023 fiscal period, even if they were:

- weaned

- sold

- held over to sell in a different fiscal period

However, you must enter all your calves as ending inventory in the "Livestock inventory valuation" section if you hold them over to your next fiscal period.

If you hold your calves over to your next fiscal period, enter them as code "105 - Feeder cattle" next year if they had an appreciable gain in that fiscal period.

Codes 123 and 145 - Hogs

Report the number of sows in the breeding herd within the 2023 fiscal period. Enter 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 period by your average birthrate per sow.

Example

10,000	births
÷ 23	average birthrate per sow
= 435	average number of breeding sows.

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

Codes 105 and 106 - Number of feeder livestock - Cattle

Enter the number of animals you fed to an appreciable gain in 2023 (a 90 kg/200 lb weight gain or a minimum of 60 days on feed). Group the animals fed based on either:

- the sale weight, if sold in your fiscal period

- expected sale weight, if not sold in your fiscal period

Do not include the following animals in this section:

- breeding animals
- culls
- animals that have not been weaned
- animals born within the operation in the fiscal year

Codes 124 and 125 - Number of feeder livestock - Hogs

Enter the number of animals fed. Group the animals fed based on either:

- the sale weight, if sold in the fiscal year
- expected sale weight, if not sold in the fiscal 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 fiscal year
- animals previously reported in a farrow to finish operation

Example
You purchased, fed, and sold 100 Isoweans to weanling weight (8 to 50 lb) and fed another 100 feeder hogs (50 lb to slaughter). Enter 100 Hogs, nursery (fed to 50 lb), and 100 Hogs, feeders (fed over 50 lb).

Custom fed livestock

Enter the number of animal feed days. Animal feed days are the number of animals x the number of days each animal was fed.

Example

100	animals fed
x 90	days
= 9,000	animal feed days

Supply managed commodities

Enter the amount of quota and contract you held.

Ranch fur operators

Enter the number of females that birthed.

Other (specify below)

Use the Productive capacity list on page 78 to find the code and the units needed to enter any commodities that do not fit into the above categories. If the commodity is not listed, leave the code blank.

Purchased inputs

Fill in this section if it is relevant to your farm.

Do not fill in this section if you file your income tax on the accrual basis.

Enter inputs you purchased to produce your agricultural commodities that you did not use by the end of your fiscal period.

Some examples of purchased inputs are:

- fuel
- chemicals
- purchased seed
- feed
- embryos
- semen
- fall application such as seed, fertilizers, and chemicals

Do not report your purchased inputs as ending inventory in the "Crop inventory valuation and productive capacity" and "Livestock inventory valuation" sections. For example, if you purchased $5,000 of wheat seed for next year's crop enter the amount as a purchased input but do not include the seed in the crop inventory section.

How to fill in the columns

Code and description

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

End of year amount $

Enter the dollar amount that you had on hand at the end of your 2023 fiscal period. Include any applicable 2023 fall applications and any prepaid purchases in 2023 that are designated for the 2024 fiscal period.

Example
Based on a December 31st fiscal year-end:

In October 2023, you purchased $45,000 worth of fertilizer. You used half of it in your 2023 fiscal period and carried the other half over to the 2024 fiscal period as inventory. Enter a total of $45,000 in the "End of year amount $" column.

Livestock owners and custom feedlot operators with prepared feed purchases

Use code 571 to enter the value of prepared feed and protein supplements you have on hand at the end of your fiscal period.

Ranch fur operators with prepared feed purchases

Use code 574 to enter the value of prepared feed and protein supplements you have on hand at the end of your fiscal period.

Deferred income and receivables

Fill in this section if it is relevant to your farm.

Do not fill in this section if you file your income tax on the accrual basis.

Deferred income is income you have chosen to postpone receipt of to the following fiscal period.

A receivable is income that is owed to you, for goods delivered or services provided in this fiscal period, but not paid to you until your next fiscal period.

Deferred income or a receivables must be for income that is allowable for AgriStability. For example, a receivable for the sale of grain 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.

Enter your AgriInsurance (production/crop insurance) indemnity as a receivable, even if you did not receive your full indemnity before your 2023 fiscal year-end.

How to fill in the columns

Code and description

Use the Commodity list and the Program payment lists to enter all deferred income and receivables you had at the end of your fiscal period. If your item is not listed, leave the code blank.

Use code 9574 to enter any deferred income, receivables for resale, rebate, or GST/HST related to your allowable expenses.

Ending receivables and income deferred to 2024

Enter the dollar value of the account receivable or deferred income item that is owed to you at the end of your 2023 fiscal period.

Commodity pools

If you sold commodities into a pool but did not receive the full value for the sale at your fiscal year-end, use code 4020, to enter any adjustments or final payments you received or expect to receive after your 2023 fiscal year-end. Provide an estimate if you do not know the amount of the adjustment or final payment.

If you deferred your pool payments (adjustments, interim, or final) to your next fiscal period, enter these deferrals using the code for the commodity.

Custom feedlot operators

Use code 246 to enter any amounts owed to you for custom feeding livestock.

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 current fiscal period, enter the amount you deferred using the codes from the PDR/PFR/CFIA deferred livestock codes chart on page 14.

Perishable horticulture crops

Enter the sales of the 2023 crop that occurred in the 2024 fiscal year as an ending receivable, once your entire 2023 crop has been marketed and sold.

Use code 4999 to enter your sales and leave the ending receivable blank, if you have not either:

- marketed your entire 2023 crop
- received all of your income from your 2023 fiscal period

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

Accounts payable

Fill in this section if it is relevant to your farm.

Do not fill in this section if you file your income tax on the accrual basis.

An account payable is an expense that you owe for goods and services that you have received but have not paid for in this fiscal period.

An account payable must be for 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 period (you must also enter them in the "Purchased inputs" section)
- feed or livestock that you did not pay for yet but were in your inventory at the end of your fiscal period (you must also enter them in the "Crop inventory valuation and productive capacity" and "Livestock inventory valuation" sections)

Do not include in your payables either:

- the interest portion of an accounts payable
- 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

How to fill in the columns

Code and description

Use the Expense code list or Commodity list at the back of this guide to enter the accounts payable you had at the end of your fiscal period. If your item is not listed, leave the code blank.

End of year amount $

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

Livestock owners and custom feedlot operators with prepared feed purchases

Use code 571 to enter purchases of prepared feed and protein supplements that were not paid for by the end of your fiscal period.

Livestock owners with custom feeding expenses

Use code 573 to enter custom feeding expenses that were not paid for by the end of your fiscal period.

Ranch fur operators with prepared feed purchases

Use code 574 to enter purchases of prepared feed and protein supplements that were not paid for at the end of your fiscal period.

