



Agri**Stability**

2011 Supplemental Accrual Information Guide

Delivered by Saskatchewan
Crop Insurance Corporation (SCIC)

For AgriStability Participants Only

This guide explains how to complete the 2011 *Supplemental Accrual Information* form. To ensure your program forms are filled out correctly and your benefits are calculated accurately, it is important that you carefully review the information in this guide.

Supplementary information is the additional information required to calculate AgriStability benefits. This includes accounts payable, accounts receivable, deferred income, crop and/or livestock inventory, and purchased inputs.

AgriStability – A margin based program, delivered by the Saskatchewan Crop Insurance Corporation (SCIC) that provides income support when a participant experiences larger income losses. Payments are based on a decline in your farm's current year margin compared to an average historical margin.

Is this guide for you?

This guide, along with the 2011 Supplemental Accrual Information form, is to be used in the province of Saskatchewan by those who wish to participate in the AgriStability program such as:

- Individuals (sole proprietors)
- Corporations
- Co-operatives
- Communal organizations
- Trusts
- Limited liability partnerships that are applying as an entity
- Status Indians who are farming on a reserve
- Estates of deceased participants
- Band farms

New for the 2011 program year

Individual participants (sole proprietors) are now required to submit their supplementary information directly to SCIC. The new 2011 *Supplemental Accrual Information* gathers the participant's crop and livestock inventories, purchased inputs, deferrals, receivables and payables information to determine AgriStability program benefits. Both PDF and Excel versions of this form can be found on the SCIC website at www.saskcropinsurance.com/agristability/forms.

This form can be submitted by fax, mail or dropping it off at your local Crop Insurance office.

Individual AgriStability participants are still required to submit their tax (income and expense) information to the Canada Revenue Agency (CRA). To accomplish this individuals are to complete the income and expense portion using the T1163 form. This form is different than the T1273 used in previous years. In order to be eligible for AgriStability and AgrilInvest benefits individuals should ensure they use the correct form when sending tax information to the CRA.

Once the T1163 is submitted, the CRA in Winnipeg will share the information with Agriculture and Agri-Food Canada (AAFC), for AgrilInvest purposes, who will forward the information to SCIC for the AgriStability program.

For corporations, co-operatives and other entities, the requirement of completing and submitting their Corporation, Co-operatives and Other Entities form directly to SCIC has not changed.

AgriStability and AgrilInvest Deadlines

September 30, 2012 – Initial (non-penalty) deadline to submit your program forms.

December 31, 2012 – The final deadline (with penalty) to submit your program forms.

For more information on deadlines and penalties, refer to the AgriStability Program Handbook and/or AgrilInvest Program Handbook. For a copy of the AgriStability Program Handbook contact Saskatchewan Crop Insurance Corporation (SCIC) or for a copy of the AgrilInvest Program Handbook contact Agriculture and AgriFood Canada (AAFC).

For more information on AgriStability, contact:

Saskatchewan Crop Insurance Corporation (SCIC)

Toll-free telephone: 1-866-270-8450

Toll-free fax: 1-888-728-0440

Website: www.saskcropinsurance.com

Mailing address:

484 Prince William Drive
PO Box 3000
Melville SK S0A 2P0

For more information on AgrilInvest, contact:

Agriculture and Agri-Food Canada (AAFC)

Toll-free telephone: English or French: 1-866-367-8506

Websites:

www.agr.gc.ca/agriinvest (English)

www.agr.gc.ca/agriinvestissement (French)

Mailing address:

Program Administration
PO Box 3200
Winnipeg MB R3C 5R7

The information contained in this guide is accurate at the time of printing, but may be subject to change. This guide contains general information only. It is not intended to be a substitute for legislation and does not contain all program rules and requirements. Where a discrepancy exists between the information in this guide and the program authorities, (the Growing Forward Agreement and related Program Guidelines) the program authorities will take precedence in all cases.

For additional and updated program information visit the program web sites at www.saskcropinsurance.com/agristability/program and www.agr.gc.ca/agriinvest.

These websites provide useful tools for participants including an online calculator to help AgriStability participants estimate their program margins and potential payments.

