

# Sustainable Canadian Agricultural Partnership

Competitive. Innovative. Resilient.

## 2025 AgriStability Program

### Missing Margin Information Guide





2025 AgriStability Program Missing Margin Information Guide

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For more information reach us at [agriculture.canada.ca/agristability](https://agriculture.canada.ca/agristability) or call us toll-free 1-866-367-8506.

**Read the information below before completing the forms:****Confidential information and participant consent**

Agriculture and Agri-Food Canada (AAFC) and the Canada Revenue Agency (CRA) are committed to protecting the privacy of your information. The personal information you provide on the Missing Margin Information form (hereafter this form) or in documents you submit in support of this form, is collected under the authority of the *Farm Income Protection Act* and will be used exclusively for the purposes of:

- administering your participation in the AgriStability program
- determining your eligibility for benefits
- verifying the accuracy of the information submitted
- issuing tax receipts
- administering benefits under other farm income and special assistance programs
- auditing, analyzing, and evaluating the AgriStability and other farm income and special assistance programs by the Administration, AAFC, the provincial or territorial governments or third parties engaged for that purpose

By completing this form you authorize the Administration, the provincial and territorial governments, administrators of other farm income and special assistance programs, and third parties possessing information relevant to the administration of, and your participation in, the AgriStability program to share such information with AAFC.

**All applicants except Status Indians and Band farms:** by completing this form, you authorize the CRA to share information from this form and any other information not provided by the applicant on their form that CRA has already obtained, with AAFC, and you authorize AAFC, where relevant, to share the information on the form and any additional information that is provided as the application is processed, with the CRA, the Administration, provincial and territorial governments, administrators of other federal/provincial and territorial farm programs and with other government departments or agencies as required by law.

**Status Indians and Band farms:** AAFC agrees that information provided by Status Indians and Band farms to the AgriStability program will not be disclosed to CRA by the Administration, unless disclosure is required by law. By completing and submitting this form you authorize the Administration to share information from this form with AAFC, and authorize AAFC, where relevant, to share the information on the form and any additional information that is provided as the application is processed, with provincial or territorial governments and with the administrators of other federal/provincial/territorial farm programs.

If you do not consent to the sharing of information described herein you may be ineligible to participate in the AgriStability program or receive benefits or adjustments to benefits under the AgriStability program.

Personal information will be handled in accordance with the *Privacy Act*. You have the right to the protection and correction of, and access to, your personal information.

For personal information under the control of AAFC, these rights may be exercised by contacting the AAFC Access to Information and Privacy Director at [aafc.atip-aiprp.aac@agr.gc.ca](mailto:aafc.atip-aiprp.aac@agr.gc.ca).

You also have the right to file a complaint with the Office of the Privacy Commissioner of Canada concerning AAFC's handling of your personal information.

Details of the collection, use, disclosure, and retention of personal information are described in the Personal Information Bank, the Net Income Stabilization Account (NISA), AAFC PPU 183.

In addition, by submitting this form for benefits under the AgriStability program, you:

1. certify that the information provided is correct and complete

See next page

2. declare that the structure of this farming operation has not been altered or created for the purpose of manipulating program benefits or avoiding prescribed maximum limits on program payments
3. understand and agree that any Interim or Targeted advance payment of AgriStability program funds will be deducted in the calculation of a final AgriStability program payment
4. agree that you will repay any amounts paid to you by the AgriStability program that are in excess of the amount calculated under the program rules and understand that any amount you owe to the Crown may be subtracted from any payments to be sent to you by the Crown
5. understand that interest will be charged on overpayments
6. understand and agree that the information you submit may be combined with the information of other participants for the purposes of determining AgriStability benefits, and consent to the disclosure of information pertaining to you or your financial affairs to the other participants whose information is being combined with yours
7. understand and certify that where you have provided information about other individuals or entities you have been authorized by those individuals or entities to provide that information
8. understand and agree that where you have provided information about other individuals or entities, if they request to see the information you have submitted about them, the Administration will give them access to that information
9. consent to third parties, CRA and other government programs disclosing to the Administration, upon its request, any information pertaining to you or your financial affairs which the Administration considers necessary for the purpose of verifying the AgriStability benefit or the information provided on this form
10. understand that it is a criminal offence to make a false statement in application for program benefits and any declarations made are subject to audit