Commodity list

Commodity	Code
Grains, oilseeds and special crops	
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

Commodity	Code
Tobacco	269
Triticale	055
Vegetable seed (seed production only)	051
Wheat	056
Edible horticulture	
Flowers (edible)	180
Hops	383
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

Commodity	Code
Pears	095
Plums	096
Prunes	097
Watermelon	087
Wine	088
Herbs and Spices	
Anise	101
Basil	102
Caraway seed	103
Chervil	158
Chives	104
Cilantro	105
Comfrey	106
Coriander	107
Cumin	144
Dill	108
Echinacea	142
Fennel	110
Fenugreek	111
Fireweed	377
Garlic	113
Gingko biloba	380
Ginseng	114
Lavender	379
Lemon balm	378
Marjoram	115
Mint	116
Monarda	117
Oregano	118
Parsley	119
Pepper	120
Rosemary	121
Sage	122
Salsify	123
St. John's wort	381
Summer savory	125
Tarragon	126

Commodity	Code
Thyme	127
Watercress	128
Vegetables	
Artichokes	160
Arugula/Rocket	195
Asparagus	161
Beans, fresh	25
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
Gherkins	221
Green peas	223
Horseradish	181
Kale	214
Kohlrabi	182
Leeks	183
Lettuce	184
Mustard leaves	186
Okra	227
Onions	187
Parsnip	190
Peppers	191
Potatoes and by-products	147
Pumpkins	192
Radish	193
Rhubarb	194

Commodity	Code
Rutabagas	197
Shallots	198
Spinach	201
Squash	202
Stevia	230
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
Vegetables - Greenhouse	
Cherry tomatoes	233
Cucumbers	234
Lettuce	235
Peppers	236
Tomatoes	237
Non-Edible Horticulture	
Bedding plants	132
Flowers and ornamental foliage	133
Fruits and vegetables (non-edible)	134
Seeds and bulbs	135
Shrubs	136
Sod	137
Trees (cultivated Christmas)	138
Trees (fruit and ornamental)	139
Income feed	
Custom feedlot operator income	
Custom feedlot operator income (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

Commodity	Code
Expense feed	
Livestock owners and custom feedlot operators with prepared feed purchases	
Other feed charges (itemized)	570
Prepared feed and protein supplements (itemized)	046
Prepared feed and purchases (non itemized)	571
Livestock owners and custom feeding expenses	
Custom feeding expenses (non itemized)	573
Livestock owners custom feeding expense (itemized) – Qualifying feed and protein supplements	577
Other custom feeding expenses (itemized)	572
Ranch fur operators with prepared feed purchases	
Prepared feed and protein supplements (itemized)	046
Ranch fur operators feed purchases (non itemized)	574
Ranch fur operators other feed expenses (itemized)	310
Poultry, fowl, ratties	
Chickens	366
Chickens (non-supply managed)	590
Chickens, eggs (non-supply managed)	589
Chickens, eggs for consumption	343
Chickens, eggs for hatching	344
Ducks	332
Emus	373
Geese	333
Ostriches	371
Partridge	323
Pheasants	338
Pigeons	327
Quail	324
Rheas	372
Silkies	326
Taiwanese chickens	325
Turkeys	334
Turkey eggs	342
Turkeys (non-supply managed)	591

Commodity	Code
Prescribed drought/flood region/CFIA livestock codes	
Deferred bison	151
Deferred bovine cattle	150
Deferred deer	154
Deferred elk	155
Deferred goat	152
Deferred horse for PMU sales	156
Deferred other breeding animals	157
Deferred sheep	153
Livestock	
Alpacas	370
Bees, honey	374
Bees, leaf cutter	312
Bison	350
Cattle, calves	719
Cattle, cows and bulls	706
Cattle, fat/slaughter	720
Cattle, feeder	721
Cattle, purebred breeding	722
Chinchilla	240
Deer	352
Dogs (kennels and pet breeding excluded)	313
Donkeys/Mules	367
Elk	353
Fox	241
Goats	354
Groundhogs/Hedgehogs	369
Horses	316
Llamas	355
Mink	242
Pot bellied pigs	239
Rabbits	356
Reindeer	244
Sheep, ewes and rams	734
Sheep, lambs	723
Swine	341
Wild boar	247

Commodity	Code
Other Products	
Bee by-products	375
Cannabis and cannabis by-products (except for industrial hemp)	382
Elk velvet	764
Fish meal	263
Honey	129
Manure	318
Maple products	130
Milk and cream (cattle)	319
Milk and cream (non-supply managed)	592
Pollination services fee	376
Pregnant mare urine (PMU)	322
Semen and embryos	712
Wood	259
Wool	328

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

Program payment list A

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

Payments received from programs on the following list are marked with an "X" to show whether they are included in the calculation of your program year production margin for AgriStability, your allowable net sales for AgriInvest, or both.

Program payment - included in AgriStability and AgriInvest calculations	AgriStability	AgriInvest	Code
AgriInsurance (production/crop insurance)-Edible horticulture crops	x	x	402
AgriInsurance (production/crop insurance)-Grains, oilseeds, and special crops	x	x	401
AgriInsurance (production/crop insurance)-Non-edible horticulture crops	x	x	470
AgriInsurance (production/crop insurance)-Other commodities, including livestock	x	x	463
AgriRecovery drought assistance payments (allowable)	x		774
Canadian Food Inspection Agency (CFIA) payment for allowable commodities	x	x	663
Canadian Food Inspection Agency (CFIA) payment for other amounts	x		665
Canadian Food Inspection Agency (CFIA) payment for supply managed commodities	x		664
COVID-19 - AgriRecovery - Livestock set aside programs	x	x	699
COVID-19 - Other assistance payments (allowable income)	x		687
COVID-19 - Temporary foreign worker subsidy payments	x		686
COVID-19 - Wage subsidy payments for arm's length salaries	x		684
Crop cover protection program	x		473
Cull breeding swine program (all provinces)	x		582
Dairy Direct Payment Program (DDPP)	x		683
Livestock feed insurance program	x	x	412
Livestock price insurance		x	667
Other AgriRecovery program (allowable income)*	x		627
Post tropical storm Dorian response program	x		772
Private hail insurance		x	407
Private insurance proceeds for allowable commodities (production/price/margin insurance)		x	661
Private insurance proceeds for the replacement of allowable commodities	x	x	681
Private insurance proceeds for the replacement of allowable expense items	x		406
Waterfowl/Wildlife damage compensation-Grains, oilseeds, and special crops	x	x	418
Waterfowl/Wildlife damage compensation-Horticulture	x	x	419
Waterfowl/Wildlife damage compensation-Other commodities	x	x	425
Alberta			
2016 Canada - Alberta bovine tuberculosis assistance initiative (allowable income)	x		674
2021 Canada - Alberta hog recovery initiative	x		778
2021 Canada – Alberta livestock feed assistance initiative (allowable)	x		776
Manitoba			
Canada - Manitoba livestock feed and transportation drought assistance	x		779
Canada – Manitoba livestock transportation drought assistance	x		780
Newfoundland and Labrador			
Newfoundland and Labrador livestock insurance program	x	x	771
Nova Scotia			
2016 Canada - Nova Scotia fire blight initiative	x		673
2018 Nova Scotia frost loss program	x		678

