



File number

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INTRODUCTION

The form *ASSESSMENT OF FARM OPERATIONS* is designed to help you prepare the financial statements required to process your last-resort financial assistance or to reassess your file.

WHAT HAPPENS TO YOUR FORM ONCE IT HAS BEEN SUBMITTED

The first step is a careful examination of your financial statements. Once this has been done, an officer makes an appointment with you in order to complete the assessment of your revenues and assets from the operation of your farm.

BEFORE FILLING IN THIS FORM

This form has 8 pages; pages 3 to 6 are for the *STATEMENT OF REVENUES AND EXPENDITURES* and pages 7 and 8 are for *CAPITAL INCOME AND EXPENDITURES*, as well as for the *DEBTS AND LIABILITIES OF THE FARM*.

It is important to fill in section 1 *IDENTIFICATION* appearing at the bottom of page 2.

GUIDE

Purpose of this guide

This guide has been designed:

- to help you calculate the revenues from the operation of your farm for the period covered. This is important in order to process your application for last-resort financial assistance or to reassess your file;
- to help you draw up your farm financial statements correctly;
and
- to clarify certain provisions of the *Individual and Family Assistance Act* that might be of special interest to farm operators.

Period covered

The period covered must include the twelve months prior to submitting your application for last-resort financial assistance. You must report the period at the beginning of Section 2 – *STATEMENT OF REVENUES AND EXPENDITURES* unless the period has already been mentioned on the form.

Revenues (Section 2, items 1 to 7)

We have attempted to identify all the revenues related to farming. Other revenues earned that have not been identified should be mentioned at item 5 of the Section 2 – *OTHER REVENUES*.

Continued on page 2

GUIDE (cont.)

Personal consumption (Section 2, item 7)

In this form, the term "Personal consumption" is used to describe any products from your farm that you have taken for your own personal use.

Rolling equipment (truck, tractor, other) (Section 2, items 16, 17 and 18)

If you use your vehicle for business and for personal use, the following expenses: gas, oil, insurance, registration, driver's licence, upkeep and repairs, and the interest on loans, are eligible as expenses in proportion to the business use only. If your vehicle is used for business purposes only, all the above expenses are completely deductible.

Period ended

The date reported at the beginning of Section 4 – *DEBTS AND LIABILITIES OF THE FARM* must be the same as the date for the end of the period covered reported at the beginning of Section 2 – *STATEMENT OF REVENUES AND EXPENDITURES*.

Debts and liabilities of the farm (Section 4)

Identify all creditors (for example: mortgage, collateral for your farm debts).

The following documents must be available for any eventual verification

- Financial statements of your farm operation (report, statement of revenues and expenditures)
- Last year's federal and provincial income tax returns
- Accounting books and ledgers used for your farm operations
- Legal documents creating the farm operation
- Up-to-date bank passbooks
- Contracts and statements for: mortgages, collateral and personal and business loans.
- Contracts, invoices and supporting documents that were used to establish your revenues and expenditures.

Section 1

IDENTIFICATION			
of the applicant			
Last name ▶		First name ▶	
Home address ▶			
Postal code	Home telephone	Area code	Social insurance number
of the enterprise			
Business name ▶		Lot number ▶	Number of farm operator ▶
Address ▶		Business telephone	Area code
Main production ▶			
Statuts of the enterprise ▶ <input type="checkbox"/> Sole ownership <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/>			
		Your share ▶ %	

Section 2

STATEMENT OF REVENUES AND EXPENDITURES (continued)									
Year			Month	Day	to	Year	Month	Day	
Period covered: from									
REVENUES					AMOUNTS			Department use only	
1- Cereals-Fodders									
				Hay	\$				
				Straw	\$				
				Grain	\$				
2- Wood									
				Logs	\$				
				Pulp	\$				
				Christmas trees	\$				
				Maple syrup	\$				
3- Livestock sold									
				3.1 Cattle:					
				Calves	\$				
				Cows	\$				
				Bulls	\$				
				Steers	\$				
				Other <i>Specify</i>	\$				
					\$				
				3.2 Pigs:					
				Piglets	\$				
				Market pigs	\$				
				Sows	\$				
				Boars	\$				
				3.3 Fowl:					
				B.B.Q. chickens	\$				
				Capons	\$				
				Laying hens	\$				
				3.4 Sheep:					
				Lambs	\$				
				Ewes	\$				
				Other <i>Specify</i>	\$				
					\$				
				3.5 Milk goats:					
				Female goats	\$				
				Male goats	\$				
				Young female goats	\$				
Subtotal of revenues <i>(Total of the above lines to be carried to page 4)</i>					\$				