Program handbooks providing details on eligibility, program deadlines, and program policies for both the AgriStability and AgrilInvest programs, can also be found on these web sites.

Participating in the AgriStability and AgrilInvest programs

As a program participant, you are responsible for knowing program deadlines and understanding program policies. Information about deadlines and policies can be found on the program web sites or in the program handbooks.

Check list for participants

In order to ensure timely processing of your form, please ensure you:

- Complete the income and expense portion of the T1163 form and submit it to the Canada Revenue Agency in Winnipeg, if you are an individual participant (sole proprietor).
- Include your AgriStability/AgrilInvest PIN and SCIC identification number on your application.
- Include year-end prices for any commodities without assigned or published prices held in inventory.
- Complete the contact person information on the application including signing page two if you are the participant and are adding, updating or changing a contact person.
- Provide separate program forms for each operation and identify them by number.

Helpful Hints

- If indicating you did not have a production cycle due to a disaster, please attach a description of the disaster.
- Report all inputs purchased for the following program year, including those applied in the fall in Section 10.
- Ensure all Crop Insurance proceeds are recorded. Include deferred indemnities as an account receivable in Section 11.

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Section 1: Participant Information

Name and Address of Program Participant

Enter your name, address, phone and fax numbers. Program benefits are mailed directly to the participant, not to a form preparer, contact person or other representative.

Enter your Participant Identification Number (PIN) in the top right hand corner, as found on your Enrolment/Fee Notice. If you participated previously in AgriStability or AgriInvest, this number will be the same as your PIN for that program. Enter your Saskatchewan Crop Insurance Corporation (SCIC) identification number which can be found on your Enrolment/Fee Notice from SCIC.

Name and Address of Contact Person

Complete this area if you are authorizing someone else (such as your spouse, common-law partner or accountant) to receive information, disclose information and/or make changes to your program forms for both the AgriInvest and AgriStability programs.

SCIC will communicate with your contact person as the first point of contact. Written correspondence will be sent to both you and your contact person. If you leave this area blank, we will contact you directly if we require additional information.

Enter complete contact person information, including first and last name of your contact person, business name (if applicable) and daytime phone and fax numbers. If you wish to have more than one contact person listed, please list information for all your contacts. Also, please indicate if you want a copy of your Calculation of Program Benefits (COB) automatically mailed to your contact person. Any previously provided contact person information will be replaced with new information on this form.

You must complete this section and the participant must sign page two of this document for any changes or additions to the contact person information to be accepted.

Section 2: Participant Profile

Indicate the type of farming arrangement(s) for this operation:

Sole Proprietor - The farming operation is a business you operate yourself as a sole proprietorship or with someone else as a partnership.

Co-operative - The farming business is an incorporated entity, beneficially owned by its members and reports its farming income on a corporate tax return.

Corporation - The farming business is an incorporated entity, beneficially owned by its shareholders and reports its farming income on a corporate tax return.

Communal organization - The farming business is carried on as a communal organization which reports farming income on a trust tax return.

Trust - The farming business is carried on by a trust holding property and reporting farming income on a trust tax return. In this case the trust, rather than the individual beneficiaries, must participate in AgriStability and/or AgriInvest.

Limited Liability Partnership - For program purposes, a limited liability partnership may apply as an entity. A list of the partners in the partnership with PINs is required on page 3 of the program form.

Status Indian Farming on a Reserve - If you are a Status Indian who carries on the business of farming on a reserve, check this box.

Other Entity - Such as an estate for a deceased participant (rights and things only) or a corporation that is a member of a partnership.

Band farm - If the farming business is operating as a Status Indian Band farm, check this box. You must provide your Band number.

The information supplied on this form is for AgriStability purposes only. If you want to apply for AgrilInvest the T1163 form for individuals or Corporations, Co-operatives and Other Entities form needs to be completed and submitted to the appropriate location.

Enter the Business Number for this farming operation, if applicable.

Enter the province of main farmstead where all or the majority of the gross farming income was earned over the previous five years. For more information on determining the province of main farmstead and multi jurisdiction farms, please see the program handbook.