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

Program payment - included in AgriStability and AgriInvest calculations	AgriStability	AgriInvest	Code
Ontario			
Ontario special beekeepers fund	x		552
Prince Edward Island			
2018 Canada - PEI fall harvest recovery initiative	x		680
2020 PEI potato seed recovery program	x		770
2022 Canada-Prince Edward Island surplus potato management response plan	x		781
Saskatchewan			
2016 Canada - Saskatchewan bovine tuberculosis assistance initiative	x		675
Saskatchewan cattle and hog support program	x		593

Program payment list B

Payments received from programs on the following list are not included in the calculation of your program year production margin for AgriStability or your allowable net sales for AgriInvest.

Program payment	Code
AgriRecovery drought assistance payments (non-allowable)	773
Alternate land use services (ALUS)	557
Apple industry growth and efficiency program	669
Canadian agricultural skills service (CASS)	561
Canadian farm business advisory service (CFBAS)	562
Canadian Food Inspection Agency (CFIA) payments-Compensation for non-allowable commodities	587
COVID-19 - Other assistance payments (non-allowable income)	688
COVID-19 - Wage subsidy payments for non-arm's length salaries	685
Dairy Farm Investment Program (DFIP)	682
Dairy subsidies	435
Green plan, farm based program - Permanent cover practices	466
Hog farm transition program	607
Industry transition production assistance program	478
Market revenue insurance (MRI)-Non-edible horticulture crops	474
Market revenue insurance (MRI)-Qualifying edible horticulture crops	411
Market revenue insurance (MRI)-Qualifying grains, oilseeds, and special crops	410
Other AgriRecovery program (non-allowable income)*	632
Production insurance premium adjustment	499
Special farm assistance	560
Tobacco transition program	606
Transitional financial assistance program (TFA)	427
Young farmer rebate	559
Alberta	
2016 Canada - Alberta bovine tuberculosis assistance initiative (non-allowable income)	676
2021 Canada - Alberta livestock feed assistance initiative (non-allowable)	775
Alberta spring price endorsement	495
British Columbia	
2014 Canada - British Columbia avian influenza assistance initiative	670
2017 Canada - British Columbia wildfire recovery initiative	677
2018 Canada - British Columbia wildfire recovery initiative	679
Manitoba	
Manitoba farmland school tax rebate program	556
Nova Scotia	
2016 Canada - Nova Scotia maple sector initiative	672

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

Program payment	Code
Ontario	
Canada - Ontario grain and oilseed payment	410
Canada - Ontario grain stabilization payment	410
Ontario cattle, hog and horticulture payment	581
Ontario cost recognition top-up	553
Ontario edible horticulture support/program payment	475
Ontario grain and oilseed program payment	471
Ontario inventory transition payment	441
Ontario risk management program (including the self-directed risk management program)	565
Saskatchewan	
Saskatchewan crop insurance premium adjustment	619

Inventory code list

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	NB	NL	NS	NT	YT
6850	Anise							
5030	Apples							
5031	Apples, organic							
5032	Apricots							
5034	Artichokes							
6851	Arugula							
6998	Asparagus							
6852	Basil							
6978	Bean, lima							
6980	Bean, mung							
6972	Beans, broad							
6974	Beans, green							
6975	Beans, green, organic							
6976	Beans, Jacob							
6982	Beans, snap							
6983	Beans, snap, fresh							
6984	Beans, soldier							
6986	Beans, wax							
7000	Beets							
5000	Blackberries							
5060	Blueberries, highbush (non-bearing year)							
5059	Blueberries, highbush (planting year)							
5061	Blueberries, highbush (years 1 to 2 of production)							
5062	Blueberries, highbush (years 3 to 6 of production)							
5063	Blueberries, highbush (years 7 to 9 of production)							
5064	Blueberries, highbush (years 10+ of production)							
5004	Blueberries, lowbush							
5099	Blueberries, lowbush (burn/sprout/mow)							
5095	Blueberries, lowbush (establishment stage)							
5098	Blueberries, lowbush (mature/full production)							
5096	Blueberries, lowbush (primary production – 1st and 2nd harvest crop)							
5097	Blueberries, lowbush (secondary production – 3rd and 4th harvest crop)							

Edible horticulture

Code	Description	BC	MB	NB	NL	NS	NT	YT
7002	Bok choi							
6854	Borage							
7004	Broccoflower							
7006	Broccoli							
7008	Brussels sprouts							
7010	Cabbage							
7012	Cabbage, Chinese							
5036	Cantaloupes							
7014	Carrots							
7015	Carrots, organic							
7016	Cauliflower							
7018	Celery							
5038	Cherries, sour							
5040	Cherries, sweet							
6855	Chervil							
6856	Chives							
6858	Cilantro							
7020	Collards							
6860	Comfrey							
6862	Coriander							
7022	Corn, sweet							
5006	Cranberries							
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							
7024	Cucumbers							
7026	Cucumbers, English							
7028	Cucumbers, greenhouse							
6864	Cumin							
5007	Currants, black							
5009	Currants, red							
6866	Dill							
6869	Echinacea, establishment							
6867	Echinacea, root harvested							
7035	Edible flowers							
7030	Eggplant							
7031	Eggplant, greenhouse							
5010	Elderberries							
7032	Endive							
6870	Evening primrose							

Edible horticulture

Code	Description	BC	MB	NB	NL	NS	NT	YT
6872	Fennel							
6874	Fenugreek							
7034	Fiddle heads							
6876	Fireweed							
7036	Garlic							
7037	Garlic, organic							
7038	Gherkins							
6893	Gingko biloba							
6879	Ginseng, establishment stage							
6877	Ginseng, root harvested							
5012	Gooseberries							
7069	Gourds							
5042	Grapefruit							
4996	Grapes (non-bearing year)							
4995	Grapes (planting year)							
4997	Grapes (year 1 of production)							
4998	Grapes (year 2+ of production)							
5021	Haskap							
7039	Hazelnuts							
4780	Hops establishment (planting year 1)							
4781	Hops, year 2							
4782	Hops, year 3							
4783	Hops, year 4+							
7040	Horseradish, condiment							
7042	Horseradish, enzyme							
7099	Kale, organic							
6920	Kenaf							
5044	Kiwi fruit							
7044	Kohlrabi							
6883	Lavender							
7046	Leeks							
7047	Leeks, organic							
6881	Lemon balm							
5046	Lemons							
7048	Lettuce							
7050	Lettuce, greenhouse							
7049	Lettuce, organic							
7052	Lettuce, romaine							
5016	Loganberries							
6930	Maple syrup							
6931	Maple syrup, vacuum							
6880	Marjoram							