The business risk management program applicant acknowledges that individuals who are subject to the provisions of the *Conflict of Interest Act* (S.C. 2006, c.9, s.2), the Conflict of Interest Code for Members of the House of Commons, the Ethics and Conflict of Interest Code for Senators, the Values and Ethics Code for the Public Sector or any other conflicts of interest or values and ethics codes applicable within provincial or territorial governments or specific organizations, shall not derive any direct benefit resulting from this application unless the provision or receipt of such benefit is permitted in such legislation, policy or codes.

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## Before you start

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Use this guide to complete the forms you need to participate in the 2025 AgriStability program.

Review this guide to make sure you fill out your forms correctly. Providing correct information helps us to accurately calculate your benefits and prevents processing delays.

## AgriStability overview

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

AgriStability is cost shared by the federal and provincial/territorial governments on a 60/40 basis.

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.

Reference margin – an average of your program margins for the past five years with adjustments made to reflect significant changes to the size or structure of your farm. We drop the highest and lowest years and average the remaining years.

Generally, you will receive an AgriStability payment when your program margin in the current year falls more than 30% below your applied reference margin. For the 2025 program year only, the compensation rate has increased from 80% to 90%. AgriStability will cover 90% of your decline that is beyond the 30%.

Your 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 years are averaged. This is called an Olympic average.
- if you did not participate in the program for the past four years, we will calculate your reference margin using an average of the three previous program year margins. We will continue to calculate your reference margin using the three previous program year 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 previous program year margins. 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.

## Participation overview

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Participants include:

- individual producers
- landlords in a crop or livestock share joint venture\*
- partners in a partnership
- corporations
- co-operatives
- communal organizations

- estates
- trusts
- limited partnerships \*\*
- Status Indians and Band farms farming on a reserve

\*If you farm as a landlord you are eligible only if you are in a joint venture with the tenant and your share of the allowable expenses is reasonable for your share of the allowable income.

\*\*Limited partnerships are eligible to participate as an entity provided the partners have reported farming income (loss) for income tax purposes by the final filing deadline for the program year.

To participate in AgriStability, each year you must:

- pay an enrolment fee
- submit a form by the final deadline for the program year
- file an income tax return reporting farming income (loss) by the final deadline for the program year

Generally, you are eligible for AgriStability if you earn income from the primary production of agricultural commodities and you:

- farm in Canada
- complete a minimum of six consecutive months of farming activity and a production cycle, unless you experienced a disaster
- enrol in the program, pay your fee and file a form by the applicable deadlines
- file an income tax return reporting farming income (loss) to the Canada Revenue Agency by the final filing deadline for the program year (except Status Indians farming on a reserve in Canada who are exempt from filing a tax return)\*

\*If you are a Status Indian farming on a reserve and you are not required to file an income tax return, send us your farming income (loss) information you would have otherwise reported for income tax. We will assume you have a December 31 fiscal year-end.

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

For complete program rules, see the AgriStability Program Guidelines at [agriculture.canada.ca/agristability](https://agriculture.canada.ca/agristability).

## Important deadlines

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### June 30, 2026

- initial deadline to submit your 2025 AgriStability form without a late filing penalty

### September 30, 2026

- final deadline to submit your 2025 AgriStability form with a late filing penalty
- final deadline to file your 2025 income tax return reporting farming income (loss) to the Canada Revenue Agency to be eligible for AgriStability benefits

We will reduce your benefit by \$500 for each month (or part of a month) you submit your form between the initial and final deadline dates.

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

If a deadline falls on a Saturday, Sunday, or public holiday, you have until the next business day to send the information.

## Where to send your forms

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Send your completed form to us in My AAFC Account, by mail or fax.

### using My AAFC Account:

Using My AAFC Account is the quickest and most secure way to send us your form.

