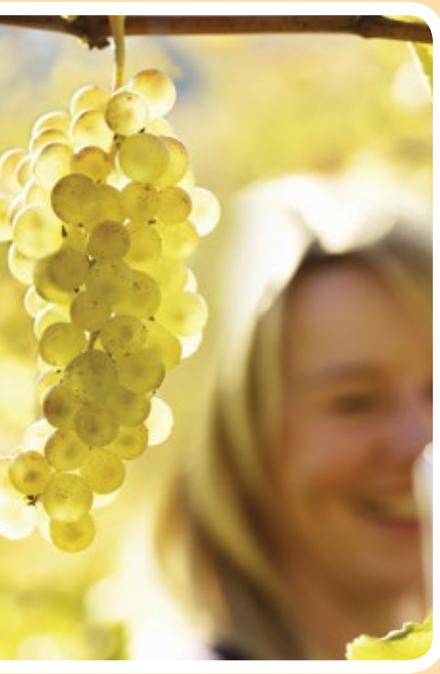




MARKETING AND VINEYARD IMPROVEMENT PROGRAM (MVIP)

PROGRAM GUIDELINES 2015-16



Applicant Eligibility

To be eligible to apply for funding, applicants must meet **ALL** of the following eligibility criteria:

- Be a sole proprietor, corporation, partnership or unincorporated association – articles of Incorporation or other acceptable proof of status must be available upon request
- Be an “Active Grower” and have marketed wine processing grapes or late harvest juice within the past two years, or is a wine grape grower with established vines who can demonstrate a clear plan to market wine grapes within two years of applying to the MVIP program
- Hold a Farm Business Registration number or an Agricorp accepted equivalent such as:
 - Farm Business Registration (FBR) Exemption Certificate
 - Indian Agriculture Program of Ontario (IAPO) letter
 - T1 General 2013 pages 1 & 2 of your Income Tax and Benefit Return with gross farm income declared on line 168 and a copy of your Statement of Farming Activities— Farm Income & Expenses (T2042E)
- Hold a Grape Growers of Ontario (GGO) Number
- Have a Premises Identification number for the vineyards included in the application
- Must own or lease wine grape acreage. Applicants leasing wine grape acreage are eligible to apply on the condition that the landowner provides written consent to Agricorp
- Submit the application form by the date and time indicated in these Guidelines
- Agree to comply with the terms and conditions of the program as set out in these Guidelines
- Be in compliance with and remain in compliance with all applicable federal, provincial and municipal laws



Program Overview

The new Marketing and Vineyard Improvement Program (MVIP) supports wine grape growers by providing funding for eligible vineyard improvements to adapt to ongoing and emerging vineyard challenges, and enable growers to produce quality grapes to meet the growing demands of Ontario wine manufacturers. MVIP will run for two years, in 2015–16 and 2016–17 only, and will be overseen by Agricorp, an agency of the Ontario government. These Guidelines apply to the vineyard improvement component of MVIP for 2015–16.

MVIP is part of the Ontario government's five year \$75 million renewed Wine and Grape Strategy to help increase the sale of Ontario wines in and out-of province, and enhance the marketing of Ontario's wine regions as tourist destinations.

Program Timelines

A project year aligns with the Government of Ontario fiscal year from April 1 to March 31 and is referred to as a “**Year**” or “**Funding Year**”. An “**Intake**” is the period of time during which Agricorp will be accepting applications.

Year 1 – April 1, 2015 to March 31, 2016

Intake 1 – May 19, 2015 to July 10, 2015

MVIP is first-come, first-served program where funding is subject to the government's maximum annual allocation.

Once annual funds are fully allocated, any remaining applications in this Intake will be included in a priority queue for consideration for funding in Year 2 (April 1, 2016 to March 31, 2017). There is no guarantee that any of the in-queue applications will be approved or funded.

Determination of Funding Cap

Under **MVIP**, the Government of Ontario will reimburse up to 35% of eligible vineyard improvement costs up to a maximum funding cap per applicant. The cap for each applicant is determined at the time of application and equals \$1,000 for each acre under production of hybrid or vinifera wine grapes (classes 5 to 10f).

