

AGRISTABILITY PROGRAM SUPPLEMENTARY INFORMATION FORM - NURSERY OPERATIONS

Check here if nothing to report

NAME OF PARTICIPANT			PROGRAM YEAR		PIN NUMBER	
FISCAL PERIOD:			TO:			
FROM: year / month / date			TO: year / month / date			

CROP INVENTORY VALUATION

[illegible]

Completing the form:

1. The administration will use the average sale price to value your crop inventory where sales are reported by inventory code.
2. The total sales should match what you reported for total commodity sales on your Statement A filed with CRA
3. The administration will use Cost of Production (COP) to value inventory changes where sales are not reported by inventory code.
4. Column M is optional.
5. COP relates to inventory at establishment stages. Please report COP for all unsaleable product.
6. 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.
7. Columns E and F, report any inventory change in size. For example potting from 1 gallon line code 7106 to two gallons 7108.
8. 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).*