Edible horticulture

Code	Description	BC	MB	NB	NL	NS	NT	YT
7054	Melons							
6882	Mint							
6884	Monarda							
6928	Mushrooms, brown							
6929	Mushrooms, white							
6934	Mustard leaves							
5048	Nectarines							
6936	Oilseed, radish							
6922	Okra							
7056	Onions							
7057	Onions, organic							
5050	Oranges							
6886	Oregano							
6888	Parsley							
7058	Parsnips							
5052	Peaches							
5054	Pears							
7060	Peas, green, fresh							
7062	Peas, sweet							
7064	Peppers, green							
7066	Peppers, greenhouse							
5056	Plums							
7204	Potatoes, elite 1							
7206	Potatoes, elite 2							
7200	Potatoes, mini-tuber							
6991	Potatoes, organic							
7202	Potatoes, pre-elite							
6990	Potatoes, processing							
6992	Potatoes, seed							
6994	Potatoes, sweet							
6996	Potatoes, table							
5058	Prunes							
7068	Pumpkin							
7070	Radish							
6938	Radish seed, fodder							
6940	Radish seed, organic							
5018	Raspberries							
7072	Rhubarb							
6933	Rice, wild							
6892	Rosemary							
7074	Rutabagas							
6894	Sage							

Edible horticulture

Code	Description	BC	MB	NB	NL	NS	NT	YT
7076	Salsify							
5020	Saskatoon berries							
7078	Scorzonera							
5022	Seabuckthorn, berries							
6988	Seabuckthorn, leaves							
7080	Shallots							
7082	Spinach							
7083	Spinach, organic							
7084	Squash							
6896	St. John's wort							
6898	Stevia							
5024	Strawberries							
6946	Sugar beets							
6900	Summer savory							
7086	Swiss chard							
7087	Swiss chard, organic							
6902	Tarragon							
6903	Thyme							
6948	Tobacco							
7088	Tomatoes							
7090	Tomatoes, cherry, greenhouse							
7092	Tomatoes, greenhouse							
7094	Turnips							
7097	Walnuts							
6904	Watercress							
7096	Watermelon							
5066	Wine (bottled)							
5067	Wine (bulk/pre-bottled)							
7098	Zucchini							

Forage

Code	Description	BC	MB	NB	NL	NS	NT	YT
5560	Alfalfa, dehy							
5562	Greenfeed							
5564	Hay, alfalfa							
5566	Hay, alfalfa, organic							
5568	Hay, alfalfa/brome							
5570	Hay, alfalfa/grass							
5572	Hay, clover							

Forage

Code	Description	BC	MB	NB	NL	NS	NT	YT
5574	Hay, grass							
5576	Hay, other							
5578	Hay, slough							
5579	Hay, timothy							
5580	Haylage							
5582	Millet							
5584	Silage							
5583	Silage, corn							
5586	Straw							
5588	Swath grazing							

Forage seed

Code	Description	BC	MB	NB	NL	NS	NT	YT
5600	Alfalfa, common seed							
5603	Alfalfa, organic, seed							
5602	Alfalfa, pedigreed seed							
5604	Bentgrass, common seed							
5606	Bentgrass, pedigreed seed							
5608	Birdsfoot trefoil, common seed							
5610	Birdsfoot trefoil, pedigreed seed							
5736	Black medic							
5612	Blue grama, common seed							
5614	Blue grama, pedigreed seed							
5724	Bromes, meadow, common seed							
5726	Bromes, meadow, pedigreed seed							
5723	Bromes, smooth, common seed							
5725	Bromes, smooth, pedigreed seed							
5729	Chickling vetch, seed							
5620	Clover, alsike, common seed							
5622	Clover, alsike, pedigreed seed							
5624	Clover, kura, common seed							
5626	Clover, kura, pedigreed seed							
5619	Clover, organic, seed							
5628	Clover, other, common seed							
5732	Clover, red, common seed, double cut							
5731	Clover, red, common seed, single cut							
5734	Clover, red, pedigreed seed, double cut							
5733	Clover, red, pedigreed seed, single cut							
5636	Clover, sweet, common seed							

Forage seed

Code	Description	BC	MB	NB	NL	NS	NT	YT
5638	Clover, sweet, pedigreed seed							
5640	Fescue, meadow, common seed							
5642	Fescue, meadow, pedigreed seed							
5727	Fescue, red, creeping, common seed							
5728	Fescue, red, creeping, pedigreed seed							
5644	Fescue, tall, forage, common seed							
5646	Fescue, tall, forage, pedigreed seed							
5648	Fescue, tall, turf, common seed							
5650	Fescue, tall, turf, pedigreed seed							
5652	Fescues, other, common seed							
5671	Grass, fowl blue							
5656	Grass, green needle, common seed							
5658	Grass, green needle, pedigreed seed							
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							
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							
5684	Grass, switch, common seed							
5686	Grass, switch, pedigreed seed							
5688	Grass, tufted hair, common seed							
5690	Grass, tufted hair, pedigreed seed							
5592	Grass, wheat, crested, common seed							
5596	Grass, wheat, crested, pedigreed seed							
5593	Grass, wheat, intermediate common seed							
5597	Grass, wheat, intermediate pedigreed seed							
5595	Grass, wheat, pubescent common seed							
5599	Grass, wheat, pubescent pedigreed seed							
5594	Grass, wheat, slender common seed							
5598	Grass, wheat, slender pedigreed seed							
5699	Milkvetch, American							
5697	Milkvetch, Canada							
5696	Milkvetch, common seed							
5698	Milkvetch, pedigreed seed							
5700	Millet, common seed							

Forage seed

Code	Description	BC	MB	NB	NL	NS	NT	YT
5702	Millet, pedigreed seed							
5693	Native wheatgrass, northern							
5695	Native wheatgrass, streambank							
5691	Native wheatgrass, western							
5683	Native, bluestem, big							
5685	Native, bluestem, little							
5659	Native, needle and thread							
5689	Native, prairie cordgrass							
5687	Native, prairie sandreed							
5615	Native, sideoats grama							
5742	Niger thistle							
5704	Ryegrass, annual, common seed							
5706	Ryegrass, annual, pedigreed seed							
5709	Ryegrass, native, Canadian wild							
5708	Ryegrass, perennial, common seed							
5714	Ryegrass, perennial, pedigreed seed							
5716	Sainfoin, common seed							
5718	Sainfoin, pedigreed seed							
5730	Sloughgrass, American							
5720	Timothy, common seed							
5722	Timothy, pedigreed seed							

