Statement B

2009

Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations

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General Information

If you have more than one farming operation (a sole proprietorship and one or more partnerships), complete Form T1273, Statement A – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals, for your first farming operation.

Complete a separate copy of this form, Statement B, for each of your other farming operations.

File all your completed forms together in one package. Mail them with your income tax return to the Winnipeg Tax Centre. Use the envelope provided in the book called *Forms 2009*, RC4408-2.

More copies of this form are available at your tax services office or from the Administration. For information on how to complete this form, see Guide RC4408, Farming Income and the AgriStability and Agrillovest Programs Harmonized Guide.

Confidential Information and Participant Consent

Agriculture and Agri-Food Canada (AAFC) is committed to protecting the privacy of your information. The information on this form, including your Social Insurance Number, will be used exclusively for the purposes of administering your participation in the AgriStability and AgriInvest programs, determining your eligibility for benefits, verifying the information submitted, administering the premium adjustment linkage between production insurance and the AgriStability program, as well as for the purposes of administering benefits under other farm income and special assistance programs, and for purposes of audit, analysis, and evaluation of the AgriStability and AgriInvest and other farm income and special assistance programs.

By completing this form, you authorize the Canada Revenue Agency (CRA) to share information from your Statement B with the Minister of Agriculture and Agri-Food, and you authorize the Minister of Agriculture and Agri-Food to share the information on the form and any additional information that you provide as your application is processed, with provincial ministers of agriculture and with the administrators of other federal/provincial farm programs.

In addition, by submitting this form for benefits under the AgriStability and AgriInvest programs, you:

- 1) certify that the information provided is complete and correct;
- declare that the structure of this farming operation has not been altered or created for the purpose of manipulating program benefits or avoiding prescribed maximum limits on program payments;
- understand and agree that any interim or Targeted Advance payment of AgriStability program funds will be deducted in the calculation of a final AgriStability Program payment;
- 4) agree that you will repay any amounts paid to you by the AgriStability and AgriInvest programs that are in excess of the amount calculated under the program rules and understand that any amount you owe to the Crown may be substracted from any payments to be sent to you by the Crown:
- 5) understand that interest will be charged on overpayments at the 90-day Federal Treasury Bill rate plus 2% per annum;
- 6) understand and agree that the information you submit may be combined with the information of other participants for the purposes of determining AgriStability and AgriInvest benefits, and consent to the disclosure of information pertaining to you or your financial affairs to the other participants who are being combined with your information;
- understand and certify that where you have provided information about other individuals or entities you have been authorized by those individuals or entities to provide that information;
- 8) understand and agree that where you have provided information about other individuals or entities, if they request to see the information you have submitted about them, the Administration will give them access to that information;
- 9) understand and agree that the person you identified on this form as your contact person under Section 1 may receive information relating to your application from the Administration and may instruct the Administration to modify information relating to your application;
- 10) consent to third parties, the CRA and other government programs disclosing to the Administration, upon its request, any information pertaining to you or your financial affairs which the Administration considers necessary for the purpose of verifying the AgriStability and AgriInvest benefit or the information provided on this form.
- 11) understand that it is a criminal offense to make a false statement in application for program benefits and any declarations made are subject to audit.

The *Privacy Act* protects information given on this form, which is kept in personal information bank numbers AAFC PPU-183 and CRA PPU-005.



Note: Statement B does not have sections 1 and 2 as this information has already been reported on your Statement A.

Section 3: Identification – Complete a Form T1274 (Statement B) for each additional farming op	peration. Operation # of
Farm name	Method of accounting
Sole proprietorship Partnership	Enter Code 1: If you are using the accrual method for tax purposes and the AgriStability and AgriInvest program.
Fiscal period From: To: 2 0 0 9	Enter Code 2: If you are using the cash method for tax purposes and the AgriStability and AgriInvest program.
Was your farming operation involved in any of the following? (check all applicable boxes for this	operation)
a member of a feeder association a crop share (landlord)	a crop share (tenant)
Section 4: Income	

Enter the applicable code for each entry on the form. The codes are listed in the Commodity List and in the Program Payment Lists included in the RC4408, *Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide*.

Please round all income amounts to the nearest dollar.

Commodity Sales and Program Payments	Code	Amount
Total A	9950	\$

Other Farming Income	Line	Amount
Other program payments	9540	
Business Risk Management (BRM) and Disaster Assistance Payments	9544	
Resales, rebates, GST/HST for allowable expenses	9574	
Resales, rebates, GST/HST for non-allowable expenses, and recapture of capital cost allowance (CCA)	9575	
Agricultural contract work	9601	
Patronage dividends	9605	
Interest	9607	
Gravel	9610	
Trucking (farm-related only)	9611	
Resales of commodities purchased	9612	
Leases (gas, oil well, surface, etc.)	9613	
Machine rentals	9614	
Other (specify)	9600	
	Total B	\$

Summary of Income	
Total A	
Total B	+
Gross farming income (enter on line 9959 on page 4 and on line 168 of your income tax return)	\$

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Section 5: Expenses		Operation # of

Enter the applicable code for each entry on the form. The codes are listed in the Commodity List and in the Program Payment Lists included in the RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide.