Enter your Rural Municipality and list the legal land description of your main farmstead. A comprehensive list of Rural Municipalities can be found in the Regional Code List found in the Commodity Code Guide.

If the participant is deceased, enter the date of death. If farming business income or loss was reported on the deceased participant's T1 tax return, prepare the program forms:

- in the name of the individual, noting "Estate" in the name and address area; and
- using information related to the income and expenses reported on the individual's final 2011 T1 tax return.

Attach a copy of the individual's death certificate and probated will (or letters of administration). If the farming business was continued by the surviving spouse (or a spousal trust), prepare an additional program form:

- in the name of the surviving spouse or spousal trust; and
- using information related to the income and expenses reported on the spouse's individual final 2011 T1 tax return.

If 2011 is the last year of farming check yes, if not check no.

Indicate whether you have completed a production cycle on at least one of the commodities you produce. If "No", you must have been prevented from completing a production cycle due to disaster circumstances in order to be eligible for AgriStability. You do not need to complete a production cycle to be eligible for AgrilInvest.

For AgriStability purposes, it may be necessary to combine operations that report separately for tax purposes under the whole farm approach. This approach ensures only actual income declines and not financial accounting procedures trigger a payment. Generally, you should answer yes to this question if you are applying for an operation that:

- is not legally, financially or operationally independent from another one; or
- has engaged in significant transactions not at fair market value.

Individuals or members in a partnership do NOT need to be combined. Further details on combining are available in the AgriStability Program Handbook.

If you should be combined with another operation for the 2011 program year check the Add box and provide the AgriStability PIN(s) you should be combined with. If you were previously combined but should no longer be combined, check the remove box and provide the AgriStability PIN(s). Provide a brief explanation of why you should, or should not, be combined.

Note: Operations that need to be combined cannot be processed until the necessary information from all operations is received.

Supporting Documentation

Attach all necessary supporting documentation. Check the corresponding box to indicate which documents you will be submitting. If you are submitting a supporting document that is not listed, check the Other box and list documents enclosed.

The participant or signing officer is required to sign and date the bottom of page 2.

Section 3: Identification

From this section forward, provide information only about your main farming operation. If you have more than one operation, complete separate program forms for each additional operation. Identify each operation with successive operation numbers in the box at the top left-hand corner of each page.

Note: If you previously participated in AgriStability, be sure to number each operation in the same order that was used when you submitted this information in prior years.

Indicate if you were involved in any of the following for this particular operation:

- A member of a feeder association
- Crop share (landlord)
- Crop share (tenant)

Indicate if the operation is managed as a:

- Single farm
- Partnership

Method of Accounting

If you file on a cash basis to the Canada Revenue Agency (CRA), you must also file to the AgriStability and AgriInvest programs on a cash basis. If you file on an accrual basis to the CRA, you must also file to the AgriStability and AgriInvest programs on an accrual basis.

Fiscal Period

Enter the operation's fiscal period. Record the year, month and day of the beginning and end of the farming operation's taxation year. The 2011 fiscal period must end in 2011.

Partnerships: The fiscal period of a partnership must fall into the fiscal period of each partner.

Shareholders

Name of shareholder/member

Enter the name and Participant Identification Number (PIN) of the shareholder/member or group of related shareholders/members who have controlling interest in the farm operation. When a corporation is a shareholder, list the names and PINs of the participating shareholder or group of related shareholders that has controlling interest in the corporation. Attach a separate sheet if necessary.

Column 855 - Number of common shares (voting and non-voting) per shareholder.
Enter the number of common shares held by each shareholder(s) listed.

Partnership Information

Complete this section only if the operation is a partnership.

Partners' names

Record the first and last name of each individual, starting with your own. If a corporation or co-operative is a partner, record the name of the corporation or co-operative. If another partnership is a partner, list the names of the partners in that partnership.

Enter the Participant Identification Number (PIN) for each partner. If your partner did not participate in AgriStability or AgriInvest, but previously participated in CAIS or NISA, this number will be the same as their PIN from either of those programs.

Percentage share

Record each partner's percentage share based on the allocation of partnership net income/loss reported to the CRA (excluding Status Indians) unless:

- interest has been paid on partner's capital; or
- salaries have been paid to partners.