Grains and oilseeds

Code	Description	BC	MB	NB	NL	NS	NT	YT
5100	Barley			X		X		
5233	Barley, CW select six-row	X						
5238	Barley, CW select two-row	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							
5220	Barley, pedigreed seed six-row							
5225	Barley, pedigreed seed two-row							

Grains and oilseeds

Code	Description	BC	MB	NB	NL	NS	NT	YT
6970	Beans, adzuki							
5368	Beans, black							
5370	Beans, black, no. 1							
5372	Beans, black, no. 2							
5374	Beans, black, no. 3							
5369	Beans, black, organic							
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							
5405	Beans, dry, red kidney							
5468	Beans, dry, yellow eye							
5446	Beans, feed							
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							
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							
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							

Grains and oilseeds

Code	Description	BC	MB	NB	NL	NS	NT	YT
5438	Beans, pinto, no. 2							
5440	Beans, pinto, no. 3							
5442	Beans, pinto, organic							
5444	Beans, pinto, pedigreed seed							
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							
5240	Buckwheat, no. 1							
5242	Buckwheat, no. 2							
5244	Buckwheat, no. 3							
5246	Buckwheat, organic							
5248	Buckwheat, pedigreed seed							
5540	Camelina							
5542	Camelina, organic							
5544	Camelina, pedigreed seed							
5250	Canary seed		X					
5252	Canary seed, organic							
5254	Canary seed, pedigreed seed							
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							

Grains and oilseeds

Code	Description	BC	MB	NB	NL	NS	NT	YT
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							
5330	Chickpeas, feed							
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					
5324	Chickpeas, small kabuli, no. 2		X					
5325	Chickpeas, small kabuli, no. 3							
5326	Chickpeas, small kabuli, organic							
5328	Chickpeas, small kabuli, pedigreed seed							
5340	Corn, grain		X	X		X		
5342	Corn, grain, organic							
5344	Corn, grain, pedigreed seed							
5360	Fababeans, feed							
5350	Fababeans, no. 1							
5352	Fababeans, no. 2							
5354	Fababeans, no. 3							
5356	Fababeans, organic							
5358	Fababeans, pedigreed seed							
5550	Flax	X	X					
5552	Flax, organic							
5553	Flax, organic, pedigreed seed							
5554	Flax, pedigreed seed							
5556	Flax, sample							
6826	Harvest discount allowance							
5750	Hemp, fiber							
5752	Hemp, grain							
5754	Hemp, pedigreed seed							
5070	Kamut							
5072	Kamut, organic							
5074	Kamut, pedigreed seed							
5822	Lentils, black, organic							
5760	Lentils, dark green speckled, extra no. 3		X					

Grains and oilseeds

Code	Description	BC	MB	NB	NL	NS	NT	YT
5762	Lentils, dark green speckled, no. 1		X					
5764	Lentils, dark green speckled, no. 2		X					
5766	Lentils, dark green speckled, no. 3		X					
5768	Lentils, dark green speckled, organic							
5770	Lentils, dark green speckled, pedigreed							
5820	Lentils, feed							
5772	Lentils, large green, extra no. 3		X					
5774	Lentils, large green, no. 1		X					
5776	Lentils, large green, no. 2		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							
5821	Lentils, organic, pedigreed seed							
5796	Lentils, red, extra no. 3		X					
5798	Lentils, red, no. 1		X					
5800	Lentils, red, no. 2		X					
5802	Lentils, red, no. 3		X					
5804	Lentils, red, organic							
5806	Lentils, red, pedigreed seed							
5808	Lentils, small green, extra no. 3		X					
5810	Lentils, small green, no. 1		X					
5812	Lentils, small green, no. 2		X					
5814	Lentils, small green, no. 3		X					
5816	Lentils, small green, organic							
5818	Lentils, small green, pedigreed seed							
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					

Grains and oilseeds

Code	Description	BC	MB	NB	NL	NS	NT	YT
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							
5968	Niger seed							
5900	Oats	X	X	X		X		
5902	Oats, organic							
5903	Oats, organic, pedigreed seed							
5904	Oats, pedigreed seed							
5906	Oats, sample							
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							
5076	Quinoa							
5078	Quinoa, organic							
5080	Quinoa, pedigreed seed							
5259	Rapeseed, high erucic acid							
5910	Rye, fall		X					
5912	Rye, fall, organic							
5914	Rye, fall, pedigreed seed							
5916	Rye, spring		X					
5918	Rye, spring, organic							

Grains and oilseeds

Code	Description	BC	MB	NB	NL	NS	NT	YT
5920	Rye, spring, pedigreed seed							
5930	Safflower, no. 1							
5932	Safflower, organic							
5934	Safflower, pedigreed seed							
5936	Safflower, sample							
5907	Screenings, all crops							
5908	Screenings, all crops, organic							
5940	Soybeans		X					
5942	Soybeans, organic							
5944	Soybeans, pedigreed seed							
5946	Soybeans, sample							
5082	Spelt							
5084	Spelt, organic							
5086	Spelt, pedigreed seed							
5950	Sunflower, confectionary, birdseed							
5952	Sunflower, confectionary, no. 1		X					
5954	Sunflower, confectionary, no. 2		X					
5956	Sunflower, feed							
5964	Sunflower, organic							
5958	Sunflower, pedigreed seed							
5960	Sunflowers, oilseed, no. 1		X					
5962	Sunflowers, oilseed, no. 2		X					
5970	Sunola							
5972	Sunola, organic							
5974	Sunola, pedigreed seed							
5980	Triticale							
5982	Triticale, organic							
5984	Triticale, pedigreed seed							
6000	Wheat			X		X		
6295	Wheat, CNHR, no. 1							
6296	Wheat, CNHR, no. 2 & 3							
6200	Wheat, CPS		X					
6730	Wheat, CPS red, organic							
6735	Wheat, CPS red, pedigreed seed							
6740	Wheat, CPS white, organic							
6745	Wheat, CPS white, pedigreed seed							
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					

Grains and oilseeds

Code	Description	BC	MB	NB	NL	NS	NT	YT
6217	Wheat, CWAD, no. 4							
6750	Wheat, CWAD, organic							
6755	Wheat, CWAD, pedigreed seed							
6225	Wheat, CWES							
6770	Wheat, CWES, organic							
6775	Wheat, CWES, pedigreed seed							
6810	Wheat, CWHW, organic							
6815	Wheat, CWHW, pedigreed seed							
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							
6780	Wheat, CWRS, organic							
6782	Wheat, CWRS, organic, pedigreed seed							
6785	Wheat, CWRS, pedigreed seed							
6275	Wheat, CWRW		X					
6276	Wheat, CWRW, no. 1	X						
6277	Wheat, CWRW, no. 2	X						
6495	Wheat, CWRW, organic							
6500	Wheat, CWRW, pedigreed seed							
6790	Wheat, CWRWS, organic							
6795	Wheat, CWRWS, pedigreed seed							
6290	Wheat, CWSP							
6285	Wheat, CWSWS	X						
6800	Wheat, CWSWS, organic							
6805	Wheat, CWSWS, pedigreed seed							
6001	Wheat, feed (>=58 lbs./bu.)		X					
6002	Wheat, feed (52 lbs./bu. to 57 lbs./bu.)		X					
6726	Wheat, feed, organic							
6725	Wheat, non-CWB, feed	X						
6820	Wheat, organic							
6825	Wheat, pedigreed seed							

