

AgriStability

Instructions & Forms for Completing Supplementary Information

Adapted for Bee Producers

Schedule 1a - Deferred Income and Receivables

- Only fill out Schedule 1a if you report to CRA on a cash basis. This schedule will ensure that only allowable income relating to the Program Year is considered.
- You will need a list of the dollar value of your prior year income received in the Program Year and income from commodities sold in the Program Year but not received until the following year.
- Future payments expected from pooling systems like the Alberta Honey Producers' Co-op are considered eligible income and should be included in schedule 1a.

The following example illustrates a situation where deferred income and receivables are higher at the beginning of the Program Year than at the end of the Program Year.

Farmer has a December 31, 2010 fiscal year end

Alberta Honey Producer's Co-op

Deferred payments from Alberta Honey Producer's Co-op from 2009 Production was \$30,000

Deferred payments from Alberta Honey Producer's Co-op from 2010 Production was \$12,000

Production Insurance Payment

Honey Production Insurance benefit deferred from 2009 to January 2010 was nil.

Honey Production Insurance benefit deferred from 2010 to January 2011 was \$10,000.

DEFERRED INCOME		
Description	Deferred Income from Prior Year	Deferred Income from Current Year
Deferred Income from Alberta Honey Producer's Co-op	\$30,000	\$12,000
Production Insurance Benefits - Prior Year	\$0	
Production Insurance Benefits - Current Year		\$10,000
Other:		

Schedule 1b – Unpaid Expenses

- Only fill out Schedule 1b if you report to CRA on the cash basis. This schedule will ensure that only allowable expenses relating to the Program Year is considered.
- You will need a list of the dollar value of your unpaid expenses at the start and end of the Program Year.
- Check your cancelled cheques in the program year to see which ones relate to the prior year’s unpaid bills.
- Check your cancelled cheques processed after the Program Year to see which ones relate to the Program Years unpaid bills.
- Also refer to year end statements from your suppliers.

The following example illustrates a situation where unpaid expenses were higher at the end of the year than at the beginning of the year.

Farmer has a December 31, 2010 fiscal year-end

Medicine

No unpaid medication purchases as of December 31, 2009

Purchased \$5,000 of medicine on account in October 2010 but paid for in February 2011

Fuel & Oil

Purchased \$1,500 of fuel on account in December 2009 but paid for in February 2010

Purchased \$2,500 of fuel on account in December 2010 but paid for in January 2011

UNPAID EXPENSES		
Description	Unpaid Expenses from Prior Year	Unpaid Expenses from Current Year
Bees Packages		
Feed		
Chemical		
Medication		\$5,000
Fuel & Oil	\$1,500	\$2,500
Electricity		
Heating Fuel		
Production Insurance Premiums		
Other:		

Schedule 1c – Purchased Inputs

- Only fill out Schedule 1c if you report to CRA on a cash basis. This schedule will ensure that only allowable expenses relating to the Program Year is considered.
- This schedule must be completed for purchased inputs such as bee packages, feed, medication etc. that have been purchased but benefit production in a different Program Year.

The following example illustrates a situation where purchased inputs were higher at the beginning of the year than at the end of the year.

Farmer has a December 31, 2010 fiscal year-end

Bee Packages

\$25,000 of bee packages purchased in November 2009 but not received and used until April 2010

\$15,000 of bee packages purchased in November 2010 but not received and used until April 2011

Medication

\$7,500 of medication purchased and paid in October 2009 used on hives in March of 2010

\$5,000 of medicine purchased and paid for in December 2010 used on hives in April of 2011

Purchased Inputs		
Description	Purchase Inputs from Prior Year	Purchase Inputs from Current Year
Bees Packages	\$25,000	\$15,000
Feed		
Chemical		
Medication	\$7,500	\$5,000
Fuel & Oil		
Production Insurance Premiums - paid in advance		
Other:		

Schedule 2 - Production Inventory Worksheet For Honey and Other Bee By Products

- This schedule tracks the quantities of honey and other bee by products that are produced, sold, and carried over from one Program Year to the next.
- Any amounts of honey or other bee by-products that have been purchased and resold in the Program Year or subsequent years are considered commodities purchased for resale. These are not eligible for the purposes of AgriStability and should not be included on the schedule.
- The **Fair Market Value** of commodities sold to a pooling system, like honey sold to the Alberta Honey Producers' Co-op, should be based on the final honey price (including initial, interim, and final payments) for the commodity sold to the pool for that production year.
- At the bottom of the schedule, indicate 'yes' or 'no' to the pooling system question.
- Please note that every commodity line on the schedule should add across. Opening Inventory (+) Current Year Production (-) Sold During Year = Closing Inventory

The Following Example will help you in completing Schedule 2

Farmer has a December 31, 2010 fiscal year-end

Honey Production

Honey carried over from the prior year and sold in 2010 was 20,000 pounds.
 Honey produced in 2010 totaled 125,000 pounds from 1,000 producing hives.
 From the honey produced in 2010, 110,000 pounds was sold in 2010 and 15,000 pounds was carried over to the next year.
 The fair market value for honey was \$0.95 per pound at the beginning of the year and \$0.90 per pound at the end of the year.

