





## Information

Field code 0003 is pre-printed on page 1 of this schedule. If you are submitting supplementary income statements, cross out the pre-printed 01 and complete in sequential order. For information on reporting multiple lines of business using supplementary income statements, see Appendix B of guide RC4088.

## Commonly used field codes

The following list contains commonly used GIFL income statement field codes. For a complete list of the GIFL codes, refer to Appendix A of guide RC4088.

### Non-farming revenue and expenses

Non-farming revenue	
Account description	Field Code
Trade sales of goods and services	8000
Investment revenue	8090
Dividend income	8095
Commission revenue	8120
Rental revenue	8140
Real estate rental revenue	8141
Realized gains/losses on disposal of assets	8210
Realized gains/losses on sale of investments	8211
Other revenue	8230
Income/loss of subsidiaries/affiliates	8232
Total revenue	8299

Non-farming expenses – Cost of sales	
Account description	Field Code
Opening inventory	8300
Purchases/cost of materials	8320
Direct wages	8340
Trades and sub-contracts	8360
Other direct costs	8450
Freight-in and duty	8457
Closing inventory	8500
Cost of sales	8518
Gross profit/loss	8519

Non-farming expenses – Operating expenses	
Account description	Field Code
Advertising and promotion	8520
Advertising	8521
Meals and entertainment	8523
Amortization of intangible assets	8570
Bad debt expense	8590
Employee benefits	8620
Amortization of tangible assets	8670
Insurance	8690
Interest and bank charges	8710
Interest on long-term debt	8714
Bank charges	8715
Business taxes	8762
Office expenses	8810
Professional fees	8860
Accounting fees	8862
Management and administration fees	8871
Real estate rental	8911
Equipment rental	8914
Repairs and maintenance	8960
Repairs and maintenance – buildings	8961
Salaries and wages	9060
Management salaries	9065
Supplies	9130
Property taxes	9180
Travel expenses	9200
Utilities	9220
Telephone and communications	9225
Other expenses	9270
Vehicle expenses	9281
General and administrative expenses	9284
Total operating expenses	9367
Total expenses	9368
Net non-farming income	9369

## Commonly used field codes (continued)

The following list contains commonly used GIFI income statement field codes. For a complete listing of the GIFI codes, see Appendix A of guide RC4088.

### Farming revenue and expenses

Farming revenue	
Account description	Field Code
Grains and oilseeds	9370
Wheat	9371
Barley	9373
Corn	9375
Other crop revenues	9420
Fruit	9421
Vegetables	9423
Cattle	9471
Poultry	9473
Milk and cream (excluding dairy subsidies)	9476
Program payment revenues	9540
Other farm revenues/losses	9600
Rental income	9606
Interest income	9607
Total farm revenue	9659

Farming expenses	
Account description	Field Code
Fertilizers and lime	9662
Seeds and plants	9664
Feed, supplements, straw, and bedding	9711
Livestock purchases	9712
Veterinary fees, medicine, and breeding fees	9713
Machinery fuel	9764
General farm expenses	9790
Amortization of tangible assets	9791
Advertising, marketing costs, and promotion	9792
Building repairs and maintenance	9795
Custom or contract work	9798
Electricity	9799
Other insurance premiums	9804
Interest and bank charges	9805
Professional fees	9809
Property taxes	9810
Rent – land and buildings	9811
Salaries and wages	9814
Motor vehicle expenses	9819
Telephone	9824
Net inventory adjustment	9870
Total farm expenses	9898
Net farm income	9899

Extraordinary items and income taxes	
Account description	Field Code
Extraordinary items	9975
Current income taxes	9990
Future (deferred) income tax provision	9995
Net income/loss after taxes and extraordinary items	9999

Other comprehensive income	
Account description	Field Code
Revaluation surplus	7000
Defined benefit gains/losses	7002
Foreign operation translation gains/losses	7004
Equity instruments gains/losses	7006
Cash flow hedge effective portion gains/losses	7008
Income tax relating to components of other comprehensive income	7010
Miscellaneous other comprehensive income	7020
Total – other comprehensive income	9998