Inedible horticulture

Code	Description	BC	MB	NB	NL	NS	NT	YT
6959	Bedding plants							
5001	Blackberry plants							
5005	Blueberry plants							
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)							
6960	Christmas trees, (establishment)							
6966	Christmas trees, natural stand, harvested							
6965	Christmas trees, natural stand, pre-harvest							
5011	Currants, bushes							
6951	Flowers, fresh cut							
6949	Flowers, fresh cut, greenhouse							
7110	Perennials, 1 gallon, field/container							
7112	Perennials, 2 gallon, field/container							
7140	Perennials, 7 gallon, field/container							
7142	Perennials, 10 gallon, field/container							
7144	Perennials, 15 gallon, field/container							
7146	Perennials, 25 gallon, field/container							
7148	Perennials, 30 gallon, field/container							
7106	Perennials, 1 gallon, indoor							
7108	Perennials, 2 gallon, indoor							
7103	Perennials, 2.5 inch							
7104	Perennials, 4 inch							
7102	Perennials, plugs/liners							
7130	Perennials, potted, indoor							
7132	Perennials, potted, outdoor, nursery							
7134	Perennials, rootstock, field grown							
7101	Plants, potted							
6957	Raspberry plants (canes)							
7073	Rhubarb plants							
6943	Sod, acres growing							
6945	Sod, acres harvested							
6937	Sod, acres harvested (BC Coastal Regions)							
6941	Sod, acres seeded							
6956	Strawberry, plants							
7124	Trees and shrubs, 1 gallon, field/container							
7126	Trees and shrubs, 2 gallon, field/container							
7128	Trees and shrubs, 5 gallon, field/container							
7118	Trees and shrubs, 1 gallon, indoor							
7120	Trees and shrubs, 2 gallon, indoor							
7122	Trees and shrubs, 5 gallon, indoor							

Inedible horticulture

Code	Description	BC	MB	NB	NL	NS	NT	YT
7116	Trees and shrubs, 4 inch							
7117	Trees and shrubs, ball and burlap, field							
7129	Trees and shrubs, caliper, field stock							
7115	Trees and shrubs, high value ball and burlap, field stock							
7114	Trees and shrubs, plugs/liners							

Bees and bee by-products

Code	Description	BC	MB	NB	NL	NS	NT	YT
7603	Bees, pollen							
7600	Beeswax							
7604	Honey							
7606	Honey bees							
7608	Honey bees, nuclear colony							
7610	Honey bees, package							
7616	Leaf cutter bees							

Bison

Code	Description	BC	MB	NB	NL	NS	NT	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	NB	NL	NS	NT	YT
8000	Beef, breeding, bulls							
8002	Beef, breeding, cows	X	X					
8007	Beef, calves, birth – 300 lb	X	X					
8060	Beef, feeder, cows							
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					

Cattle

Code	Description	BC	MB	NB	NL	NS	NT	YT
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					
8062	Beef, replacement heifers (bred animals)	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					
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					
8063	Cattle, semen							
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 lbs +, bulls							
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							
8070	Purebred beef, breeding, bulls							

Cattle

Code	Description	BC	MB	NB	NL	NS	NT	YT
8072	Purebred beef, breeding, cows							
8077	Purebred beef, calves, birth – 300 lb							
8071	Purebred beef, embryo							
8127	Purebred beef, heifers, bred							
8128	Purebred beef, replacement heifers							

Dairy

Code	Description	BC	MB	NB	NL	NS	NT	YT
8200	Dairy quota, butterfat							
8202	Dairy quota, milk							
8204	Dairy, breeding, bulls							
8206	Dairy, breeding, cows							
8210	Dairy, calves, heifer							
8212	Dairy, calves, steer							
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							
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							
8302	Purebred dairy, 301 – 400 lb, bulls							
8306	Purebred dairy, 401 – 500 lb, bulls							
8310	Purebred dairy, 501 – 600 lb, bulls							

Dairy

Code	Description	BC	MB	NB	NL	NS	NT	YT
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							
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							
8286	Purebred dairy, 1101 – 1200 lb, heifers							
8290	Purebred dairy, 1201 – 1300 lb, heifers							
8296	Purebred dairy, 1301 lb +, heifers							
8272	Purebred dairy, breeding, bulls							
8274	Purebred dairy, breeding, cows							
8278	Purebred dairy, calves, heifer							
8280	Purebred dairy, calves, steers							
8327	Purebred dairy, heifers, bred							
8328	Purebred dairy, replacement heifers							

Goats

Code	Description	BC	MB	NB	NL	NS	NT	YT
8902	Goats, breeding, bucks							
8904	Goats, breeding, does							
8912	Goats, kids (<=65 lbs)							
8910	Goats, kids (>=66 lbs)							
8916	Purebred goats, breeding, bucks							
8918	Purebred goats, breeding, does							
8922	Purebred goats, kids (<=65 lbs)							
8920	Purebred goats, kids (>=66 lbs)							

Horses

Code	Description	BC	MB	NB	NL	NS	NT	YT
8558	Horses, breeding, mares							
8560	Horses, breeding, studs							
8562	Horses, colts							
8569	Horses, geldings							
8567	Horses, mares							
8561	Horses, semen							
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	NB	NL	NS	NT	YT
7502	Alpaca, breeding, hembras							
7504	Alpaca, breeding, machos							
7506	Alpaca, cria, hembras							
7508	Alpaca, cria, machos							
7516	Alpaca, fibre							
8134	Breeding females, leased (not owned)							
8602	Chinchillas, breeding, females							
8604	Chinchillas, breeding, males							
8600	Chinchillas, pelts							
8402	Deer, breeding, bucks							
8404	Deer, breeding, does							
8410	Deer, fawn, bucks							
8412	Deer, fawn, does							
8416	Deer, feeder, bucks							
8418	Deer, feeder, does							
8421	Deer, hunt, bucks							
8419	Deer, semen							
8420	Deer, yearling, bucks							
8422	Deer, yearling, does							
8555	Donkey, geldings							
8550	Donkey, jackass							
8551	Donkey, jackass, registered							
8552	Donkey, jennys							
8553	Donkey, jennys, registered							
8452	Elk, breeding, bulls							
8454	Elk, breeding, cows							

