







**Commonly used field codes (continued)**

The following list contains commonly used GIFI income statement field codes. You are not limited to using just these codes. You must complete the bolded field codes. For a complete listing of the GIFI codes, see Appendix A of Guide RC4088.

**Farming revenue and expenses**

<u>Account description</u>	<u>Field Code</u>	<u>Account description</u>	<u>Field Code</u>
<b>Farming revenue</b>		<b>Farming expenses</b>	
Grains and oilseeds	9370	Fertilizers and lime	9662
Wheat	9371	Seeds and plants	9664
Barley	9373	Feed, supplements, straw and bedding	9711
Corn	9375	Livestock purchases	9712
Other crop revenues	9420	Veterinary fees, medicine and breeding fees	9713
Fruit	9421	Machinery fuel	9764
Vegetables	9423	General farm expenses	9790
Cattle	9471	Amortization of tangible assets	9791
Poultry	9473	Advertising, marketing costs and promotion	9792
Milk and cream (excluding dairy subsidies)	9476	Building repairs and maintenance	9795
Program payment revenues	9540	Custom or contract work	9798
NISA payments	9543	Electricity	9799
Other farm revenues/losses	9600	Other insurance premiums	9804
Rental income	9606	Interest and bank charges	9805
Interest income	9607	Professional fees	9809
<b>Total farm revenue</b>	<b>9659</b>	Property taxes	9810
		Rent – land and buildings	9811
		Salaries and wages	9814
		Motor vehicle expenses	9819
		Telephone	9824
		Net inventory adjustment	9870
		<b>Total farm expenses</b>	<b>9898</b>
		Net farm income	9899

**Extraordinary items and income taxes**

<u>Account description</u>	<u>Field Code</u>
Extraordinary item(s)	9975
Current income taxes	9990
Future (deferred) income tax provision	9995
<b>Net income/loss after taxes and Extraordinary items</b>	<b>9999</b>

**Other comprehensive income**

<u>Account description</u>	<u>Field Code</u>
Revaluation surplus	7000
Defined benefit gains/losses	7002
Foreign operation translation gains/losses	7004
Equity instruments gains/losses	7006
Cash flow hedge effective portion gains/losses	7008
Income tax relating to components of other comprehensive income	7010
Miscellaneous other comprehensive income	7020
<b>Total—other comprehensive income</b>	<b>9998</b>