Please round all amounts to the nearest dollar.

Commodity Purchases and Repayment of Program Benefits	Code	Amount
Point of Sale Adjustments	575	
Total C	9960	\$

Allowable Expenses	Line	Amount
Containers and twine	9661	
Fertilizers and soil supplements	9662	
Pesticides and chemical treatments	9663	
Insurance premiums (crop or production)	9665	
Veterinary fees, medicine, and breeding fees	9713	
Minerals and salts	9714	
Machinery (gasoline, diesel fuel, oil)	9764	
Electricity	9799	
Freight and shipping	9801	
Heating fuel	9802	
Arm's length salaries	9815	
Storage/drying	9822	
Commissions and levies	9836	
Private insurance premiums for allowable commodities	9953	
	Total D	\$

Machinery (repairs, licences, insurance) Machinery lease/rental Advertising and promotion costs Building and fence repairs Land clearing and draining Agricultural contract work Other insurance premiums Interest (real estate, mortgage, other) Memberships/subscription fees Office expenses Legal and accounting fees Property taxes Rent (land, buildings, pastures) Non-arm's length salaries Motor vehicle expenses Small tools Soil testing Licences/permits Telephone Quota rental (tobacco, dairy) Gravel Purchases of commodities resold Motor vehicle interest and leasing costs Allowance on eligible capital property Capital cost allowance Mandatory inventory adjustments – prior year	9760 9765 9792 9795 9796 9798 9804 9805 9807 9808 9809 9810 9811 9816 9819 9820 9821 9823	
Machinery lease/rental Advertising and promotion costs Building and fence repairs Land clearing and draining Agricultural contract work Other insurance premiums Interest (real estate, mortgage, other) Memberships/subscription fees Office expenses Legal and accounting fees Property taxes Rent (land, buildings, pastures) Non-arm's length salaries Motor vehicle expenses Small tools Soil testing Licences/permits Telephone Quota rental (tobacco, dairy) Gravel Purchases of commodities resold Motor vehicle interest and leasing costs Allowance on eligible capital property Capital cost allowance	9765 9792 9795 9796 9798 9804 9805 9807 9808 9809 9810 9811 9816 9819 9820	
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Agricultural contract work Other insurance premiums Interest (real estate, mortgage, other) Memberships/subscription fees Office expenses Legal and accounting fees Property taxes Rent (land, buildings, pastures) Non-arm's length salaries Motor vehicle expenses Small tools Soil testing Licences/permits Telephone Quota rental (tobacco, dairy) Gravel Purchases of commodities resold Motor vehicle interest and leasing costs Allowance on eligible capital property Capital cost allowance	9798 9804 9805 9807 9808 9809 9810 9811 9816 9819 9820 9821	
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Office expenses Legal and accounting fees Property taxes Rent (land, buildings, pastures) Non-arm's length salaries Motor vehicle expenses Small tools Soil testing Licences/permits Telephone Quota rental (tobacco, dairy) Gravel Purchases of commodities resold Motor vehicle interest and leasing costs Allowance on eligible capital property Capital cost allowance	9808 9809 9810 9811 9816 9819 9820 9821	
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Property taxes Rent (land, buildings, pastures) Non-arm's length salaries Motor vehicle expenses Small tools Soil testing Licences/permits Telephone Quota rental (tobacco, dairy) Gravel Purchases of commodities resold Motor vehicle interest and leasing costs Allowance on eligible capital property Capital cost allowance	9810 9811 9816 9819 9820 9821	
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Quota rental (tobacco, dairy) Gravel Purchases of commodities resold Motor vehicle interest and leasing costs Allowance on eligible capital property Capital cost allowance		
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Purchases of commodities resold Motor vehicle interest and leasing costs Allowance on eligible capital property Capital cost allowance	9825	
Motor vehicle interest and leasing costs Allowance on eligible capital property Capital cost allowance	9826	
Allowance on eligible capital property Capital cost allowance	9827	
Capital cost allowance	9829	
	9935	
Mandatory inventory adjustments – prior year	9936	
	9937	
Optional inventory adjustments – prior year	9938	
Other (specify)	9896	
		\$

Summary of Expenses							
Total C							
Total D	+						
Total E	+						
Total expenses (enter on line 9968 on page 4)	\$						

