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## What you need to know for 2012

# SDRM: Edible Horticulture

The self-directed risk management (SDRM) plan for edible horticulture is intended to help mitigate risk associated with your farm business. You make a deposit into an SDRM account and the deposit is matched by the government.

If you grow eligible commodities you will receive a handbook and applicable forms in September. Starting in 2012 you must:

- Enrol in AgriStability by **April 30, 2012**
- Provide a valid premises identification number
- Make a deposit into your SDRM account by **February 1, 2013** to receive your matching government contribution
- Ensure your commodities are eligible. See reverse.

### Deciding what's best for your farm business

SDRM: Edible Horticulture was designed to work with AgriStability to protect your whole farm and your edible horticulture from possible risks. With AgriStability as a requirement and the deadline falling before the SDRM: Edible Horticulture deadline, you may want to consider how SDRM: Edible Horticulture protects your farm business before you enrol in AgriStability.

The information below will help you estimate your SDRM government contribution.

### How to calculate your government contribution

The maximum amount that the government will match is based on your allowable net sales (ANS), as reported on your 2011 tax forms (T1163 or Statement A).

Your ANS is the net total allowable sales of eligible commodities minus your total allowable eligible commodity purchases (See reverse). Your maximum government contribution is a variable percentage of your ANS.

**The minimum ANS eligible for a matching contribution is \$5,000.**

#### Step 1

#### Calculate your ANS

ANS = Allowable sales – Allowable purchases

#### Example:

ANS = \$55,000 – \$5,000

ANS = \$50,000

#### Step 2

#### Estimate your maximum government contribution

Allowable Net Sales (ANS)	Up to \$2.5 million (x 2.0%)	+	Between \$2.5 million and \$5 million (x 1.5%)	+	Over \$5 million (x 1.0%)	=	Maximum government contribution
<b>Example 1</b> ANS = \$50,000	\$50,000 x 2% = \$1,000	+	—	+	—	=	<b>\$1,000</b>
<b>Example 2</b> ANS = \$4 million	\$2.5million x 2% = \$50,000	+	\$1.5million x 1.5% = \$22,500	+	—	=	<b>\$72,500</b>
<b>Example 3</b> ANS = \$6 million	\$2.5million x 2% = \$50,000	+	\$2.5million x 1.5% = \$37,500	+	\$1 million x 1% = \$10,000	=	<b>\$97,500</b>



## Eligible commodity list and CRA line codes

**Please note:** the Canada Revenue Agency (CRA) has made changes to commodity codes starting for the 2011 tax year as part of an effort to simplify reporting requirements and remove duplicate or redundant codes. (E.g., “apples and by-products” is now simply “apples.”)

<b>Berries</b>	<b>107</b> Coriander	<b>176</b> Eggplant
<b>65</b> Currants (black, red)	<b>144</b> Cumin	<b>177</b> Endive
<b>66</b> Blackberries	<b>108</b> Dill	<b>179</b> Fiddleheads
<b>67</b> Blueberries	<b>142</b> Echinacea	<b>221</b> Gherkins
<b>68</b> Cranberries	<b>110</b> Fennel	<b>223</b> Green peas
<b>74</b> Elderberries	<b>111</b> Fenugreek	<b>181</b> Horseradish
<b>69</b> Gooseberries	<b>377</b> Fireweed	<b>214</b> Kale
<b>75</b> Haskap	<b>113</b> Garlic	<b>182</b> Kohlrabi
<b>70</b> Loganberries	<b>380</b> Gingko biloba	<b>183</b> Leeks
<b>71</b> Raspberries	<b>114</b> Ginseng	<b>184</b> Lettuce
<b>72</b> Saskatoon berries	<b>379</b> Lavender	<b>186</b> Mustard leaves
<b>76</b> Seabuckthorn	<b>378</b> Lemon balm	<b>227</b> Okra
<b>73</b> Strawberries	<b>115</b> Marjoram	<b>187</b> Onions
	<b>116</b> Mint	<b>190</b> Parsnip
<b>131</b> <b>Mushrooms</b> (including spawn)	<b>117</b> Monarda	<b>191</b> Peppers
	<b>118</b> Oregano	<b>147</b> Potatoes and by-products
<b>140</b> <b>Nuts (all)</b>	<b>119</b> Parsley	<b>192</b> Pumpkins
	<b>120</b> Pepper	<b>193</b> Radish
	<b>121</b> Rosemary	<b>194</b> Rhubarb
	<b>122</b> Sage	<b>197</b> Rutabagas
<b>Fruit</b>	<b>123</b> Salsify	<b>198</b> Shallots
<b>60</b> Apples	<b>381</b> St. Johns wort	<b>201</b> Spinach
<b>91</b> Apricots	<b>125</b> Summer savory	<b>202</b> Squash
<b>168</b> Cantaloupe	<b>126</b> Tarragon	<b>230</b> Stevia
<b>92</b> Cherries (sweet, sour)	<b>127</b> Thyme	<b>203</b> Sweet corn
<b>81</b> Fruit juice	<b>128</b> Watercress	<b>204</b> Sweet peas
<b>83</b> Grapes		<b>205</b> Sweet potatoes/yams
<b>84</b> Kiwi fruit	<b>Vegetables</b>	<b>206</b> Swiss chard
<b>185</b> Melons	<b>160</b> Artichokes	<b>207</b> Tomatoes
<b>93</b> Nectarines	<b>195</b> Arugula/rocket	<b>208</b> Turnips
<b>94</b> Peaches	<b>161</b> Asparagus	<b>209</b> Vegetable marrow
<b>95</b> Pears	<b>25</b> Beans, fresh	<b>212</b> Witloof chicory
<b>96</b> Plums	<b>162</b> Beets	<b>213</b> Zucchini
<b>97</b> Prunes	<b>163</b> Bok choy	
<b>87</b> Watermelons	<b>164</b> Broccoflower	<b>Vegetables – greenhouse</b>
<b>88</b> Wine	<b>165</b> Broccoli	<b>233</b> Cherry tomatoes
	<b>166</b> Brussels sprouts	<b>234</b> Cucumbers
<b>Herbs and spices</b>	<b>167</b> Cabbage	<b>235</b> Lettuce
<b>101</b> Anise	<b>169</b> Carrots	<b>236</b> Peppers
<b>102</b> Basil	<b>170</b> Cauliflower	<b>237</b> Tomatoes
<b>103</b> Caraway seed	<b>171</b> Celery	
<b>158</b> Chervil	<b>173</b> Chinese vegetables	<b>Other products</b>
<b>104</b> Chives	<b>174</b> Collards	<b>129</b> Honey
<b>105</b> Cilantro	<b>175</b> Cucumbers	<b>130</b> Maple products
<b>106</b> Comfrey		