- sign in or sign up to access your My AAFC Account at: [agriculture.canada.ca/my-aafc-account](https://agriculture.canada.ca/my-aafc-account)
- upload your form and send it as an attachment using the Messages feature in the online My AAFC Account portal

### by mail:

AgriStability  
PO Box 3200  
Winnipeg MB R3C 5R7

### by fax:

toll-free 1-877-949-4885

## Completing your Missing Margin Information forms

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### Income and expenses

Use the most recent AgriStability and AgriInvest Harmonized Guide to complete this form. For a copy of the guide, visit [agriculture.canada.ca/agristability](https://agriculture.canada.ca/agristability) or contact us at 1-866-367-8506.

### Operation number (#)

If you have more than one farming operation:

- complete a form for each operation
- number each operation in the same order as the last time you applied
- send all forms together

### Participant identification

#### Name and Participant identification number (PIN)

Enter your name and PIN. You can find your PIN on your Enrolment notice.

#### Fiscal period

Enter the fiscal period for this operation. Report the beginning and end of the farming operation's business year by the year, month and day.

#### Method of accounting

Use the same method of reporting (cash or accrual) that you use for income tax. Enter:

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

### Income

Follow the instructions in the most recent AgriStability and AgriInvest Harmonized Guide to report your commodity sales, program payments and other farming income that you reported for tax purposes.



## Expenses

Follow the instructions in the most recent AgriStability and AgriInvest Harmonized Guide to report your commodity purchases, repayments of program benefits, allowable expenses and non-allowable expenses that you reported for tax purposes.

## Partnership information

Enter your partnership name.

Report your percentage share of the partnership.

Enter the following information for each partner in the partnership:

- Participant identification number (PIN). If they do not have a PIN, leave this field blank.
- first name and last name or corporation name
- partner's percentage of the partnership

## Inventories, productive capacity, purchased inputs, deferrals, receivables and payables

---

### Operation number (#)

If you have more than one farming operation:

- complete a form for each operation
- number each operation in the same order as the last time you applied
- send all forms together

### Name and Participant identification number (PIN)

Enter your name and PIN.

To complete the inventories, purchased inputs, deferrals, receivables and payables sections refer to the following lists which are found at the back of this guide:

**Commodity list:** Includes codes and descriptions of commodities to fill in the Purchased inputs, Deferred income and receivables and Accounts payable sections.

**Program payment list:** Includes codes and descriptions of program payments to fill in the Deferred income and receivables section.

**Inventory code list:** Includes the codes and descriptions of commodities to fill in the Crop inventory valuation and productive capacity and the Livestock inventory valuation sections.

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

**Expense code list:** Includes the codes and descriptions of the allowable expenses to fill in the Purchased inputs and Accounts payable sections.

**Productive capacity list:** Includes codes and units needed to fill in "other" commodities that are not listed in the Livestock productive capacity section.

Before you begin completing this section, there is some general information that you should know about valuing your inventory.

## Commodity pricing

We use commodity prices to value your inventory.

Use the Inventory code list to see if you need to provide us with a price for your commodity.

For codes marked with an “X”, we have developed prices to value these commodities. You can only provide your own price if you can show that either your:

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

If you provide your own price, send copies of receipts or documents in your name that support the price. The receipts or documentation must have occurred within 30 days either before or after your fiscal year-end.

For a copy of the AgriStability Price List for each year, visit [agriculture.canada.ca/agristability](http://agriculture.canada.ca/agristability) or contact us at 1-866-367-8506.

For codes not marked with an “X”, enter your own price.

Base your price on either:

- the 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 prices being accepted.

Supporting documentation includes either:

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

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

## **Crop inventory valuation and productive capacity**

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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, report each grade or variety of crop separately. For example, report Wheat, CWRS, no.1 separately from Wheat, CWRS, no. 2. Leave the code blank if the commodity is not listed in the Inventory code list.



## Units

Use the Units of measurement code list to fill in 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 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, report 3.5 (350/100 = 3.5).

---

## Unseedable acres

Report all acres that 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.

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### 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 of canola.

