

AGRISTABILITY PROGRAM SUPPLEMENTARY INFORMATION FORM - NURSERY OPERATIONS

Check here if nothing to report

NAME OF PARTICIPANT

PROGRAM YEAR

PIN NUMBER

FISCAL PERIOD:

FROM: / /

TO: / /

CROP INVENTORY VALUATION

A	B	C	D	E	F	G	H	I	J	K	L	M
CODE	CROP DESCRIPTION & GRADE	PRODUCTION AREA (metres2)	QTY PRODUCED (#)	INVENTORY TRANSFER IN (#)	INVENTORY TRANSFER OUT (#)	QTY PURCHASED (#)	QTY SOLD (#)	QTY DESTROYED (#)	ENDING INVENTORY (#)	COP (PER UNIT)	TOTAL SALES BY INVENTORY CODE (\$)	SALES PRICE PER UNIT
TOTALS												
Unused Production Area												
Total Area												

Completing the form:

- The administration will use the average sale price to value your crop inventory where sales are reported by inventory code.
- The total sales should match what you reported for total commodity sales on your Statement A filed with CRA
- The administration will use Cost of Production (COP) to value inventory changes where sales are not reported by inventory code.
- Column M is optional.
- COP relates to inventory at establishment stages. Please report COP for all unsaleable product.
- Report total sales of a commodity code when the total sales is representative of your inventory for that commodity code. If this is not the case, then report COP for that commodity code.
- Columns E and F, report any inventory change in size. For example potting from 1 gallon line code 7106 to two gallons 7108.
- Complete a separate form for each operation.

*** In cases where less than 30% of a particular commodity within an inventory code is sold in a particular year then the investor for that commodity should be valued at Cost of Production (C.O.P.). When more than 30% of a particular commodity within an inventory code is sold in a particular year then the entire investor for that code should be valued at Fair Market Value (FMV).*