Other livestock

Code	Description	BC	MB	NB	NL	NS	NT	YT
8456	Elk, bulls producing velvet	░	░				░	░
8460	Elk, calves, bull	░	░				░	░
8462	Elk, calves, heifer	░	░				░	░
8453	Elk, hunt, bulls	░	░				░	░
8469	Elk, semen	░	░				░	░
8470	Elk, velvet	░	░				░	░
8474	Elk, yearling, heifers	░	░				░	░
8476	Elk, yearling, spikers	░	░				░	░
8629	Fox, breeding, reynards	░	░	░	░	░	░	░
8631	Fox, breeding, vixens	░	░	░	░	░	░	░
8627	Fox, pelts	░	░	░	░	░	░	░
8637	Fox, pups	░	░	░	░	░	░	░
7552	Llama, breeding, females	░	░	░	░	░	░	░
7554	Llama, breeding, males	░	░	░	░	░	░	░
7556	Llama, cria, females	░	░	░	░	░	░	░
7558	Llama, cria, males	░	░	░	░	░	░	░
7566	Llama, fibre	░	░	░	░	░	░	░
8654	Mink, breeding, females	░	░	░	░	░	░	░
8656	Mink, breeding, males	░	░	░	░	░	░	░
8662	Mink, kits	░	░	░	░	░	░	░
8652	Mink, pelts	░	░	░	░	░	░	░
8557	Mule, johns	░	░	░	░	░	░	░
8556	Mule, mollys	░	░	░	░	░	░	░
8677	Rabbits, breeding, bucks	░	░	░	░	░	░	░
8679	Rabbits, breeding, does	░	░	░	░	░	░	░
8691	Rabbits, fryers	░	░	░	░	░	░	░
8687	Rabbits, kits	░	░	░	░	░	░	░
8693	Rabbits, stewers	░	░	░	░	░	░	░
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 heifer			░	░	░		
8430	Red deer, feeder, heifers			░	░	░		
8436	Red deer, hunt, bulls			░	░	░		
8431	Red deer, semen			░	░	░		
8432	Red deer, velvet			░	░	░		
8433	Red deer, yearling, heifers			░	░	░		
8434	Red deer, yearling, spikers			░	░	░		
8502	Reindeer, breeding, bulls	░	░	░	░	░	░	░
8504	Reindeer, breeding, cows	░	░	░	░	░	░	░

Other livestock

Code	Description	BC	MB	NB	NL	NS	NT	YT
8508	Reindeer, calves, bull							
8510	Reindeer, calves, heifers							
8512	Reindeer, feeder, bulls							
8514	Reindeer, feeder, heifers							
8520	Reindeer, trained							
8516	Reindeer, yearling, bulls							
8518	Reindeer, yearling, heifers							
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	NB	NL	NS	NT	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)							
7677	Chickens, broilers, chicks hatched							
7667	Chickens, chicks							
7654	Chickens, layers, broiler eggs for hatching							
7678	Chickens, layers, chicks hatched							
7656	Chickens, layers, eggs for consumption							
7658	Chickens, pullets							
7660	Chickens, roosters							
7702	Ducks, broilers							
7706	Ducks, drakes							
7708	Ducks, ducklings							
7712	Ducks, eggs							
7714	Ducks, hens							
7664	Eggs for consumption							
7665	Eggs for consumption, organic							
7663	Eggs for hatching							
7752	Geese, broilers							
7758	Geese, eggs							
7760	Geese, female							
7762	Geese, ganders							
7764	Geese, goslings							
7793	Partridge, broilers							
7798	Partridge, eggs for hatching							
7800	Partridge, hens							

Poultry

Code	Description	BC	MB	NB	NL	NS	NT	YT
7795	Partridge, pullets							
7796	Partridge, roosters							
7804	Pheasant, chicks							
7810	Pheasant, eggs							
7812	Pheasant, hens							
7811	Pheasant, ring neck, broilers							
7814	Pheasant, rooster							
7813	Pheasant, white, broilers							
7825	Pigeon, breeding pair							
7820	Pigeon, pullets							
7818	Pigeon, squab roasters							
7670	Purebred chickens, layers, broiler eggs for hatching							
7672	Purebred chickens, layers, eggs for consumption							
7674	Purebred chickens, pullets							
7676	Purebred chickens, roosters							
7852	Purebred turkeys, chicks							
7856	Purebred turkeys, eggs							
7858	Purebred turkeys, hens							
7860	Purebred turkeys, toms							
7888	Quail, broilers							
7895	Quail, eggs for consumption							
7893	Quail, eggs for hatching							
7894	Quail, hens							
7890	Quail, pullets							
7891	Quail, roosters							
7842	Silkies, broilers							
7900	Silkies, chicks							
7847	Silkies, eggs for hatching							
7899	Silkies, hens							
7844	Silkies, pullets							
7845	Silkies, roosters							
7880	Taiwanese chickens, broilers							
7887	Taiwanese chickens, chicks							
7885	Taiwanese chickens, eggs for hatching							
7877	Taiwanese chickens, hens							
7882	Taiwanese chickens, pullets							
7883	Taiwanese chickens, roosters							
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	NB	NL	NS	NT	YT
7872	Turkeys, hens							
7871	Turkeys, poults, breeding							
7873	Turkeys, poults, broilers							
7876	Turkeys, toms							

Ratites

Code	Description	BC	MB	NB	NL	NS	NT	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	NB	NL	NS	NT	YT
8966	Purebred sheep, breeding, ewes							
8968	Purebred sheep, breeding, rams							
8972	Purebred sheep, lambs							
8952	Sheep, breeding, ewes							
8954	Sheep, breeding, rams							
8962	Sheep, lambs (<=79 lbs)							
8960	Sheep, lambs (>=80 lbs)							
8976	Wool							

Swine

Code	Description	BC	MB	NB	NL	NS	NT	YT
8752	Hogs, breeding, boars							
8754	Hogs, breeding, sows	X	X					
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	X	X					
8755	Hogs, gilts							
8771	Hogs, semen							
8774	Purebred hogs, breeding, boars							
8776	Purebred hogs, breeding, sows							
8789	Purebred hogs, gilts							

Regional code list

British Columbia

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

Manitoba

Municipality Number	Municipality Name
600	Alexander
601	Alonsa
102	Argyle
602	Armstrong
105	Bifrost-Riverton
153	Boissevain-Morton
109	Brenda-Waskada
110	Brokenhead
112	Cartier
167	Cartwright-Roblin
114	Clanwilliam-Erickson
115	Coldwell
116	Cornwallis
118	Dauphin
119	De Salaberry
205	Deloraine-Winchester