---

## Quantity produced

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

## Ending inventory

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

## End of year price \$

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

Leave the “End of year \$” column blank if your crop is marked with an “X” on the Inventory code list, unless you meet the conditions for using your own price. See “Commodity pricing” on page 5 for more information.

## Crops or forage carried over from prior fiscal year but no longer seeded or produced in current fiscal year

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

- 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 over to your next 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.

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### 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. The rented land produced 300 tonnes of wheat.

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

- 200 acres
- 200 tonnes of wheat

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

- 100 acres
  - 100 tonnes of wheat
- 

## Commodity pools

If you sold crop into a pool, report the full value of your commodity, even if you only received a portion of the payment in your current 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 fiscal year-end as a receivable in the Deferred income and receivables section of the form.

---

### Example

In 2025 you sold 10 tonnes of wheat through G3 Canada Limited. You received initial and adjusted pool payments of \$2,554.50 in your fiscal period and estimate that the final payment you will receive in 2026 will be \$645.50.

Report:

- \$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
- 

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

## 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

Perishable horticulture crops are adjusted on an accounts receivable basis, not on an inventory valuation basis.

Enter only the “Quantity produced” from your current fiscal period. Do not report ending inventories or production from your previous fiscal period.

Enter any income from the sales of the current crops that you will receive in the next 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

Report 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 period, 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 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

Report 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
<u>70</u>	acres snowed under

### Standing crops

If your farm always has a standing crop at the end of your fiscal period (for example, July 31), 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 code for that 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
<u>150</u>	acres with standing crop

Report 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

If you harvested your commodity early enough to plant another commodity on those same acres, and you harvested both crops in the same fiscal period, report the acreage and production for each commodity in your crop inventory.

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#### 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.

Report:

- 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.

Report all acres of your crop, even if you did not harvest the commodity in your fiscal period.

Use the Inventory code list to report the stage of production for your commodity.

Multi-stage crops include:

- high bush blueberries
- grapes
- sod
- Christmas trees
- echinacea
- ginseng

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

- low bush blueberries
- cranberries

### High bush blueberries and grapes

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

### Low bush blueberries

Start reporting your acres once you have cleared the land and started nurturing the plants. Once you start producing blueberries, enter your acres based on their stage of growth. Continue reporting your acres in the years you burn/mow/sprout.

### Sod

Enter 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 2025 and harvested them in 2026. Enter 150 acres using code 6941, Sod, acres seeded.

**Example 2**

You seeded 150 acres in 2024 but did not harvest those acres until 2026. Enter 150 acres using code 6943, Sod, acres growing.

---

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

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**Example 3**

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.

---

**Christmas trees**

There are two types of Christmas tree operations:

- tree farms
- managed natural tree stand

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

Enter your total acres of trees based on their stage of growth at the end of your fiscal period. Enter your production and ending inventory based on the number of trees you had in each of the stages of growth.

To enter 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)
- code 6961, 6962, 6963 or 6964 to enter your seedlings or trees based on their stage of growth

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

Enter 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, report 9.5 acres ( $9,500/1,000 = 9.5$ ).

---

For pre-harvested acres, enter the quantity produced based on the number of trees and ending inventory based on the number of trees not yet harvested. Enter 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. See [Deferred income and receivables](#) on page 14.

**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.

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## Livestock inventory valuation

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This part of the form is used to:

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

### How to fill in the columns

#### Code and livestock description

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

If you purchased feed, embryos or semen that you have on hand at the end of the year, report the dollar value under purchased inputs.

#### Ending inventory

Enter the number of head that you had on hand at the end of your 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  $\frac{1}{2}$  a bull in your inventory.

**Lessee:** If you lease a breeding herd but take only a percentage of the calf crop, enter 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) using 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, enter:

- 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)

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## Livestock productive capacity

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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, enter 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 fiscal period.

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

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

However, you must enter all of 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

Enter the number of sows in the breeding herd within your 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 - Feeder livestock - Cattle

Enter the number of animals you fed to an appreciable gain in your fiscal period (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 your fiscal period

### Codes 124 and 125 - Feeder livestock – Hogs

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

- the sale weight, if sold in your fiscal period
- the 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 your operation in your fiscal period
- 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
	<u>9,000</u>	animal feed days

### Supply managed commodities

Enter the amount of quota and contract held.

