

STATEMENT OF FARMING ACTIVITIES

For information on how to complete this form, see Guide T4003, *Farming Income*.

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Identification					Your name					Your Social Insurance Number					
Farm name					Business Number										
Farm address					City, province, or territory					Postal code					
Fiscal period		From:		Year	Month	Day	To:	Year	Month	Day	Was 2009 your last year of farming? <input type="checkbox"/> Yes <input type="checkbox"/> No				
Main product or service					Industry code (see Chapter 2 of Guide T4003, <i>Farming Income</i>)										
Accounting method					Your percentage of the partnership					Partnership filer identification number					
<input type="checkbox"/> Cash <input type="checkbox"/> Accrual															
Name and address of person or firm preparing this form															

Income			
Wheat		9371	
Oats		9372	
Barley		9373	
Mixed grains		9374	
Corn		9375	
Canola		9376	
Flaxseed		9377	
Soybeans		9378	
Other grains and oilseeds		9370	
Fruit		9421	
Potatoes		9422	
Vegetables (not including potatoes)		9423	
Tobacco		9424	
Other crops		9420	
Greenhouse and nursery products		9425	
Forage crops or seeds		9426	
Livestock sold			
Cattle		9471	
Swine		9472	
Poultry		9473	
Sheep and lambs		9474	
Other animal specialties		9470	
Milk and cream (not including dairy subsidies)		9476	
Eggs		9477	
Other commodities		9520	
Program payments			
Dairy subsidies		9541	
Crop insurance		9542	
Other payments		9540	
Rebates		9570	
Custom or contract work, and machine rentals		9601	
Insurance proceeds		9604	
Patronage dividends		9605	
Other income (specify)			
		9600	
Gross income – Total of above lines (Enter this amount on line 168 of your income tax and benefit return)		9659	

Gross income (from line 9659 on page 1) _____ a

Expenses (enter business part only)

Containers and twine	9661		
Fertilizers and lime	9662		
Pesticides (herbicides, insecticides, fungicides)	9663		
Seeds and plants	9664		
Feed, supplements, straw, and bedding	9711		
Livestock bought	9712		
Veterinary fees, medicine, and breeding fees	9713		
Machinery expenses			
Repairs, licences, and insurance	9760		
Gasoline, diesel fuel, and oil	9764		
Building and fence repairs	9795		
Clearing, levelling, and draining land	9796		
Crop insurance	9797		
Custom or contract work, and machinery rental	9798		
Electricity	9799		
Heating fuel	9802		
Insurance program overpayment recapture	9803		
Other insurance	9804		
Interest	9805		
Office expenses	9808		
Legal and accounting fees	9809		
Property taxes	9810		
Rent (land, buildings, and pasture)	9811		
Salaries, wages, and benefits (including employer's contributions)	9814		
Motor vehicle expenses (not including CCA)	9819		
Small tools	9820		
Mandatory inventory adjustment included in 2008	9937		
Optional inventory adjustment included in 2008	9938		

Other expenses _____			
Total other expenses 9790 _____			

Subtotal

Allowance on eligible capital property	9935		
Capital cost allowance (from Area E on page 3)	9936		
Total farm expenses (total of the above three lines)	9898		

Net income (loss) before adjustments (line a minus line b)	9899		
Optional inventory adjustment included in 2009	9941		
Mandatory inventory adjustment included in 2009	9942		

Total of the above three lines

Your share of the amount on line c			
Plus: GST/HST rebate for partners, if applicable, received in the year	9974		

Total (line d plus line 9974)

Minus: Other amounts deductible from your share of net partnership income (loss) (from the chart on page 4)	9943		
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Net income (loss) after adjustments (line e minus line f)			
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Minus: Business-use-of-home expenses (from the chart on page 4)	9945		
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Your net income (loss) (line g minus line 9945). Enter this amount on line 141 of your income tax and benefit return.	9946		
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Area A – Details of equipment additions in the year

1 Class number	2 Property description	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

Total equipment additions in the year 9925

Area B – Details of building additions in the year

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

Area C – Details of equipment dispositions in the year

1 Class number	2 Property description	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
Total equipment dispositions in the year				9926

Note: If you disposed of property from your farming business in the year, see Chapter 3 of Guide T4003, *Farming Income*, for information about your proceeds of disposition.

Area D – Details of building dispositions in the year

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

Note: If you disposed of property from your farming business in the year, see Chapter 3 of Guide T4003, *Farming Income*, for information about your proceeds of disposition.