In these cases, exclude these amounts in determining the partner's percentage share. If another partnership is a partner, determine the beneficial ownership of each individual member.

Example:

The Smith & Smith Partnership owns 60 per cent of the Sunny Skies Partnership. Since Fred Smith Ltd. and Mary Smith Ltd. each own 50 per cent of the Smith & Smith Partnership, each corporation has a 30 per cent beneficial ownership in the Sunny Skies Partnership.

Section 4: Income, Section 5: Expenses & Section: 6 Statement of Farming Activities

Please note: Section 4 – Income, Section 5 – Expenses and Section 6 – Statement of Farm Activities, are to be completed on a different form. Individuals are to complete those sections on the T1163 and submit it to the Canada Revenue Agency (CRA). Corporations, cooperatives and other entities are to complete those sections on the Corporations/Co-operatives/Other Entities form and submit it to SCIC. All forms and guides can be found at www.saskcropinsurance.com/agristability/forms.

Completing Sections 7 – 12

All AgriStability participants must complete sections 7-12 of the program forms that are relevant to their farming operation.

If you file to the CRA on an accrual basis, you will only need to complete the productive capacity section and certain parts of the crop inventory valuation and productive capacity and the livestock inventory valuation as it applies to your operation.

If there are not enough lines to provide all of your information, attach a second page to your form with the remainder of the information on it.

If any information is missing or incomplete, your program form may be considered ineligible or the processing of your forms may be delayed. It is your responsibility, even if a third party completes the program form on your behalf, to ensure that your program form is complete and has been sent to SCIC prior to the deadline.

AgriStability Program Codes

When completing sections 7 through 12 you will need to use the following code lists found in the Commodity Code Guide:

- **Inventory Code List** to identify codes and descriptions for commodities in Sections 7 and 8 of the form.
- **Units of Measurement Code List** to fill in column 'c' of Section 8.
- **Expense Code List** to fill out Sections 10 and 12.
- **Commodity List** to identify codes and descriptions of commodities for Sections 10, 11, and 12.
- **Program Payment Lists** to identify codes and descriptions for Section 11.
- **Productive Capacity List** to identify codes and the units required for reporting commodities that are not pre-populated in Section 9.

The AgriStability Price List and Commodity Code Guide are available upon request or can be downloaded from www.saskcropinsurance.com.

Year-End Prices for Commodities marked with an "X" on the Inventory Code List

You are not required to provide year-end prices in sections 7 and 8 of your program forms if the commodities you are reporting are marked with an "X" on the Inventory Code List.

In the AgriStability Price List, you will find the year-end prices for commodities listed in the Inventory Code List. SCIC will use these year-end prices when processing your program form.

If you feel that the year-end prices in the AgriStability Price List are not appropriate for your farm, you may use year-end prices other than those in the AgriStability Price List **only** if you can demonstrate that:

- your commodity is substantially different than the commodity listed on the published price list; or
- your method of marketing the commodity was substantially different from the general marketing practice reflected in the published price list.

In either case, you may use year-end prices based on sales or purchases of the specific commodity in your name and occurring within 30 days either before or after your fiscal year-end. For your own year-end prices to be accepted, you must send to SCIC, copies of receipts and/or supporting documents that substantiate these year-end prices. SCIC reserves the right to determine whether submitted year-end prices are reasonable for your entire inventory.

Contract Pricing

Participants may request to use fixed contract prices instead of published prices. If so, a participant must supply a copy of the contract and all sales tickets that pertain to the sale of the contracted commodity. Contract prices will only be applied to the quantity of the commodity sold under contract. Participants who choose this option will be expected to submit contract prices and supporting documentation in subsequent years.

Year-end Prices for Commodities not marked with an X in the Inventory Code List

You **must** provide year-end prices for Crop and Livestock commodities that are listed without an X in the Inventory Code List. The year-end price you provide for your commodity must be based on the estimated market prices at year-end. Although it is not mandatory to provide documentation supporting your prices for these commodities, doing so will assist SCIC when processing your program form and will increase the likelihood of your price being accepted. Supporting documentation includes:

- receipts from sales or purchases of the commodity; or
- commodity-specific price information from appropriate commodity marketing agencies.