### Ranch fur operators

Enter the number of females that birthed.

### Other (specify below)

Use the Productive capacity list to find the codes and units needed to enter any commodities that do not fit into the above categories. If the commodity is not listed, enter a description and 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 complete the columns

#### Code and description

Use the Expense code list or the Commodity list 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 fiscal period. Include any applicable applications and any prepaid purchases that are designated for the next fiscal period.

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#### Example

Based on a December 31 fiscal year-end:

In October, you purchased \$45,000 worth of fertilizer. You used half of it in your current fiscal period and carried the other half over to the next fiscal period as inventory. Enter a total of \$45,000 in the “End of year \$” column.

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#### Livestock owners and custom feedlot operators with prepared feed purchases

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

#### Ranch fur operators with prepared feed expenses

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

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

**How to fill in the columns****Code and description**

Use the Commodity list and the Program payment list to enter all deferred income and receivables you had at the end of your fiscal period. If your item is not listed, enter a description and 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 next year**

Enter the dollar value of the account receivable or deferred income item that is owed to you at the end of your 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 - Expected grains and oilseeds pool payments to enter any adjustments or final payments you received or expect to receive after your current 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 following codes:

<b>PDR/PFR/CFIA Deferred livestock codes</b>	
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

**Perishable horticulture crops**

Enter the sales of the current year's crop that you sold in the next fiscal year as an ending receivable. See Perishable horticulture crops on page 7 for more information.

**Accounts payable**

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

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

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



An Accounts 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 Code List to enter the accounts payable you had at the end of your fiscal period. If your item is not listed, enter a description and 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 expenses**

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
<b>Grains, oilseeds and special crops</b>	
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

Commodity	Code
Sugar beets (including molasses)	268
Sunflowers	054
Tobacco	269
Triticale	055
Vegetable seed (seed production only)	051
Wheat	056
<b>Edible horticulture</b>	
Flowers (edible)	180
Hops	383
Mushrooms (including spawn)	131
Nuts (all)	140
Weeds (edible)	211
<b>Berries</b>	
Blackberries	066
Blueberries	067
Cranberries	068
Currants (black, red)	065
Elderberries	074
Gooseberries	069
Haskap	075
Loganberries	070
Raspberries	071
Saskatoon berries	072
Sea buckthorn	076
Strawberries	073
<b>Fruit</b>	
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

Commodity	Code
Oranges	086
Peaches	094
Pears	095
Plums	096
Prunes	097
Watermelon	087
Wine	088
<b>Herbs and Spices</b>	
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

Commodity	Code
Summer savory	125
Tarragon	126
Thyme	127
Watercress	128
<b>Vegetables</b>	
Artichokes	160
Arugula/Rocket	195
Asparagus	161
Beans, fresh	25
Beets	162
Bok choy	163
Broccoli	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

Commodity	Code
Radish	193
Rhubarb	194
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
<b>Vegetables - Greenhouse</b>	
Cherry tomatoes	233
Cucumbers	234
Lettuce	235
Peppers	236
Tomatoes	237
<b>Non-Edible Horticulture</b>	
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
<b>Income feed</b>	
<b>Custom feedlot operator income</b>	
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
<b>Expense feed</b>	
<b>Livestock owners and custom feedlot operators with prepared feed purchases</b>	
Other feed charges (itemized)	570
Prepared feed and protein supplements (itemized)	046
Prepared feed and purchases (non itemized)	571
<b>Livestock owners and custom feeding expenses</b>	
Custom feeding expenses (non itemized)	573
Livestock owners custom feeding expense (itemized) - Qualifying feed and protein supplements	577
Other custom feeding expenses (itemized)	572
<b>Ranch fur operators with prepared feed purchases</b>	
Prepared feed and protein supplements (itemized)	046
Ranch fur operators feed purchases (non itemized)	574
Ranch fur operators other feed expenses (itemized)	310
<b>Poultry, fowl, ratties</b>	
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
<b>Prescribed drought/flood region/CFIA livestock codes</b>	
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
<b>Livestock</b>	
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
<b>Other Products</b>	
Bee by-products	375
Cannabis	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:** Contact us for information on any commodities not included in this listing.