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Section 6: Summary	of income and expens	es		Operation # of
Minus: Expenses (enter tota	r total from "Summary of incor al from "Summary of expenses djustments (line 9959 minus	s" on page 3)	Subtota	9959 9968 – 9969 =
Minus: Other deductions	(see line 9940 in the guide)		Subtota	9940 –
	r adjustment – current year (if ory adjustment – current year			+ = + =a
Partnership information (if	applicable)			
Your share of the amount of	line a (enter the dollar amour	<u> </u>		_ b
Net income (or loss) after a	adjustments (enter amount a c	or amount b, whichever applies)		9944
Add: Adjustment to bus	iness-use-of-home expenses	(from Area B on Form T1175, if it applies)		9934 +
Net farming income (or los	ss) See note below. Enter this	s amount on line 141 of your income tax	return.	9946 =
forms: • Form T1273, <i>Sta</i>	atement A – Harmonized A for Individuals atement B – Harmonized A	expenses that apply to partnerships, a AgriStability and AgriInvest Programs in AgriStability and AgriInvest Programs in Farming Operations	Information a	and Statement of Farming Activities
Enter the total on line 14	41 of your income tax ret	turn.		
Partnership Informati	ion			
Partnership Name			RA ip number	
Only enter the first and last r partner is an individual.	name if the	Only enter the corporation name if the partner is a corporation.	% share	AgriStability/AgriInvest Participant Identification Number (PIN)
Your first name	Your last name		%	
Partner's first name	Partner's last name		%	
Partner's first name	Partner's last name		%	
Partner's first name	Partner's last name		%	
Partner's first name	Partner's last name		%	
Partner's first name	Partner's last name		%	
Partner's first name	Partner's last name		%	

%

Partner's first name

Partner's last name

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2009 \$	Statement B This page to	o be co	inpietec	by Agri	Stability	=		PIN:		Operation		Page 5
Section 7: Livestock Inventory Valuation					Has the productive capacity of this operation decreased during the program year due to disaster circumstances?							
а	b		С		d	_	Yes ed in prod	_	or Livestock rogram vear	Yes No for this operation, please provid	de the Contract or Id	entification
Code	Description	Ending	Inventory	End of Ye	ear Price \$	numbers in the						
												_
							Section	on 9: Livestock Productiv	e Capacity	<i>!</i>		
							Produ	ıctive Animals		Units	200	9
							104	Cattle		Number of cows that calved		
							123	Hogs, Farrow to Finish		Number of sows that farrowed		
							145	Hogs, Farrowing		Number of sows that farrowed		
Section	8: Crop Inventory Valuation and P	roductive	Canacity				Numb	per of Feeder Livestock		Units	200	9
a	b	С	d	е	f	g	105	Feeder Cattle (fed up to 900 lbs)		Number of animals fed		
-	"						106	Finished Cattle (fed over 901 lbs	s)	Number of animals fed		
Code	Crop/Grade	Units	Acres	Quantity Produced	Ending Inventory	End of Year Price \$ 125 Hogs, Nursery (fed up to 50 lbs)				Number of animals fed		
	-						Hogs, Feeders (fed over 51 lbs)		Number of animals fed			
	-						Custo	tom Fed Livestock		Units	200	9
							141	Cattle		Number of animal feed days		
							142 Hogs			Number of animal feed days		
							Supp	oly Managed Commodities		Units	200	9
							113	13 Dairy		Kg butterfat/day		
							108	Chickens, layers, broiler eggs for hatching		Number producing		
							109	Chickens, layers, eggs for const	umption	Number producing		
16	Unseedable Acres (too wet/too dry)						143	Chickens, broilers		Kg produced		
17	Summerfallow Acres						144	144 Turkeys, broilers		Kg produced		
18	Pasture Acres						Other (specify below)			Units		9
19	Wasteland Acres											
Section	10: Purchased Inputs			Section	11: Deferre	ed Income/Rece	eivables		Sectio	n 12: Accounts Payable		
Code	ode Description End of Year Amount \$		Code	Description		Ending Receivables and Incomed Deferred to 2010 (\$)		Code	de Description		End of Year Amount \$	

Do not

Information collected on page 5 of this form is used for AgriStability and AgriInvest programs purposes and will be forwarded to the Administration. The information will not be kept by CRA.

Information on pages 2, 3 and 4 is used by CRA for tax purposes and for AgriStability and AgriInvest programs purposes. This information will be shared by both CRA and the Administration and will be kept by CRA.

write on

If you have more information that you want to send to the Administration, please use Form T1275, *AgriStability and AgriInvest Additional Information and Adjustment Request* found in the attached book called *Forms 2009*, RC4408-2.

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