Section 2

STATEMENT OF REVENUES AND EXPENDITURES (continued)			
REVENUES (continued)		AMOUNTS	Department use only
Subtotal of revenues carried from page 3		\$	
3- Livestock sold (cont.)	3.6 Rabbits:		
	Males	\$	
	Females	\$	
	Young rabbits	\$	
	3.7 Other livestock, specify:		
		\$	
		\$	
4- Milk			
	Raw milk	\$	
	Industrial milk	\$	
	Cream	\$	
	Subsidy	\$	
5- Other revenues			
	Eggs	\$	
	Fruit	\$	
	Contract work	\$	
	Rented machinery	\$	
	Rented land	\$	
	Livestock kept under contract	\$	
	Reimbursement by the coop	\$	
	Reimbursement of tax on gas	\$	
	Other subsidies <i>Specify</i>		
		\$	
	Subsidy for the hibernation of livestock	\$	
	Producer's stabilization insurance	\$	
	Crop insurance	\$	
	Other <i>Specify</i>		
		\$	
6- Livestock	Market value at the end of the period covered	\$	
7- Personal consumption	Milk and cream	\$	
	Meat	\$	
	Eggs	\$	
	Wood	\$	
	Vegetable garden	\$	
	Other <i>Specify</i>	\$	
Gross revenues (Total of the above lines to be carried to page 6)		01 \$	

Section 2

STATEMENT OF REVENUES AND EXPENDITURES (continued)		
EXPENDITURES	AMOUNTS	Department use only
8- Plant production		
Lime, chemical fertilizers	\$	
Seed	\$	
Weed-killers, insecticides, fungicides	\$	
Cord press and containers	\$	
9- Wood lots		
Mechanical saw (fuel, repairs)	\$	
Containers for syrup	\$	
Other <i>Specify</i>	\$	
10- Livestock		
Feed, minerals	\$	
Hay, grain, straw	\$	
Transportation	\$	
Other <i>Specify</i>	\$	
11- Purchased livestock		
<i>List:</i>	\$	
	\$	
	\$	
	\$	
	\$	
12- Veterinary surgeons, drugs, insemination	\$	
13- Wages (excluding your wages and those of your spouse)	\$	
14- Contract work	\$	
15- Employer contributions: Régie des rentes du Québec, Régie de l'assurance maladie du Québec, employment insurance benefits, Commission de la santé et de la sécurité du travail, Québec Parental Insurance Plan	\$	
16- Truck, farm only:		
% Gas and oil	\$	
Licence, permits and insurance	\$	
Service and repairs	\$	
17- Tractor, farm only:		
% Gas (Diesel and oil)	\$	
Licence, permits and insurance	\$	
Service and repairs	\$	
Subtotal of expenditures (<i>Total of the above lines to be carried to page 6</i>)	\$	

Section 2

STATEMENT OF REVENUES AND EXPENDITURES (continued)			AMOUNTS	Department use only
EXPENDITURES (continued)				
Subtotal of expenditures carried from page 5			\$	
18- Car, farm only:	<input type="text"/> %			
	Gas, oil		\$	
	Licence, permits and insurance		\$	
	Service and repairs		\$	
19- Machinery and equipment			\$	
	Service and repairs		\$	
20- Farm building (excluding residence)			\$	
	Service and repairs		\$	
21- Land				
	Fences and ditches		\$	
	Mechanical loader, surface drainage		\$	
22- Rents (land, buildings, pastures)			\$	
23- Municipal and school taxes	<input type="text"/> X 75% = <input type="text"/>		\$	
24- Insurances	Fire			
	<input type="text"/> X 75% = <input type="text"/>		\$	
	Crop, livestock and liability (100%)		\$	
	Stabilization of farm products		\$	
25- Interest costs	Mortgage			
	<input type="text"/> X 75% = <input type="text"/>		\$	
	Security (100%)		\$	
	Other <i>Specify</i> <input type="text"/>		\$	
26- Livestock (Market value at the beginning of the period covered)			\$	
27- Other expenditures				
	Telephone (farm only)		\$	
	Electricity (farm only)		\$	
	Water supply (farm only)		\$	
	UPA contributions, farmers association		\$	
	Fees		\$	
	Other <i>Specify</i> <input type="text"/>		\$	
Total expenditures			02 \$	