Wax Production

1,500 pounds of Bees wax was produced and sold in 2010
 The fair market value for bees wax was \$2.50/pound at the beginning of the year and \$2.50 at the end of the year.

PRODUCTION INVENTORY WORKSHEET FOR HONEY AND OTHER BEE BY PRODUCTS									
Description	Unit of Measure	Opening Inventory	Opening FMV	Number of Productive Hives	Yield per Hive	Current Year's Production	Sold During Year	Closing Inventory	Closing FMV
Honey Carried Over from Prior Year	lbs	20,000	\$ 0.95				20,000	-	\$ 0.90
Current Year's Honey Production	lbs			1,000	125	125,000	110,000	15,000	\$ 0.90
Bees Wax Carried Over from Prior Year	lbs	-	\$ 2.50				-	-	\$ 2.50
Current Year's Bees Wax	lbs					1,500	1,500	-	\$ 2.50
Other Bee Products:									

Was the honey reported sold in the program year sold to a pooling system like the Alberta Honey Producer's Co-op? (Yes / No) Yes

Opening Inventory (+) Current Year's Production (-) Sold During Year = Closing Inventory

Schedule 3 – Bee Hive Inventory Worksheet

- This schedule deals with the tracking of hives/bees during the Program Year. The schedule has three categories, hives for honey production, hives for pollination services, and other bees.
- Bees or hives purchased for the purposes of being resold are not considered eligible for the purposes of the AgriStability Program and should not be included on this schedule.
- The **Opening Inventory** and **Closing Inventory** quantities are the number of hives/bees carried over from one Program Year to the next. The number of hives that a producer overwinters is a good source for determining what the inventory quantities would be.
- The **Fair Market Values** for opening and closing inventories should be based on what the hives could have been sold for at the beginning and at the end of the fiscal year.
- **“Deaths”** should represent the number of hive equivalent deaths during the Program Year. An example would be if there is a 30% death loss on 1,000 hives that were overwintered from the prior year, than the equivalent of 300 hives (30% x 1,000) would be reported.
- **“Purchases”** should represent the number of productive hives purchased or hive equivalents started from packages that were purchased during the Program year.
- **“Hives Split /Produced”** represent the number of productive hives that were created from splitting or consolidating existing weak hives during the Program Year. Those who produce bees for the purpose of selling can report the quantity of bees grown during the Program Year under this column too.
- **“Sold”** Any quantity of hives or bees sold during the year would be reported under this column.
- At the bottom of the schedule, indicate the number of “Producing Hives” reported during the Program Year.
- Please note that every commodity line on the schedule should add across. Opening Inventory (-) Deaths (+) Purchases (+) Hives Split / Produced (-) Sold During Year= Closing Inventory

The Following Example will help you in completing Schedule 3

Farmer has a December 31, 2010 fiscal year-end

Honey Hives

From the previous year, 1,000 honey hives were overwintered.
 The death loss from overwintering was 30% or 300 hives equivalent (30% x 1,000 hives).
 200 hives were created from the consolidation and splitting of hives during the year.
 100 hives were created by packages purchased.
 1,000 honey hives were overwintered at the end of the year
 The production year had 1,000 producing hives

BEE HIVE INVENTORY WORKSHEET

Description	Unit of Measure	Opening Inventory	Opening FMV	Deaths	Purchases	Hives Split / Produced	Sold During Year	Closing Inventory	Closing FMV
Honey Hives	# of Hives	1,000	\$130	300	100	200		1,000	\$130
Pollination Hives	# of Hives							-	
Other Bees:									

How many producing hives did you have for the current production year? 1,000

Opening Inventory (-) Deaths (+) Purchases (+) Hives Split/Produced (-) Sold During Year = Closing Inventory

AgriStability

For taxation year ends January 1, 2010 to December 31, 2010

Deadline: September 30, 2011. See AgriStability Supplementary Forms (2010) Guide

I. Participant Information - Must be completed

Name	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 100%; height: 20px;"></td> </tr> <tr> <td style="text-align: center; font-size: small;">Personal Identification Number (PIN)*</td> </tr> <tr> <td style="height: 20px;"></td> </tr> <tr> <td style="text-align: center; font-size: small;">AFSC ID Number</td> </tr> <tr> <td style="height: 20px;"></td> </tr> </table>		Personal Identification Number (PIN)*		AFSC ID Number	
Personal Identification Number (PIN)*						
AFSC ID Number						
Telephone Number (Days)						
*If a PIN (e.g. CAIS PIN) or AFSC ID has not been issued, provide your Social Insurance Number or Business Number in Section II of this form.						

