



2009 FARMING - Calculation of Capital Cost Allowance (CCA) and Business-use-of-home Expenses

- Use this form to calculate your capital cost allowance (CCA) and record your business-use-of-home expenses.
- Attach this form to your Form T1163, T1164, T1273, or T1274.
- Round off all amounts to the nearest dollar.

Area A - Calculation of capital cost allowance (CCA)

Part XI properties (acquired after 1971)

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see areas C and D on page 2)	4 Proceeds of disposition in the year (see areas E and F on page 2)	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)
1	1001	900	450	1451	225	1226	10	123	1328
2	1002	900	450	1452	225	1227	20	245	1207
3	1003	900	450	1453	225	1228	30	368	1085
4	1004	1800	540	2264	630	1634	40	654	1610
5	1005	1800	540	2265	630	1635	50	818	1447
6	1006	1800	540	2266	630	1636	60	982	1284
7	1007			1007		1007	70	705	302
8	1008			1008		1008	80	806	202

Total CCA on Part XI properties ► 4701 (i)

* If you have a negative amount in this column, add it to income as a recapture on line 9575 of Form T1163, T1164, T1273, or T1274. 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 9896 of Form T1163, T1164, T1273, or T1274. Recapture and terminal loss do not apply to a class 10.1 property. For more information, see Chapter 4 in the RC4060, *Farming Income and the AgriStability and AgriInvest Programs Guide* or Chapter 5 in the RC4408, *Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide*.

Part XVII properties (acquired before 1972)

1 Year acquired	2 Kind of property	3 Month of disposition	4 Cost (business portion)	5 Rate (%)	6 CCA for this year	7 Total CCA for this and previous years
1801	K P 1	01	101	10	11	12
1802	K P 2	02	102	20	12	13
1803	K P 3	03	103	30	13	14

Total CCA on Part XVII properties ► 36 (ii)

Enter the total of lines (i) and (ii), **minus** any CCA for business-use-of-home expenses, on line 9936 of Form T1163, T1164, T1273, or T1274. Enter CCA for business-use-of-home expenses in Area B below.

Area B - Business-use-of-home expenses

Include these expenses, and CCA for business-use-of-home expenses, on line 9896 "Other (specify)," of Form T1163, T1164, T1273, or T1274.

Heat	
Electricity	
Insurance	
Maintenance	
Mortgage interest	
Property taxes	
Capital cost allowance	
Other expenses	
	Sub-total
Business-use-of-home expenses carryforward claimed on line 9940 of Form T1163, T1164, T1273, or T1274.	
	Total

Note: If line 9944 of Form T1163, T1164, T1273, or T1274 is a negative amount (a loss), you will have to make an adjustment at line 9934. Total the expenses listed above, including any carry-forward amount. At line 9934, enter whichever is **less**: your total or your loss from line 9944. The amount of your entry will also be available for carryforward to later years. Do not make this adjustment if you are filing this form only to claim additional partnership expenses for which you were not reimbursed. See "Additional expenses (partnerships)" in Chapter 2 of the RC4060, *Farming Income and the AgriStability and AgriInvest Program Guide* or Chapter 2 in the RC4408, *Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide*.

Area C - Details of equipment additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Business portion (column 3 minus column 4)
1	C DETAIL1	1001	101	900
2	C DETAIL2	1002	102	900
3	C DETAIL3	1003	103	900
Total equipment additions in the year				9925 2700

Area D - Details of building additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Business portion (column 3 minus column 4)
4	D DETAIL1	2001	201	1800
5	D DETAIL2	2002	202	1800
6	D DETAIL3	2003	203	1800
Total building additions in the year				9927 5400

Area E - Details of equipment dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Business portion (column 3 minus column 4)
1	E DETAIL1	501	51	450
2	E DETAIL2	502	52	450
3	E DETAIL3	503	53	450
Total equipment dispositions in the year				9926 1350

Area F - Details of building dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Business portion (column 3 minus column 4)
4	F DETAIL1	601	61	540
5	F DETAIL2	602	62	540
6	F DETAIL3	603	63	540
Total building dispositions in the year				9928 1620

Note: If you disposed of property from your farming business in the year, see Chapter 4 in the *Farming Income and the AgriStability and AgrilInvest Programs Guide* or Chapter 5 in the RC4408, *Farming Income and the AgriStability and AgrilInvest Programs Harmonized Guide* for information about your proceeds of disposition.

Area G - Details of land additions and dispositions in the year

Total cost of all land additions in the year	9923	23
Total proceeds from all land dispositions in the year	9924	24
Note: You cannot claim capital cost allowance on land. See Chapter 4 in the RC4060, <i>Farming Income and the AgriStability and AgrilInvest Programs Guide</i> or Chapter 5 in the RC4408, <i>Farming Income and the AgriStability and AgrilInvest Programs Harmonized Guide</i> .		

Area H - Details of quota additions and dispositions in the year

Total cost of all quota additions in the year	9929	29
Total proceeds from all quota dispositions in the year	9930	30
Note: Quotas are eligible capital property. For more information about this kind of property, see Chapter 5 in the RC4060, <i>Farming Income and the AgriStability and AgrilInvest Programs Guide</i> or Chapter 5 in the RC4408, <i>Farming Income and the AgriStability and AgrilInvest Programs Harmonized Guide</i> .		

Area I - Details of equity

Total business liabilities	9931	31
Drawings in 2009	9932	32
Capital contributions in 2009	9933	33