Gross revenues (carried from line 01, page 4)	01 \$	
Total expenditures (carried from line 02 above)	02 \$	
Net benefit (line 01 less 02)	03 \$	

Section 3

CAPITAL INCOME AND EXPENDITURES		
	AMOUNTS	Department use only
CAPITAL INCOME		
Sale of land	\$	
Sale of machinery	\$	
Sale of quota <i>Specify</i>	\$	
TOTAL capital income	\$	
CAPITAL EXPENDITURES		
Land purchase or improvement	\$	
Underground drainage	\$	
Construction or improvement of buildings	\$	
Purchase of machinery	\$	
Purchase of quota <i>Specify</i>	\$	
TOTAL capital expenditures	\$	

Section 4

DEBTS AND LIABILITIES OF THE FARM												
Period ended on <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td>Year</td> <td>Month</td> <td>Day</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </table>							Year	Month	Day			
Year	Month	Day										
Name of creditors	DATE OF LOAN			AMOUNT OF LOAN	RATE	MONTHLY PAYMENT	PRESENT BALANCE					
(A) of real estate	Year	Month	Day									
				\$	%	\$	\$					
				\$	%	\$	\$					
				\$	%	\$	\$					
				\$	%	\$	\$					
				\$	%	\$	\$					
				\$	%	\$	\$					
TOTAL of section A ...				\$		\$	\$					
(B) of machinery	Year	Month	Day									
				\$	%	\$	\$					
				\$	%	\$	\$					
				\$	%	\$	\$					
				\$	%	\$	\$					
				\$	%	\$	\$					
				\$	%	\$	\$					
TOTAL of section B ...				\$		\$	\$					
Subtotal of section A and B (Subtotal to be carried to page 8)				\$		\$	\$					

Section 4

DEBTS AND LIABILITIES OF THE FARM (continued)							
Subtotal of sections A and B carried from page 7					▶ \$	▶ \$	
Name of creditors	DATE OF LOAN			AMOUNT OF LOAN	RATE	MONTHLY PAYMENT	PRESENT BALANCE
(C) of livestock	Year	Month	Day				
				\$	%	\$	\$
				\$	%	\$	\$
				\$	%	\$	\$
				\$	%	\$	\$
				\$	%	\$	\$
				\$	%	\$	\$
TOTAL of section C					▶ \$	▶ \$	
TOTAL of sections A, B and C					▶ \$	▶ \$	
Name of creditors	DATE OF LOAN			AMOUNT OF LOAN	RATE	MONTHLY PAYMENT	PRESENT BALANCE
(D) of other farm debts	Year	Month	Day				
				\$	%	\$	\$
				\$	%	\$	\$
				\$	%	\$	\$
				\$	%	\$	\$
				\$	%	\$	\$
				\$	%	\$	\$
TOTAL of section D					▶ \$	▶ \$	
(E) of personal debts	Year	Month	Day				
				\$	%	\$	\$
				\$	%	\$	\$
				\$	%	\$	\$
				\$	%	\$	\$
				\$	%	\$	\$
				\$	%	\$	\$
TOTAL of section E					▶ \$	▶ \$	

Section 5

SOLEMN AFFIRMATION	
<p>I solemnly affirm that the information provided on this form is accurate and complete, and I agree to inform the Ministère du Travail, de l'Emploi et de la Solidarité sociale of any changes to this information.</p>	
<p>Date</p> <div style="border: 1px solid black; height: 40px; width: 90%; margin-top: 5px;"></div>	<p>Signature of the respondent</p> <div style="border: 1px solid black; height: 40px; width: 90%; margin-top: 5px;"></div>