

## **What costs are NOT eligible for cost-share funding across all Project Categories? (continued)**

- Permits and approvals
- Purchase or sale of land, buildings or facilities or associated taxes or fees (e.g., land transfer tax)
- Lease of land, buildings and facilities for the purpose of starting up a new business or as part of normal operation
- Fertilizer or crop protection costs
- New building construction (unless otherwise specified in the Project Category Description)
- Typical farm equipment (e.g., tractors, skid steers, combines, livestock trailers) and related accessories or attachments (unless otherwise specified in the Project Category Description)
- Tile drainage systems
- Production quota
- Crop storage facilities
- Mentoring or coaching services (unless otherwise specified in the Project Category Description)
- Global Positioning Systems (GPS) and associated components
- Robotic milking systems, TMR mixers, feed pushers and automated feeding systems
- Financing charges, loan interest payments, bank fees and charges
- Any cost, including a tax, that is eligible for a rebate, credit or refund (e.g., a refundable portion of the Harmonized Sales Tax)
- Gifts and incentives
- Hand or power tools or attachments
- Maintenance or extended warranties
- Multi-use items (e.g., items that can reach beyond the scope of the project such as computers, printers, etc.)
- Costs related to Ontario government promotional campaigns or branding
- Any capital item that is funded by government sources at 75 per cent or more
- In-kind contributions, except where indicated in the Project Category Description