The maximum funding that each eligible grower can receive, calculated at the rate of \$1,000 per acre of established wine grapes farmed by the applicant at the time of application, is capped at a maximum of 100 acres or \$100,000 per applicant. Growers can

apply to more than one intake to use up their funding cap, but the maximum funding for recipients over **two** years is \$100,000. If approved, recipients shall bear the remaining percentage of costs for the Project.

Chart of Funding Calculation Examples

Classes 5–10f Wine Grapes Currently Under Production	Calculation for Maximum Funding	Maximum Funding (net of HST)	Maximum Eligible Costs at 35% Funding	Applicant Contribution Required
50 acres	50 x \$1000/acre	\$50,000	Approx. \$142,850	Approx. \$92,850
100 acres	100 x \$1000/acre	\$100,000	Approx. \$285,700	Approx. \$185,700

For the purposes of the calculation, each acre of wine grapes is assigned to only one applicant. If two or more applicants co-farm wine grape acreage, and there is a dispute as to which applicant should be assigned the wine grape acreage for the purpose of calculating the funding cap, the land would be considered part of the landowner’s wine grape acreage.

Each acre of wine grapes (classes 5 to 10f) used to calculate an applicant’s funding cap can only be counted once in any given program Year.

Assessing Wine Grape Acreage to Determine the Funding Cap

Wine grape acreage for MVIP will be calculated on the basis of growing acreage registered by the applicant in eGrape, the electronic vine management database. Applicants who do not have some, or any, of their wine grape acreage (owned and/or leased) registered in eGrape may make a request to Agricorp and/or to GGO to have their vineyard information added to the database.

By signing the application form, applicants will authorize Agricorp staff to have view only access to eGrape data.

If an eligible applicant **acquires additional** wine grape acreage during the course of the program that would qualify for an increased funding cap (not exceeding the \$100,000 maximum), the applicant will be eligible to apply for additional funding in a future intake, subject to their placement in the priority queue.

If, after applying for funding under the program, an eligible applicant **ceases** wine grape production on acreage that was used in the calculation of the applicant’s funding cap, or sells/leases out that wine grape acreage, this will not affect the amount of funding the applicant is able to access in the program Year in which they were approved to receive funding.

Any new owner/lessee of wine grape acreage will not be able to use that same acreage for the purposes of accessing funding for the remainder of the MVIP. You may apply for an exemption to this stipulation by contacting Agricorp.

A sample calculation

Year	Maximum Funding Cap (based on eligible acres at time of application)	Funding Received	Remaining Funding Cap
1	50 acres x \$1000/acre = \$50,000	\$20,000	\$30,000
2	Applicant sells 25 acres; 25 acres x \$1000/acre = \$25,000	New cap minus funding received \$25,000 – \$20,000 = \$5,000	\$5,000

Eligible Vineyard Improvements

A detailed list of eligible vineyard improvements and ineligible costs is provided in Schedule A. The list will be reviewed by Agricorp on an annual basis to better assist growers in meeting the goals and objectives of the program.

Eligible improvements for MVIP include the following:

- Wine Grape Vine Removal
- Vineyard Preparation
- Vine Trellis Systems
- Consultation with a Viticulture Expert
- Improved Viticulture Practices
- Reducing Cold Injury
- Improved Irrigation
- Pest Management
- Improved Weather Sensing

Eligible Costs

Direct and necessary, one-time vineyard improvement costs from the following categories:

- a) Vineyard modifications or upgrades intended to enhance or improve grape quality and production
- b) The purchase of equipment or machinery intended to enhance or improve grape quality and production; or

c) Materials and one-time labour charges directly related to the development or implementation of a Project may be eligible for reimbursement if they are directly attributable to the development, implementation and completion of the project in one of two ways:

1. Actual cash outlays documented through invoices, receipts and proofs of payment (net of HST) (see Schedule A for more details); or
2. Flat rate cost activities subject to verification by an Agricorp Adjuster. This may include work performed in the vineyard by a third party or the applicant. (See Schedule A for more details)

In order to be eligible, costs must be incurred in the Year in which the application is approved. Work must be completed on the vineyard(s) indicated in the application. All vineyard improvements may be subject to verification by an Agricorp Adjuster or other auditors. Agricorp will have the sole discretion to determine eligibility for program funding.

Ineligible Costs

The following costs are considered **NOT ELIGIBLE** for reimbursement under MVIP. A more detailed list is included in Schedule A.