## Program payment list A

Program payments received from programs on the following list are included in calculating your AgriStability program year production margin.

<b>Program payment - included in AgriStability calculations</b>	<b>Code</b>
AgriInsurance (production/crop insurance) - Edible horticulture crops	402
AgriInsurance (production/crop insurance) - Grains, oilseeds, and special crops	401
AgriInsurance (production/crop insurance) - Non-edible horticulture crops	470
AgriInsurance (production/crop insurance) - Other commodities, including livestock	463
AgriRecovery bee assistance payment (allowable portion)	800
AgriRecovery drought assistance payments (allowable portion)	774
AgriRecovery feed assistance payments (allowable portion)	801
AgriRecovery flood assistance payments (allowable portion)	802
Canadian Food Inspection Agency (CFIA) payment for allowable commodities	663
Canadian Food Inspection Agency (CFIA) payment for other amounts	665
Canadian Food Inspection Agency (CFIA) payment for supply managed commodities	664
COVID-19 - AgriRecovery - livestock set aside programs	699
COVID-19 - Other assistance payments (allowable portion)	687
COVID-19 - Temporary foreign worker subsidy payments	686
COVID-19 - Wage subsidy payments for arm's length salaries	684
Crop cover protection program	473
Cull breeding swine program (all provinces)	582
Dairy direct payment program (DDPP)	683
Livestock feed insurance program	412
On farm climate action fund (allowable portion)	804
Other AgriRecovery program (allowable portion)*	627
Polar vortex industry recovery program (allowable portion)	795
Post tropical storm Dorian response program	772
Prairie watershed climate program (PWCP) (allowable portion)	798
Private insurance proceeds for the replacement of allowable commodities	681
Private insurance proceeds for the replacement of allowable expense items	406
Resilient agricultural landscapes program (RALP) (allowable portion)	797
Waterfowl/Wildlife damage compensation - Grains, oilseeds, and special crops	418
Waterfowl/Wildlife damage compensation - Horticulture	419
Waterfowl/Wildlife damage compensation - Other commodities	425
<b>Alberta</b>	
2021 Canada - Alberta hog recovery initiative	778
2021 Canada - Alberta livestock feed assistance initiative (allowable portion)	776
<b>British Columbia</b>	
2021 Canada - British Columbia flood recovery program for food security	788
2021 Canada - British Columbia wildfire and drought recovery initiative (allowable portion)	786

<b>Program payment - included in AgriStability calculations</b>	<b>Code</b>
<b>Manitoba</b>	
2021 Canada - Manitoba herd management drought assistance program	784
2023 Canada - Manitoba bee mortality assistance program	785
Canada - Manitoba livestock feed and transportation drought assistance	779
Canada - Manitoba livestock transportation drought assistance	780
<b>New Brunswick</b>	
New Brunswick lime transportation assistance program	782
New Brunswick livestock genetic enhancement initiative	793
<b>Newfoundland and Labrador</b>	
Newfoundland and Labrador livestock insurance program	771
<b>Nova Scotia</b>	
2016 Canada - Nova Scotia fire blight initiative	673
2018 Nova Scotia frost loss program	678
Nova Scotia apiculture sustainability growth and health program	799
Nova Scotia genetic improvement program	792
Nova Scotia season response program	803
<b>Ontario</b>	
2021 Canada - Ontario dry weather AgriRecovery initiative	789
Canada - Ontario grapevine winter injury initiative (2021-2022)	791
Canada - Ontario overwinter bee colony loss replacement initiative (2021-2022)	790
Ontario special beekeepers fund	552
<b>Prince Edward Island</b>	
2018 Canada - PEI fall harvest recovery initiative	680
2020 PEI potato seed recovery program	770
2022 Canada - PEI surplus potato management response plan	781
Fiona agriculture support program (PEI)	783
<b>Saskatchewan</b>	
2016 Canada - Saskatchewan bovine tuberculosis assistance initiative	675
Saskatchewan cattle and hog support program	593

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

## Program payment list B

Program payments received from programs on the following list are not included in calculating your AgriStability program year production margin.