Fiscal Period End:

Year **Month** **Day**

II. Complete this section ONLY if the information below has changed or was not previously provided.

Participant	
Address	Town / City
Province	Postal Code
Telephone Number (Evenings)	Fax Number

Social Insurance Number (SIN)

Business Number (BN)

Trust Taxation Number

Describe the nature of any structural change on your farm (e.g. change in type, size or location of farmstead):

Legal Land Description of Main Farmstead: Pt _____ Sec _____ Twp _____ Range _____ Meridian _____
County or M.D. of _____

Authorized Representative (if applicable)					
Name			Address		
Telephone Number		Fax Number	Town/City		Province Postal Code

AgriStability Form Preparer (if other than AgriStability Participant)					
Name			Address		
Telephone Number		Fax Number	Town/City		Province Postal Code

Note: If first year in AgriStability, please submit an AgriStability Participant Declaration

Mailing Address: 5718-56 Avenue Lacombe AB T4L 1B1 or Fax To: (403) 782-8348

III. Additional Information

a) For any other additional information necessary to process your application (e.g. an explanation for a margin decline or share cows fed) please use the following space:

b) If you participated in Production Insurance in the 2010 program year, please provide the related AFSC ID Number(s):

IV. AgriStability Participant Declaration Renewal

I hereby declare and acknowledge that:

1. all of the information that I, my authorized agent and any other participant(s) named herein have provided to the Agriculture Financial Services Corporation is accurate, true, complete, correct and not misleading; and

2. I understand and acknowledge that I remain bound by the terms and conditions set out in the original AgriStability Participant Declaration that I have signed, and that I am required within sixty (60) days to notify the Agriculture Financial Services Corporation in writing of any changes to the information provided by me, my authorized representative or any other participant(s) named in my original AgriStability Participant Declaration, including, but not limited to, any Canada Revenue Agency (CRA) Notice of Reassessment, for any program year or for any reference year.

For individual participants the individual must sign. For corporations, and other entities, authorized signatories must sign. All partners must submit a separate application.

Participant(s) Signature(s)	Print Name	AFSC # / PIN	Date

The personal information on this form is collected under the authority of both the *Agriculture Financial Services Act* and the *Freedom of Information and Protection of Privacy Act (FOIP Act)*. Your information is protected by and is subject to the provisions of the *FOIP Act*. Agriculture Financial Services Corporation (AFSC) will use the information from this form to determine your entitlement under the AgriStability and, if applicable, may use the information to assist in determining the AgriStability entitlement for those participants you farm with. AFSC will also use your information for the administration of all AFSC programs, to advise you about AFSC programs and services, for policy and program development and evaluation, and for research and statistical purposes. AFSC may share your information with Agriculture and Agri-Food Canada and Agriculture & Rural Development for administration of AgriStability, and other farm income protection programs, for policy and program development and evaluation, and for research and statistical purposes. If you have any questions about this form and collection and use of this information please contact the Senior Manager of Risk Management Operations, AFSC, 5718 -56 Avenue, Lacombe, Alberta T4L 1B1; phone (toll free): 1-877-899-AFSC (2372)

AgriStability Schedule 1a, 1b, & 1c

Schedule 1a – Adapted for Bee Producers

DEFERRED INCOME		
Description	Deferred Income from Prior Year	Deferred Income from Current Year
Deferred income from Alberta Honey Producer's Co-op		
Production Insurance Benefits - Prior Year		
Production Insurance Benefits - Current Year		
Other:		

Schedule 1b – Adapted for Bee Producers

UNPAID EXPENSES		
Description	Unpaid Expenses from Prior Year	Unpaid Expenses from Current Year
Bees Packages		
Feed		
Chemicals		
Medication		
Fuel & Oil		
Electricity		
Heating Fuel		
Production Insurance Premiums		
Other:		

Schedule 1c – Adapted for Bee Producer's

Purchased Inputs		
Description	Purchase Inputs from Prior Year	Purchase Inputs from Current Year
Bees Packages		
Feed		
Chemical		
Medication		
Fuel & Oil		
Production Insurance Premiums - paid in advance		
Other:		

AgriStability Schedule 2 - Adapted for Bee Producer's

From _____ To _____

PRODUCTION INVENTORY WORKSHEET FOR HONEY AND OTHER BEE BY PRODUCTS									
Description	Unit of Measure	Opening Inventory	Opening FMV	Number of Productive Hives	Yield per Hive	Current Year's Production	Sold During Year	Closing Inventory	Closing FMV
Honey Carried Over from Prior Year									
Current Year's Honey Production									
Bees Wax Carried Over from Prior Year									
Current Year's Bees Wax									
Other Bee Products:									
Was the honey reported sold in the program year sold to a pooling system like the Alberta Honey Producer's Co-op? (Yes or No)									

Opening Inventory (+) Current Year's Production (-) Sold During Year = Closing Inventory

AgriStability Schedule 3 – Adapted for Bee Producer's

From _____ To _____

BEE HIVE INVENTORY WORKSHEET									
Description	Unit of Measure	Opening Inventory	Opening FMV	Deaths	Purchased	Hives Split / Produced	Sold During Year	Closing Inventory	Closing FMV
Honey Hives									
Pollination Hives									
Other Bees:									

How many producing hives did you have for the current production year?

Opening Inventory (-) Deaths (+) Purchases (+) Hives Split (-) Sold During Year = Closing Inventory