

**Reference Margin Information**  
**2013 Reference Year: Income and Expenses**

This worksheet is used to supply AgriStability with the income and expense details for your reference margin.

Participant Name					PIN				
Fiscal Period	From:			To:			Method of Accounting	<input type="checkbox"/> Cash <input type="checkbox"/> Accrual	
	Year	Month	Day	Year	Month	Day			
Partner's Name (if applicable)				Partnership %		PIN			

Enter the applicable code for each entry on the form. Refer to the most recent AgriStability and AgriInvest Guide for instructions on how to complete this form. If you do not already have a copy of the guide, contact the Administration at 1-877-343-2767. The guide can also be found on the web site at [www2.gov.bc.ca/gov/topic.page?id=3E3143F6681F4491936EF0B3C24408FD](http://www2.gov.bc.ca/gov/topic.page?id=3E3143F6681F4491936EF0B3C24408FD). Please round off all income amounts to the nearest dollar.

**Income**

Commodity Sales & Program Payments	Code	Amount	Other Farming Income	Line	Amount
			Other program payments	9540	
			Business Risk Management (BRM) and Disaster Assistance Payments	9544	
			Resales, rebates, GST / HST for allowable expenses	9574	
			Resales, rebates, GST / HST for non-allowable expenses, recapture of capital cost allowance (CCA)	9575	
			Agricultural contract work	9601	
			Patronage dividends	9605	
			Interest	9607	
			Gravel	9610	
			Trucking (farm-related only)	9611	
			Resales of commodities purchased	9612	
			Leases (gas, oil well, surface, etc.)	9613	
			Machine rental	9614	
			Other (specify):	9600	
<b>Total A:</b>	<b>9950</b>	<b>\$</b>	<b>Total B: \$</b>		
<b>Summary of Income</b>					
<b>Total A:</b>					
<b>Total B: +</b>					
<b>Gross farming income \$</b>					

**2013 Reference Year: Income and Expenses**

Participant Name

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**Expenses**

Commodity Purchases & Repayment of Program Benefits	Code	Amount
Point of sale adjustments	575	
<b>Total C:</b>	<b>9960</b>	<b>\$</b>

Non-Allowable Expenses	Line	Amount
Machinery (repairs, licenses, insurance)	9760	
Machinery lease / rental	9765	
Advertising and promotion costs	9792	
Building and fence repairs	9795	
Land clearing and draining	9796	
Agricultural contract work	9798	
Other insurance premiums	9804	
Interest (real estate, mortgage, other)	9805	
Memberships / subscription fees	9807	
Office expenses	9808	
Legal and accounting fees	9809	
Property taxes	9810	
Rent (land, buildings, pastures)	9811	
Non-arm's length salaries	9816	
Motor vehicle expenses	9819	
Small tools	9820	
Soil testing	9821	
Licenses / permits	9823	
Telephone	9824	
Quota rental (tobacco, dairy)	9825	
Gravel	9826	
Purchases of commodities resold	9827	
Motor vehicle interest and leasing costs	9829	
Allowance on eligible capital property	9935	
Capital cost allowance	9936	
Mandatory inventory adjustments - prior year	9937	
Optional inventory adjustments - prior year	9938	
Other (specify):	9896	
<b>Total E:</b>	<b>\$</b>	

Allowable Expenses	Line	Amount
Containers and twine	9661	
Fertilizers and soil supplements	9662	
Pesticides and chemical treatments	9663	
Insurance premiums (crop or production)	9665	
Veterinary fees, medicine, and breeding fees	9713	
Minerals and salts	9714	
Machinery (gasoline, diesel fuel, oil)	9764	
Electricity	9799	
Freight and shipping	9801	
Heating fuel	9802	
Arm's length salaries	9815	
Storage / drying	9822	
Commissions and levies	9836	
Private insurance premiums for allowable commodities	9953	
<b>Total D:</b>	<b>\$</b>	

Summary of Expense	
<b>Total C:</b>	
<b>Total D: +</b>	
<b>Total E: +</b>	
<b>Gross farming expense \$</b>	

Comments:

## Reference Margin Information 2013 Reference Year: Production and Inventory

Participant Name

PIN

Livestock Inventory Valuation			
Code	Description	Ending Inventory	End of Year Price (\$)

Livestock Productive Capacity			
Productive Animals		Units	2013
104	Cattle	# of cows that calved	
123	Hogs, Farrow to Finish	# of sows that farrowed	
145	Hogs, Farrowing	# of sows that farrowed	
Number of Feeder Livestock		Units	2013
105	Feeder Cattle (fed up to 900 lbs)	# of animal fed	
106	Feeder Cattle (fed over 901 lbs)	# of animal fed	
125	Hogs, nursery (fed up to 50 lbs)	# of animal fed	
124	Hogs, feeders (fed over 50 lbs)	# of animal fed	
Custom Fed livestock		Units	2013
141	Cattle	# of animal feed days	
142	Hogs	# of animal feed days	
Supply Managed Commodities		Units	2013
113	Dairy	Kg butterfat/day	
108	Chickens, layers, broiler eggs for hatching	# producing	
109	Chickens, layers, eggs for consumption	# producing	
143	Chickens, broilers	Kg produced	
144	Turkeys, broilers	Kg produced	
Other (specify below)		Units	2013

Crop Inventory Valuation & Productive Capacity							
Code	Crop \ Grade	Units	Acres	Unseedable Acres	Quantity Produced	Ending Inventory	End of Year Price (\$)

17	Summerfallow Acres	
18	Pasture Acres	
19	Wasteland Acres	

Purchased Inputs		
Code	Description	End of Year Amount (\$)

Deferred Income and Receivables		
Code	Description	Ending Receivables and Income Deferred to 2014 (\$)

Accounts Payable		
Code	Description	End of Year Amount (\$)