- Ongoing operational costs such as labour, materials or overhead costs
- Equipment depreciation and maintenance

- General working capital requirements including debt servicing and taxes
- Purchase of land or buildings
- Costs associated with completing the Application Form, Claim Form or any other program-related forms
- Costs associated with project planning, supervision, or administration
- Purchase of general farm equipment (e.g., manure spreader, tractor)
- Materials in a farm's inventory; and
- Lease or rental costs of machinery and equipment (unless included in cost per acre limits)

Equipment Policy

Recipients must retain ownership of all machinery and equipment purchased at a cost of \$5,000 or more, funded under MVIP for a period of four years after purchase.

Used equipment purchases may be eligible for funding under the following conditions:

- Equipment is purchased at fair market value;
- Equipment is purchased from an authorized dealer; and
- No previous owner has received cost share funding for the purchase of the equipment under any program funded in part or in whole by the Government of Ontario.

Recipients are required to provide invoices for all machinery and equipment purchases, new and used.

Considerations for Applicants

Eligible costs must be incurred by the recipient in the same Year in which the application approval is assigned. Applicants should only apply for improvements that can be realistically completed

and expensed in the same Year of approval. The complete list of eligible Vineyard Improvements is outlined in Schedule A of this guideline.

The following list of considerations is intended to assist applicants in making decisions about which vineyard improvements to include in a single application:

- All vineyard improvements (goods and services) must be undertaken and completed by March 31, 2016.
- All eligible costs relating to the improvements must be incurred by the applicant by March 31, 2016.
- Applicants for Year 1 funding may submit applications for vineyard improvements with expenses incurred on or after April 1, 2015, however applicants who incur expenditures prior to application approval do so at the risk of not being reimbursed if:
 - The application is not approved;
 - All terms and conditions are not satisfied;
 - Funding is not available.

Payments received by successful applicants to the Marketing and Vineyard Improvement Program will be considered as income for tax purposes.

Group Applications

Group applications will be considered under MVIP.

Applicants may link their applications together in order to pool funding for which they may separately be eligible.

Only equipment and infrastructure items indicated in Schedule A are eligible to be included in group applications.

Applicants must clearly identify on the application form:

- The identity of the co-applicant(s);
- The eligible vineyard improvement(s) against which the funding caps are to be pooled;
- The value of the funding cap that each co-applicant wishes to allocate against the item(s) for which they are requesting support.

All co-applicants must be eligible for MVIP support in order for group applications to be considered.

Group Application Example

A group of three eligible applicants wishes to jointly purchase a piece of equipment at a cost of \$140,000. Applicants are required to contribute 65% of the cost, in this case \$91,000. Through MVIP, the applicants can claim cost-share support of up to \$49,000 which represents 35% of the total cost.

Depending upon the available cap of each applicant and the amount of the cap each chooses to allocate against the item, payments for the jointly acquired item could be as follows:

Co-applicants	Available cap	Cap allocated to item/grant paid	Remaining cap
1	\$30,000	\$19,000	\$11,000
2	\$15,000	\$15,000	\$0
3	\$35,000	\$15,000	\$20,000

Payment Stacking Policy

MVIP applicants may not receive grant funding under any program financed in part or in whole by the Government of Ontario for the same vineyard improvement(s).

In particular, applicants should take care not to receive or apply for funding for the same vineyard improvement(s) under MVIP as under the VQA Wine Support Program also administered by Agricorp.

Applicants are required to declare all sources of federal, provincial and/or municipal funding, including the program(s) under which the funding is being provided, in relation to their vineyards.

Applicants wishing to link their applications must apply before the close of Intake 1 on July 10, 2015. Projects that are being submitted as part of a group application will be assigned a time and date stamp based on the time and date the last of the co-applicants submits their completed application form.

For the purposes of making a claim group applicants must each submit receipts indicating the names of all co-applicants.

Application Process

1. Complete and Submit an Application Form

Visit the Agricorp website for program information, forms and other resources at www.agricorp.com.

The Grape Growers of Ontario can assist you with your application. There is a computer available at GGO for growers to use. For assistance from GGO please call Nick Lemieux at 905-688-0990.

For more information about the program, please contact Agricorp staff by calling 1-888-247-4999 or by emailing mvip@agricorp.com.