Area E – Calculating capital cost allowance (CCA)

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see Areas B and C on page 3)	4 Proceeds of dispositions in the year (see Areas D and E on page 3)	5 UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4)*	6 Adjustment for current-year additions (1/2 x (col. 3 minus col. 4)) If negative, enter "0"	7 Base amount for CCA (col. 5 minus col. 6)	8 Rate (%)	9 CCA for the year (col. 7 x col. 8 or an adjusted amount)	10 UCC at the end of the year (col. 5 minus col. 9)

Total CCA on Part XI properties. Enter this amount, minus any CCA for business-use-of-home expenses, on line 9936 on page 2 of this form. **i**

*If you have a negative amount in this column, add it to income as a recapture on line 9600 "Other income" on page 1. If there is no property left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss on line 9790, "Total other expenses," on page 2. Recapture and terminal loss do not apply to a Class 10.1 property. For more information, read Chapter 3 of Guide T4003, *Farming Income*.

**For information on CCA for business-use-of-home expenses, see "Special situations", Chapter 3 of Guide T4003, *Farming Income*.

Part XVII properties (acquired before 1972)

1 Year acquired	2 Kind of property	3 Month of disposition	4 Cost (business part)	5 Rate (%)	6 CCA for this year	7 Total CCA for this and previous years

Enter the total of lines i and ii on line 9936 on page 2. **Total CCA on Part XVII properties** **ii**

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

Total cost of all land additions in the year	9923	
Total proceeds from all land dispositions in the year	9924	

Note: You cannot claim capital cost allowance on land.

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

Total cost of all quota additions in the year	9929	
Total proceeds from all quota dispositions in the year	9930	

Note: All quotas are eligible capital property. See chapter 4 of Guide T4003, *Farming Income*, for more information.

Other amounts deductible from your share of net partnership income (loss)

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you.

Total (enter this amount on line f on page 2)		

Calculating business-use-of-home expenses

Heat			
Electricity			
Insurance			
Maintenance			
Mortgage interest			
Property taxes			
Other expenses			
Subtotal			
Minus: Personal-use part			
Subtotal			
Plus: Capital cost allowance (business part only)			
Amount carried forward from previous year			
Subtotal			1
Minus: Net income (loss) after adjustments (from line g on page 2) – If negative, enter "0".			2
Business-use-of-home expenses available to carry forward (line 1 minus line 2) – If negative, enter "0".			
Allowable claim (the lesser of amounts 1 and 2 above) – Enter this amount on line 9945 on page 2.			

Details of equity

Total business liabilities	9931	
Drawings in 2009	9932	
Capital contributions in 2009	9933	

Details of other partners

Name	Share of net income (or loss) \$	Percentage of partnership %
Address		
Name	Share of net income (or loss) \$	Percentage of partnership %
Address		
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Address		
Name	Share of net income (or loss) \$	Percentage of partnership %
Address		

Chart A – Motor vehicle expenses

Enter the kilometres you drove in the tax year to earn farming income			1
Enter the total kilometres you drove in the tax year			2
Fuel and oil			3
Interest (see Chart B below)			4
Insurance			5
Licence and registration			6
Maintenance and repairs			7
Leasing (see Chart C below)			8
Other expenses (specify) _____			9
			10
Total motor vehicle expenses: Add lines 3 to 10			11
Business use part: $\left(\begin{array}{l} \text{line 1:} \\ \text{line 2:} \end{array} \right) \times \text{line 11:}$ _____			12
Business parking fees			13
Supplementary business insurance			14
Allowable motor vehicle expenses: Add lines 12 to 14. Enter the amount from line 15 on line 9819 on page 2			15

Note: You can claim CCA on motor vehicles in Area E on page 3.

Chart B – Available interest expense for passenger vehicles

Total interest payable (accrual method) or paid (cash method) in the fiscal period			A
$\$10^* \times$ the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)			B
Available interest expense: Amount A or B, whichever is less. Enter this amount on line 4 of Chart A above			

* For passenger vehicles bought after 2000.

Chart C – Eligible leasing cost for passenger vehicles

Total lease charges incurred in your 2009 fiscal period for the vehicle			A
Total lease payments deducted before your 2009 fiscal period for the vehicle			B
Total number of days the vehicle was leased in your 2009 fiscal period and previous fiscal periods			C
Manufacturer's list price			D
The amount on line D or (\$35,294 + GST and PST, or \$35,294 + HST), whichever is more			E
$\frac{[(\$800 + \text{GST and PST, or } \$800 + \text{HST}) \times \text{line C}]}{30} - \text{line B:}$			F
$\frac{[(\$30,000 + \text{GST and PST, or } \$30,000 + \text{HST}) \times \text{line A}]}{\text{line E}}$			G
Eligible leasing cost: Line F or G, whichever is less. Enter this amount on line 8 of Chart A above			