Statement B

2010

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

Page 1

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 RC4408-2.

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

Confidential Information and Participant Consent

Agriculture and Agri-Food Canada (AAFC) and the Canada Revenue Agency (CRA) are 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 (CRA) to share information from your Form T1274 (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;
- 7) 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 identify as your contact person 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 personal information collected on this form is protected under the *Privacy Act* and is stored 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 operation. 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: Year Month Day	2 0 1 0	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)	\$	

	2010 Statement B	Protected B when complete	Page 3
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 expense 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	\$

Non-Allowable Expenses	Line	Amount
Machinery (repairs, licences, insurance)	9760	
Machinery lease/rental	9765	
Advertising and promotion costs	9792	
Building and fence repairs	9795	
Land clearing and draining	9796	
Agricultural contract work	9798	
Other insurance premiums	9804	
Interest (real estate, mortgage, other)	9805	
Memberships/subscription fees	9807	
Office expenses	9808	
Legal and accounting fees	9809	
Property taxes	9810	
Rent (land, buildings, pastures)	9811	
Non-arm's length salaries	9816	
Motor vehicle expenses	9819	
Small tools	9820	
Soil testing	9821	
Licences/permits	9823	
Telephone	9824	
Quota rental (tobacco, dairy)	9825	
Gravel	9826	
Purchases of commodities resold	9827	
Motor vehicle interest and leasing costs	9829	
Allowance on eligible capital property	9935	
Capital cost allowance	9936	
Mandatory inventory adjustments – prior year	9937	
Optional inventory adjustments – prior year	9938	
Other (specify)	9896	
5 (cp 5 5)	0000	
	Total F	\$
	Total E	Ψ

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

		2010 Statement B	Protected	B when complete Page 4
Section 6: Summary	of income and expense	es		Operation # of
Minus: Expenses (enter tota	r total from "Summary of incon al from "Summary of expenses djustments (line 9959 minus	" on page 3)	Subtotal	9959 9968 – 9969 =
Minus: Other deductions ((see line 9940 in the guide)		Subtotal	9940 –
	adjustment – current year (if a ory adjustment – current year (+
Partnership information (if	<u> </u>			a
Your share of the amount of	line a (enter the dollar amoun	<u> </u>		b
Net income (or loss) after a	adjustments (enter amount a o	r amount b, whichever applies)		9944
Add: Adjustment to bus	iness-use-of-home expenses	(from Area B on Form T1175, if it applies)		9934 +
			Subtotal	
Add: GST/HST rebate f	or partners received in the yea	ar		9974 +
Net farming income (or los	ss) See note below. Enter this	s amount on line 141 of your income tax	return.	9946 =
 Note: If you have multiple operations, or additional expenses that apply to partnerships, add the amounts from line 9946 of the following forms: Form T1273, Statement A – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals Form T1274, Statement B – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations Enter the total on line 141 of your income tax return.				
Partnership Informati	on			
Partnership Name		Partne	CRA rship number	
Only enter the first and last n 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		% [

Page 5 End of Year Amount \$ If you participated in production (crop) insurance in the program year for this operation, please provide the Contract or Identification numbers in the spaces below. 2010 2010 2010 2010 2010 Has the productive capacity of this operation decreased during the program year due to disaster circumstances? Operation # Description Number of sows that farrowed Number of sows that farrowed Section 12: Accounts Payable Number of cows that calved Number of animal feed days Number of animal feed days Number of animals fed Number of animals fed Number of animals fed Number of animals fed Number producing Number producing Kg butterfat/day Kg produced Kg produced Units Units For Livestock: Section 9: Livestock Productive Capacity Code Chickens, layers, broiler eggs for hatching Chickens, layers, eggs for consumption Finished Cattle (fed over 901 lbs) Ending Receivables and Incomed Deferred to 2011 (\$) Feeder Cattle (fed up to 900 lbs) Hogs, Nursery (fed up to 50 lbs) Supply Managed Commodities Hogs, Feeders (fed over 51 lbs) **Number of Feeder Livestock** Hogs, Farrow to Finish **Custom Fed Livestock** Other (specify below) Chickens, broilers **Productive Animals** 144 Turkeys, broilers Hogs, Farrowing E E Cattle Cattle Hogs Dairy Section 11: Deferred Income/Receivables 45 5 133 125 124 141 13 109 5 106 142 9 143 Protected B when complete This page to be completed by AgriStability participants only Description End of Year Price \$ For Crops: D Ending Inventory End of Year Price \$ Quantity Produced Code Φ Section 8: Crop Inventory Valuation and Productive Capacity **Ending Inventory** End of Year Amount \$ Acres σ Units Section 7: Livestock Inventory Valuation Unseedable Acres (too wet/too dry) Description Description Crop/Grade Section 10: Purchased Inputs Summerfallow Acres Wasteland Acres 2010 Statement B Pasture Acres Code Code Code 9 1 8 19 æ æ

Do not

Information collected on page 5 of this form is used for AgriStability 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 RC4408-2.

this page