<b>Program payment</b>	<b>Code</b>
AgriRecovery drought assistance payments (non-allowable portion)	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 portion)	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
Livestock price insurance	667
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 portion)*	632
Polar vortex industry recovery program (non-allowable portion)	796
Private hail insurance	407
Private insurance proceeds for allowable commodities (production/price/margin insurance)	661
Production insurance premium adjustment	499
Special farm assistance	560
Tobacco transition program	606
Transitional financial assistance program (TFA)	427
Young farmer rebate	559
<b>Alberta</b>	
2021 Canada - Alberta livestock feed assistance initiative (non-allowable portion)	775
Alberta spring price endorsement	495
<b>British Columbia</b>	
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
2021 Canada - British Columbia wildfire and drought recovery initiative (non-allowable portion)	787

<b>Program payment</b>	<b>Code</b>
<b>Manitoba</b>	
Manitoba farmland school tax rebate program	556
<b>Nova Scotia</b>	
2016 Canada - Nova Scotia maple sector initiative	672
Nova Scotia Fiona agricultural disaster assistance program	794
<b>Ontario</b>	
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
<b>Saskatchewan</b>	
Saskatchewan crop insurance premium adjustment	619

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

## 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 choy							
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	Sea buckthorn, berries							
6988	Sea buckthorn, 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							
5205	Barley, organic six-row							
5206	Barley, organic six-row, pedigreed							
5210	Barley, organic two-row							
5211	Barley, organic two-row, pedigreed							
5204	Barley, organic, feed							
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							
7893	Quail, eggs for hatching							
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**

<b>Code</b>	<b>Description</b>	<b>BC</b>	<b>MB</b>	<b>NB</b>	<b>NL</b>	<b>NS</b>	<b>NT</b>	<b>YT</b>
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							

## Expense Code List

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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

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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
143	Chicken, broilers	Number of kg produced
108	Chickens, breeder, broiler hatching eggs	Number of producing hens
109	Chicken, layers, eggs for consumption	Number of producing hens
197	Chicken, pullets	Number of animals fed
157	Chicken, Taiwanese, breeder, hatching eggs	Number of producing hens
156	Chicken, Taiwanese, broilers	Number sold
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
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
198	Custom fed chicken, pullets	Number of animals fed
184	Custom fed goats	Number of animal feed days
190	Custom fed elk	Number of animal feed days
113	Dairy	Number of kg of butterfat/day
115	Deer	Number of females that have birthed
175	Deer, feeders	Number of animals fed
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
119	Emu	Number of females that have birthed
102	Feeder bison (fed up to 700 lb)	Number of animals fed
105	Feeder cattle (fed up to 900 lb)	Number of animals fed
112	Feeder dairy cattle (fed up to 900 lb)	Number of animals fed
103	Finished bison (fed over 701 lb)	Number of animals fed
106	Finished cattle (fed over 901 lb)	Number of animals fed
111	Finished dairy cattle (fed over 901 lb)	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 51 lb)	Number of animals fed
180	Hogs, gilts	Number sold
125	Hogs, nursery (fed up to 50 lb)	Number of animals fed
126	Honey bees, Producing (Hives)	Number of hives producing
176	Horse, feeders	Number of animals fed
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
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
136	Reindeer	Number of females that have birthed
137	Rheas	Number of females that have birthed
151	Semen, cattle	Number of straws sold
152	Semen, deer	Number of straws sold
150	Semen, elks	Number of straws sold
149	Semen, hogs	Number of straws sold
192	Semen, horse	Number of straws sold
188	Semen, red deer	Number of straws sold
138	Sheep	Number of females that have birthed
172	Sheep, feeders	Number of animals fed
155	Silkie, breeder, hatching eggs	Number of producing hens
154	Silkie, 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 kg 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