A complete application submission will include:

- Signed Application Form

If the submission is incomplete, Agricorn reserves the right to deem it ineligible for review and approval. There is no guarantee that Agricorn will provide applicants with a grace period to remedy deficiencies.

The Program is first-come, first-served and applications for Intake 1 will be time and date stamped starting on **Tuesday, May 19, 2015 at 10:00 a.m.**

Completed applications may be submitted in one of three ways:

- By email: mvip@agricorp.com
- By fax: (519) 826-4118
- Regular mail or in person at:
Agricorn
1 Stone Rd. West, 3rd Floor
Box 3660 Stn. Central
Guelph, ON, N1H 9M4

For more information about our partners in MVIP, visit:

- **Agricorn** – www.agricorp.com
- **GGO** – www.grapegrowersofontario.com
- **OSCIA** – www.ontariosoilcrop.org

2. Application Review and Approval

Submissions are reviewed on a first-come, first-served basis. Intake 1, opening on May 19, 2015 will cover Year 1 of the program.

Agricorn staff will review completed Application Forms, verify the applicant's eligibility, wine grape acreage and calculate the applicant's funding cap.

The program is first-come, first-served where funds are approved to the government's maximum annual allocation.

All applicants should apply as soon after the Intake opens as possible to maximize their opportunities to be considered for the program.

3. Offer to Proceed

Once an application is approved, Agricorn will send an Offer to Proceed to the successful applicant (Recipient) outlining the terms and conditions of the funding, including the list of vineyard improvements approved for reimbursement.

Recipients must pay strict attention to the eligible invoice dates, and adhere to the project claim submission deadlines; otherwise, costs may be considered ineligible for reimbursement.

The recipient must **sign the Offer to Proceed** and return it to Agricorn.

4. Claims Process

Upon the completion of one or more approved vineyard improvements, recipients are required to sign and submit a completed Claim Form in order to obtain reimbursement for eligible costs.

MVIP **does not** fund cost over-runs; the approved funding in any Year cannot be exceeded.

As a condition of MVIP funding, recipients or an appointed designate must have completed, the two day *Growing Your Farm Profits Workshop* offered by the Ontario Soil and Crop Improvement Association (OSCIA). If the recipient or their designate has completed the *Growing Your Farm Profits Workshop* as part of the previous Ontario Vineyard Improvement Program they will not be required to complete the course again. Growers are strongly encouraged to complete the workshop before applying for MVIP funding.

To find out when and where the workshops are being held, visit http://www.ontariosoilcrop.org/en/programs/workshops/grow_your_farm_profits.htm

Vineyard improvements are subject to verification by an Agricorp field adjuster at Agricorp's discretion. Vineyard improvement work may need to be verified while the work is being completed and prior to payment.

The claim submission will include the following where applicable:

- Copies of invoices and receipts for the work undertaken or equipment purchased;
- Equipment serial numbers and a detailed description of equipment purchased;
- Proof of completion of the *Growing Your Farm Profits Workshop* by the Recipient or Recipient's designate.

Additional Requirements for Applicants Accepted Under MVIP

Compliance

As a condition of MVIP funding, recipients are responsible for complying with all applicable federal, provincial and municipal laws and regulations.

Failure to comply in any material respect with applicable laws and regulations may result in the termination of the Offer to Proceed and MVIP payments and may require the repayment of any funds received under MVIP to Ontario.

Take notice that Agricorp and the Government of Ontario, including its ministries and public bodies, are not legally responsible for the consequences if MVIP recipients fail to comply with any applicable laws and regulations.

Information Sharing, Compliance, Audits and Site Inspections

As a condition of MVIP funding, recipients must agree to authorize ministry use of data collected under the Grape Growers of Ontario's electronic vine management system (eGrape) to enable individual funding caps to be calculated, to provide data for use in verifying applications and to measure performance.

As a condition of MVIP funding, recipients must agree to provide project financial information and permit access for audits, which may include site inspections, to be conducted by Agricorp and/or its agent(s).

As a condition of MVIP funding, if asked, recipients must agree to participate in a benchmarking survey of wine and grape businesses that may be conducted as part of the Ontario government's wine and grape strategy.

