



For more information on how to complete this form, see Guide T4003, Farming Income.

Identification section containing fields for name, social insurance number, farm name, account number, address, fiscal period, main product, and accounting method.

Income section table listing various agricultural products and services with corresponding codes (e.g., 9371 for Wheat, 9471 for Cattle) and input lines.

**Net income (loss) before adjustments**

<b>Gross income</b> (from line 9659 on page 1) .....				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 2011 .....	9937			
Optional inventory adjustment included in 2011 .....	9938			
Other expenses _____				
<b>Total other expenses</b> .....	<b>9790</b>			▶
		<b>Subtotal</b>		
Allowance on eligible capital property .....	9935			
Capital cost allowance (from Area A on page 4) .....	9936			
<b>Total farm expenses</b> (total of the above three lines)	<b>9898</b>			▶
<b>Net income (loss) before adjustments</b> (line a minus line b) .....				<b>9899</b>
Optional inventory adjustment included in 2012 .....				<b>9941</b>
Mandatory inventory adjustment included in 2012 .....				<b>9942</b>
				<b>Total of the above three lines</b>
				c

**Your net income (loss)**

Your share of the amount on line c .....				d
<b>Plus:</b> GST/HST rebate for partners received in the year .....	9974			
				▶
		<b>Total</b> (line d plus line 9974)		
<b>Minus:</b> Other amounts deductible from your share of net partnership income (loss) (from the chart on page 3) .....	9943			e
<b>Net income (loss) after adjustments</b> (line e minus line f) .....				f
<b>Minus:</b> Business-use-of-home expenses (your share of line 3 from the chart on page 3) .....	9945			g
<b>Your net income (loss)</b> (line 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 incurred 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 this amount on line f on page 2)	

**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 line g on page 2) (if negative, enter "0") .....				2
<b>Business-use-of-home expenses available to carry forward</b> (line 1 minus line 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 on page 2.) .....				3

**Details of other partners**

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

**Details of equity**

Total business liabilities .....	<b>9931</b>	
Drawings in 2012 .....	<b>9932</b>	
Capital contributions in 2012 .....	<b>9933</b>	

**Area A – Calculating capital cost allowance (CCA)**

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see areas B and C below)	4 Proceeds of dispositions in the year (see areas D and E below)	5* UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4)	6 Adjustment for current-year additions 1/2 x (col. 3 minus col. 4) If negative, enter "0."	7 Base amount for CCA (col. 5 minus col. 6)	8 Rate (%)	9 CCA for the year (col. 7 x col. 8 or an adjusted amount)	10 UCC at the end of the year (col. 5 minus col. 9)

**Total CCA on Part XI properties.** Enter this amount, minus any CCA for business-use-of-home expenses, on line 9936 on page 2 of this form. **i**

\* If you have a negative amount in this column, add it to income as a recapture on line 9600 "Other income" on page 1. If there is no property left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss on line 9790, "Total other expenses," on page 2. Recapture and terminal loss do not apply to a Class 10.1 property. For more information, read Chapter 3 of Guide T4003.

\*\*For information on CCA for business-use-of-home expenses, see "Special situations" in Chapter 3 of Guide T4003.

**Part XVII properties (acquired before 1972)**

1 Year acquired	2 Kind of property	3 Month of disposition	4 Cost (business part)	5 Rate (%)	6 CCA for this year	7 Total CCA for this and previous years

Enter the total of lines i and ii on line 9936, on page 2. **Total CCA on Part XVII properties** **ii**

**Area B – Details of equipment additions in the year**

1 Class number	2 Property description	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

**Total equipment additions in the year** **9925**

**Area C – Details of building additions in the year**

1 Class number	2 Property description	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

**Total building additions in the year** **9927**

**Area D – Details of equipment dispositions in the year**

1 Class number	2 Property description	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

**Total equipment dispositions in the year** **9926**

**Note:** If you disposed of property from your farming business in the year, see Chapter 3 of Guide T4003 for information about your proceeds of disposition.

**Area E – Details of building dispositions in the year**

1 Class number	2 Property description	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

**Total building dispositions in the year** **9928**

**Note:** If you disposed of property from your farming business in the year, see Chapter 3 of Guide T4003 for information about your proceeds of disposition.

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

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**

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

**Note:** You can claim CCA on motor vehicles in Area A on page 4.

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

Total interest payable (accrual method) or paid (cash method) in the fiscal period .....		A
$\$10^*$ $\times$ 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> (amount A or B, whichever is less) (enter this amount on line 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 2012 fiscal period for the vehicle .....		1
Total lease payments deducted before your 2012 fiscal period for the vehicle .....		2
Total number of days the vehicle was leased in your 2012 fiscal period and previous fiscal periods .....		3
Manufacturer's list price .....		4
The amount on line 4 or (\$35,294 + GST and PST, or \$35,294 + HST), whichever is more $\blacktriangleright$ .....		5
$\frac{[(\$800 + \text{GST and PST, or } \$800 + \text{HST}) \times \text{line 3}]}{30} \blacktriangleright$ .....		6
$\frac{[(\$30,000 + \text{GST and PST, or } \$30,000 + \text{HST}) \times \text{line 1}]}{\text{line 5}}$ .....		7
<b>Eligible leasing cost:</b> (line 6 or 7, whichever is less) (enter this amount on line 8 of Chart A above) .....		

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