

# Statement of Farming Activities

For more information on how to fill in this form, see Guide T4003, *Farming Income*.

<b>Identification</b>			
Your name			Your social insurance number
Farm name			Program account number (15 characters)
Farm address		City	Province or territory
			Postal code
Fiscal period	Year	Month	Day
From			to
	Year	Month	Day
			Was 2015 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)
Accounting method <input type="checkbox"/> Cash <input type="checkbox"/> Accrual		Tax shelter identification number	Partnership business number (9 digits)
			Your percentage of the partnership %
Name and address of person or firm preparing this form			

<b>Internet business activities</b>	
How many Internet webpages and websites does your business earn income from? Enter "0" if none. _____	
Provide the main webpage or site addresses (also known as URL):	
http:// _____	
http:// _____	
http:// _____	
http:// _____	
http:// _____	
Percentage of your gross income generated from the webpages and websites. (If no gross income was generated from the Internet, enter "0") _____ %	

**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		
_____			
<b>Gross income</b> – Total of above lines (enter this amount on line 168 of your income tax and benefit return) .....	9659		

**Net income (loss) before adjustments**

<b>Gross income</b> (from line 9659 on page 2) .....				a
<b>Expenses</b> (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			
<b>Machinery expenses</b>				
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			
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 2014 .....	9937			
Optional inventory adjustment included in 2014 .....	9938			
Other expenses _____				
_____				
Total other expenses (see Area A, column 5, on page 5) .....	9790			
<b>Subtotal of expenses</b>				
Allowance on eligible capital property .....	9935			
Capital cost allowance (amount from Area A on page 5) .....	9936			
<b>Total farm expenses</b> (total of the above three lines)				
<b>Net income (loss) before inventory adjustments</b> (amount a minus amount b) .....				b
Optional inventory adjustment included in 2015 .....	9899			
Mandatory inventory adjustment included in 2015 .....	9941			
	9942			
<b>Net income (loss) after inventory adjustments</b> (total of the above three lines)				c

**Your net income (loss)**

Enter your share of the amount on line c or the amount from your slip T5013, <i>Statement of Partnership Income</i> .....				d
<b>Plus:</b> GST/HST rebate for partners received in the year .....	9974			
<b>Total</b> (amount d plus line 9974)				
<b>Minus:</b> Other amounts deductible from your share of net partnership income (loss) (from the chart on page 4) .....	9943			e
<b>Net income (loss) after adjustments</b> (amount e minus amount f) .....				f
<b>Minus:</b> Business-use-of-home expenses (amount 3 from the chart on page 4) .....	9945			g
<b>Your net income (loss)</b> (amount g minus line 9945) (enter this amount on line 141 of your income tax and benefit return) .....	9946			

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

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

_____	_____
_____	_____
_____	_____
<b>Total</b> (enter in amount f on page 3)	_____

**Calculating business-use-of-home expenses**

Heat .....	_____	_____
Electricity .....	_____	_____
Insurance .....	_____	_____
Maintenance .....	_____	_____
Mortgage interest .....	_____	_____
Property taxes .....	_____	_____
Other expenses (specify) _____	_____	_____
<b>Subtotal</b>	_____	_____
<b>Minus:</b> Personal-use part .....	_____	_____
<b>Subtotal</b>	_____	_____
<b>Plus:</b>		
Capital cost allowance (business part only) .....	_____	_____
Amount carried forward from previous year .....	_____	_____
<b>Subtotal</b>	_____	1
<b>Minus:</b> Net income (loss) after adjustments (from amount g on page 3) (if negative, enter "0") .....	_____	2
<b>Business-use-of-home expenses available to carry forward</b> (amount 1 minus amount 2) (if negative, enter "0") .....	_____	_____
<b>Allowable claim</b> (the lesser of amount 1 and 2 above) Enter your share of this amount on line 9945 above.....	_____	3

**Details of other partners**

Do not fill in this chart if you must file a partnership information return.

Name of partner

Address	Province or territory	Postal code	Share of net income or (loss) \$	Percentage of partnership %
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Name of partner

Address	Province or territory	Postal code	Share of net income or (loss) \$	Percentage of partnership %
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Name of partner

Address	Province or territory	Postal code	Share of net income or (loss) \$	Percentage of partnership %
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Name of partner

Address	Province or territory	Postal code	Share of net income or (loss) \$	Percentage of partnership %
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**Details of equity**

Total business liabilities .....	9931	_____
Drawings in 2015 .....	9932	_____
Capital contributions in 2015 .....	9933	_____



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

Protected B when completed

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. For more information, see Chapter 3 of Guide T4003.

**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. For more information, see Chapter 4 of Guide T4003.

**Chart A – Motor vehicle expenses**

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

**Note:** You can claim CCA on motor vehicles in Area A on page 5.

**Chart B – Available interest expense for passenger vehicles**

Total interest payable (accrual method) or paid (cash method) in the fiscal period .....	_____	A
_____ $\times$ the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method) .....	_____	B
<b>Available interest expense</b> (enter whichever is less of amount A or B, in amount 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 2015 fiscal period for the vehicle .....	_____	1
Total lease payments deducted before your 2015 fiscal period for the vehicle .....	_____	2
Total number of days the vehicle was leased in your 2015 and previous fiscal periods .....	_____	3
Manufacturer's list price .....	_____	4
Amount 4 or (\$35,294 + GST** and PST, or HST** on \$35,294), whichever is more $\blacktriangleright$ _____ $\times$ _____ = _____		5
$\left[ (\$800 + \text{GST}^{**} \text{ and PST, or } \$800 + \text{HST}^{**}) \times \text{amount 3} \right] \blacktriangleright$ _____ $-$ amount 2: _____ = _____		6
$\left[ (\$30,000 + \text{GST}^{**} \text{ and PST, or } \$30,000 + \text{HST}^{**}) \times \text{amount 1} \right]$ _____ $=$ _____		7
amount 5		
<b>Eligible leasing cost</b> (enter amount of whichever is less, amount 6 or 7, in amount 8 of Chart A above) .....	_____	

\*\* Use a GST rate of 5% or HST rate applicable to your province.

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at [www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html](http://www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), Personal Information Bank CRA PPU 005.