As a condition of MVIP funding, recipients must agree to share information on file with the Government of Ontario, or any of its agencies, in relation to any program which the Government of Ontario has funded, in whole or in part, for the purpose of ensuring against funding duplication and identifying funds that may be owing to the Province under any other provincial funding program.

Once applicants are approved for funding, recipients must comply with the terms and conditions as outlined in these guidelines, the Application Form and the Offer to Proceed.

All signatories to an Application Form are responsible for ensuring the veracity and accuracy of all information provided to Agricorp and/or its agent(s). Any signatory to an Application Form who provides false or misleading information to Agricorp and/or its agent(s) may be disqualified and required to repay any payments received under MVIP.

Agricorp will seek to recover any payments from recipients who received a payment under MVIP that they were not eligible to receive in accordance with Agricorp's recovery policy and all applicable Acts and Government of Ontario directives regarding the collection of debt – all rights reserved. Should a recipient have any pre-existing debts owing to Her Majesty the Queen in Right of Ontario, Agricorp

may recover against that pre-existing debt through a recovery against any payments a recipient may be eligible to receive under MVIP.

Note that Agricorp reserves the right to revise these guidelines from time to time. It is recommended applicants confirm they have the most recent version of the program guidelines prior to making an application.

Schedule A

Eligible Vineyard Improvements

0101 Wine Grape Vine Removal

Eligible Vineyard Improvements: Removing wine grape vines/stumps/roots from trellis and disposal; trellis, posts, and wire may also be removed and disposed of or left in place, where practical

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification)
Flat eligible cost rate of \$3,430 per acre; must be verified by Agricorp at time of removal

0201 Vineyard Preparation

Eligible Vineyard Improvements: Tile drainage materials and installation

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification)
Receipt-based claim for materials and installation from licensed contractor only

0202 Vineyard Preparation

Eligible Vineyard Improvements: Land grading

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification)
Flat eligible cost rate of \$1,000 per acre or receipt based claim; must be verified by Agricorp at time of grading

0203 Vineyard Preparation

Eligible Vineyard Improvements: Land preparation for planting—ploughing, discing, cultivating, cover crop seeding

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification)
Flat eligible cost rate of \$300 per acre or receipt based claim; must be verified by Agricorp at time of preparation

0301 Vine Trellis Systems

Eligible Vineyard Improvements: Posts, wires and anchor materials

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification)
Receipt-based claim

0302 Vine Trellis Systems

Eligible Vineyard Improvements: Installation of trellis posts, wires and anchors

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricornp verification) Flat eligible cost rate of \$1.70 per meter to a cap of 60% of material costs or receipt based claim. Installation measured end post to end post of new rows; must be verified by Agricornp at time of installation

0401 Consultation with a Viticulture Expert

Eligible Vineyard Improvements: Consultation with a viticulture expert for vineyard renewal including variety selection and site establishment (please contact the GGO to obtain a list of qualified viticulture experts)

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricornp verification) Receipt-based claim—GGO approved list of qualified viticulture experts only

0501 Improved Viticulture Practices

Eligible Vineyard Improvements: Mechanical pre-pruning machine

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricornp verification) Receipt-based claim

0502 Improved Viticulture Practices

Eligible Vineyard Improvements: Mechanical leaf remover, vine trimmer, hedger, electric pruner

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricornp verification) Receipt-based claim

0503 Improved Viticulture Practices

Eligible Vineyard Improvements: Soil amendment spreading machine (side dressing-type equipment for compost or mulch, but not manure spreaders)

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricornp verification) Receipt-based claim

0504 Improved Viticulture Practices

Eligible Vineyard Improvements: Weed control equipment other than sprayers

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricornp verification) Receipt-based claim

0505 Improved Viticulture Practices

Eligible Vineyard Improvements: Sub-soiling equipment, Soil Aerator, Roto-tiller

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricornp verification) Receipt-based claim

0506 Improved Viticulture Practices

Eligible Vineyard Improvements: Purchase of drift reduction sprayers and nozzles, 4 row sprayer or equipment modification for improved spray application

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricornp verification) Receipt-based claim

0507 Improved Viticulture Practices

Eligible Vineyard Improvements: Prunings shredder (not mowers)

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricornp verification) Receipt-based claim