Manitoba

Municipality Number	Municipality Name
120	Dufferin
121	East St. Paul
101	Ellice-Archie
124	Elton
127	Emerson-Franklin
126	Ethelbert
605	Fisher
323	Gilbert Plains
129	Gimli
187	Glenboro-South Cypress
142	Glenella-Lansdowne
606	Grahamdale
132	Grandview
111	Grassland
133	Grey
331	Hamiota
135	Hanover
609	Harrison Park
208	Headingley
182	Hillsburg-Roblin-Shell River
604	Kelsey
196	Killarney-Turtle Mountain
138	La Broquerie
139	Lac Du Bonnet
143	Lakeshore
144	Lorne
145	Louise
146	Macdonald
147	McCreary
149	Minitonas-Bowsman
159	Minto-Odanah
151	Montcalm
152	Morris
154	Mossey River
617	Mountain
188	Norfolk Treherne
155	North Cypress-Langford
156	North Norfolk
999	Northern Region
157	Oakland-Wawanesa
107	Oakview
161	Pembina
610	Piney
162	Pipestone
163	Portage La Prairie
192	Prairie Lakes
403	Prairie View
611	Reynolds
164	Rhineland

Manitoba

Municipality Number	Municipality Name
181	Riding Mountain West
165	Ritchot
443	Riverdale
168	Rockwood
169	Roland
170	Rosedale
353	Rossburn
172	Rosser
445	Russell-Binscarth
184	Sifton
449	Souris-Glenwood
189	Springfield
174	St. Andrews
176	St. Clements
177	St. Francois Xavier
178	St. Laurent
190	Stanley
175	Ste. Anne
359	Ste. Rose
612	Stuartburn
193	Swan Valley West
194	Tache
195	Thompson
122	Two Borders
197	Victoria
198	Victoria Beach
199	Wallace-Woodworth
185	West Interlake
201	West St. Paul
200	Westlake-Gladstone
202	Whitehead
203	Whitemouth
590	Winnipeg, City
206	Woodlands
183	Yellowhead

New Brunswick

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

Nova Scotia

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

Yukon

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

Expense and unit of measurement code lists

Expense code list

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

Units of measurement code list

Code	Description
8	Bales, large
7	Bales, small
4	Bushels
16	CWT
5	Kilograms
10	Litres
64	Other
1	Pounds
2	Tonnes

Productive capacity list

Code	Description	Units
100	Alpaca	Number of females that have birthed
101	Bison	Number of females that have birthed
159	Blue leg, breeder hatching eggs	Number of producing hens
158	Blue leg, broilers	Number sold
104	Cattle	Number of females that have birthed
171	Cattle, bred heifers	Number sold
151	Cattle, semen	Number of straws sold
143	Chicken, broilers	Number of kgs produced
108	Chicken, layers, broiler eggs for hatching	Number of producing hens
109	Chicken, layers, eggs for consumption	Number of producing hens
157	Chicken, Taiwanese, breeder, hatching eggs	Number of producing hens
156	Chicken, Taiwanese, broilers	Number sold
197	Chickens, pullets	Number of animals fed
193	Chinchillas	Number of females that have birthed
181	Custom fed bison	Number of animal feed days
141	Custom fed cattle	Number of animal feed days
198	Custom fed chickens pullets	Number of animals fed
190	Custom fed elk	Number of animal feed days
184	Custom fed goats	Number of animal feed days
142	Custom fed hogs	Number of animal feed days
200	Custom fed mink	Number of animals fed
182	Custom fed sheep	Number of animal feed days
113	Milk quota, milkfat	Number of kgs of butterfat/day
115	Deer	Number of females that have birthed
175	Deer, feeders	Number of animals fed
152	Deer, semen	Number of straws sold
178	Donkeys	Number of females that have birthed
168	Ducks, breeder hatching eggs	Number of producing hens
116	Ducks, broiler	Number sold
117	Elk	Number of females that have birthed
118	Elk, bulls producing velvet	Number of bulls producing
173	Elk, feeders	Number of animals fed
150	Elk, semen	Number of straws sold
119	Emu	Number of females that have birthed
102	Feeder bison (fed up to 700 lbs)	Number of animals fed
103	Finished bison (fed over 700 lbs)	Number of animals fed
105	Feeder cattle (fed up to 900 lbs)	Number of animals fed
106	Finished cattle (fed over 900 lbs)	Number of animals fed
112	Feeder dairy cattle (fed up to 900 lbs)	Number of animals fed
111	Finished dairy cattle (fed over 900 lbs)	Number of animals fed
194	Fox	Number of females that have birthed
169	Geese, breeder hatching eggs	Number of producing hens
121	Geese, broiler	Number sold
122	Goats	Number of females that have birthed
191	Goats, dairy	Number of females in milk producing herd

Code	Description	Units
183	Goats, feeders	Number of animals fed
123	Hogs, farrow to finish	Number of females that have birthed
145	Hogs, farrowing	Number of females that have birthed
124	Hogs, feeders (fed over 50 lbs)	Number of animals fed
180	Hogs, gilts	Number sold
125	Hogs, nursery (fed up to 50 lbs)	Number of animals fed
149	Hogs, semen	Number of straws sold
126	Honey bees, producing (hives)	Number of hives producing
176	Horse, feeders	Number of animals fed
192	Horse, semen	Number of straws sold
127	Horses	Number of females that have birthed
129	Leaf cutter bees, producing (gallons)	Number of gallons of bees pollinating
130	Llama	Number of females that have birthed
195	Mink	Number of females that have birthed
132	Ostrich	Number of females that have birthed
161	Partridge, breeder hatching eggs	Number of producing hens
160	Partridge, broilers	Number sold
163	Pheasant, ring neck, breeder hatching eggs	Number of producing hens
162	Pheasant, ring neck, broilers	Number sold
165	Pheasant, white, breeder, hatching eggs	Number of producing hens
164	Pheasant, white, broilers	Number sold
128	Pregnant mare urine (PMU) produced	Number of grams contracted
167	Quail, breeder hatching eggs	Number of producing hens
166	Quail, broilers	Number sold
174	Quail, layers, eggs for consumption	Number of producing hens
196	Rabbits	Number of females that have birthed
187	Red deer	Number of females that have birthed
186	Red deer, bulls producing velvet	Number of bulls producing
188	Red deer, semen	Number of straws sold
136	Reindeer	Number of females that have birthed
137	Rheas	Number of females that have birthed
138	Sheep	Number of females that have birthed
172	Sheep, feeders	Number of animals fed
155	Silkies, breeder, hatching eggs	Number of producing hens
154	Silkies, broilers	Number sold
170	Squab, breeding set	Number of breeding sets
153	Turkey, breeder, hatching eggs	Number of producing hens
144	Turkey, broilers	Number of kgs produced
199	Turkey, poults	Number of poults hatched
140	Wild boar	Number of females that have birthed
177	Wild boar, finishers	Number of animals fed