0508 Improved Viticulture Practices

Eligible Vineyard Improvements: Specialized Equipment (*tractor, (see page 14), tote bin, grape harvester, 3-point hitch, harvester attachment that removes stems and leaves, optical sorting equipment)

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification)
Receipt-based claim

0509 Improved Viticulture Practices

Eligible Vineyard Improvements: Installation of a GPS guidance system on vineyard equipment

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification)
Receipt-based claim

0601 Reducing Cold Injury

Eligible Vineyard Improvements: Purchase and installation of wind machine or like equipment

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification)
Receipt-based claim from qualified contractor

0602 Reducing Cold Injury

Eligible Vineyard Improvements: Relocating stationary wind machine

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification)
Receipt-based claim from qualified contractor; must be verified by Agricorp at time of relocation

0603 Reducing Cold Injury

Eligible Vineyard Improvements: Hilling up vine equipment

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification)
Receipt-based claim

0604 Reducing Cold Injury

Eligible Vineyard Improvements: Insulating fabric for winter protection (including motor)

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification)
Receipt-based claim

0701 Improved Irrigation Infrastructure

Eligible Vineyard Improvements: Purchase of trickle irrigation equipment, including flow meter (mandatory)

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification)
Receipt-based claim

0702 Improved Irrigation Infrastructure

Eligible Vineyard Improvements: Installation of trickle irrigation system

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification) Flat eligible cost rate of \$0.40 per metre of grape row; will be subject to Agricorp verification

0703 Improved Irrigation Infrastructure

Eligible Vineyard Improvements: Catchments basin

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification)

Receipt-based claim

0801 Pest Management

Eligible Vineyard Improvements: Non acoustical pest management systems (bird netting, night guard retrofit, electric fencing)

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification)

Receipt-based claim

0802 Pest Management

Eligible Vineyard Improvements: Sampling/testing for red blotch and leaf roll

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification)

Receipt-based claim

0901 Improved Weather Sensing

Eligible Vineyard Improvements: Purchase or modification of sensing/monitoring equipment related to wind machine operation (including transition to natural gas)

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification)

Receipt-based claim from a qualified contractor

0902 Improved Weather Sensing

Eligible Vineyard Improvements: Purchase of soil moisture sensors and like equipment

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification)

Receipt-based claim

0903 Improved Weather Sensing

Eligible Vineyard Improvements: Purchase of purpose-designed software to manage weather data

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification)

Receipt-based claim

0904 Improved Weather Sensing

Eligible Vineyard Improvements: Equipment to measure plant moisture stress (pressure bomb)

Claim Method and Cost Allowance: (receipt based claims may be subject to Agricorp verification)

Receipt-based claim



***TRACTOR SPECIFICATIONS:**

- Crawler tractors or, Tractors 25 to 125 hp (pto)
- Outside tire width adjustable to 78" or less
- 2wd or 4wd
- Be able to accommodate front three point hitch and pto
- Must have rear three point hitch and rear 540 or 1000 pto
- Minimum 2 selective control valves

Ineligible Costs

Ineligible costs include, but are not limited to:

- Ongoing operational costs such as labour, materials or overhead costs
- Equipment depreciation and maintenance
- General working capital requirements including debt servicing and taxes
- Purchase of land or buildings
- Cost of new vines
- Cost of planting new vines
- Any winery specific equipment
- Purchase or rental of land and buildings
- Purchase of used machinery and equipment other than from an authorized dealer
- Lease or rental costs of machinery and equipment (unless included in cost per acre limits)
- Purchase of general farm equipment (e.g., manure spreader, tractor)
- Materials in a farm's inventory
- Costs for on-going testing in the vineyard, except for leaf roll and red blotch testing (0802)
- Pesticides or other pest control chemicals or substances
- Purchase of general purpose computer software
- Direct wage subsidies for employees
- Debt restructuring, fundraising or financing costs
- Meals, entertainment and alcohol
- Costs incurred prior to April 1, 2015
- Costs incurred at times outside the eligible invoice dates
- Costs associated with completing the Application Form, Claim Form or any other program-related forms
- Costs associated with project planning, supervision, or administration
- Normal or on-going business costs
- Legal costs
- HST



For more information:

Telephone: 1-888-247-4999 or

Email: mvip@agricorp.com

www.agricorp.com

Également disponible en français