Sending information at the same time you submit your program form ensures SCIC has the information at the time your program form is being processed. SCIC reserves the right to determine whether submitted year-end prices are reasonable for your entire inventory.

Provincial prices are collected from the Saskatchewan Ministry of Agriculture, Statistics Canada, Agriculture and Agri-Food Canada (AAFC), the Canadian Wheat Board (CWB) and commodity organizations.

Organic Commodities

Participants who are reporting organically-produced commodities must be able to provide organic certification upon request.

Indicate for crops and/or livestock whether the productive capacity of your operation has decreased due to disaster circumstances.

Example 1: Participants who had their livestock ordered destroyed by CFIA due to disease should check "Yes" to a decrease due to disaster circumstances.

Example 2: Participants who were unable to seed or harvest some or all of their land due to excessively wet or dry conditions, should check "Yes" to a decrease being due to disaster circumstances.

If you have purchased Saskatchewan Crop Insurance in the program year, provide all contract numbers in the space provided.

Section 7: Livestock Inventory Valuation

You must complete this section of the form if you had livestock in your inventories during the program year (including livestock carried over from a previous fiscal year and/or carried into the following fiscal year). **Note:** If you filed to the CRA on an accrual basis for all years, do not complete column (d).

If you have nothing to report please check the Nothing to Report box.

If additional lines are required, Section 7 continues on page 6.

How to complete the columns

Columns a and b: List all livestock on hand at the end of your 2011 fiscal period by code and description. List each class of livestock separately. Use the Inventory Code List to identify the code and description for each livestock class.

Column c: Indicate the number of head in each livestock class on hand at the end of your 2011 fiscal period. Use the actual number of head. Do not round numbers, and do not enter dollar values instead of number of head.

Column d: Provide year-end (per head) prices for each class of livestock that is listed without an X in the Inventory Code List. If the livestock category you are reporting is marked with an "X" on the Inventory Code List, leave the year-end price column blank.

Livestock Lease Agreements

If you are involved in a lease agreement, or if you own a portion of an animal, list only your share (e.g. ½ bull).

Lessee: If you lease a breeding herd but take only a percentage of the calf crop, list only your share of the herd based on your share of the calf crop, using the Breeding Females, Leased (not owned) code 8134.

Example:

If you lease 100 cows but take only 60 per cent of the calf crop, report only 60 cows under code 8134, Breeding Females, Leased (not owned). You would also then report the corresponding number of calves (according to your lease agreement) using the appropriate code for their weight class.

Lessor: If you own cows but lease them out and take a percentage of the calf crop, you should record 100 per cent of your cows on the Livestock Inventory using the applicable codes found in the Inventory Code Lists. Do not use code 8134, Breeding Females, Leased (not owned). You would also then report the corresponding number of calves (your share according to the lease agreement) using the appropriate code for their weight class.

Section 8: Crop Inventory Valuation and Productive Capacity

This section is used to measure your crop and forage inventory change from the ending amount reported for 2010 to the ending amount in the 2011 program year. This section is also used to establish if your farm has completed a production cycle. **Note:** If you filed to the CRA on an accrual basis for all years, do not complete column (g).

You must complete this section if you meet any of the following criteria:

- you produced or seeded crops or forage (with the expectation of harvest) during the program year;
- you had unseedable acres in the program year (see page 12 for an explanation of unseedable acres); or
- you carried over crops or forage in your inventories from your previous fiscal year.

If you have nothing to report please check the Nothing to Report box.

If additional lines are required, Section 8 continues on page 6.

How to complete the columns

Column a: Use the Inventory Code List to identify each commodity by grade and variety, if applicable. Leave the code blank if the commodity is not listed in the Inventory Code List.

Column b: List all commodities produced during, or on hand at the end of your 2011 fiscal period. List each grade or variety of crop separately (e.g. list 6405 - Wheat CWB, CWRS, No. 2 (12.0) separately from 6380 - Wheat CWB, CWRS, No. 1 (15.0).

Column c: Enter the code for the unit of measurement used to measure the commodity you are reporting. Commodities must be reported using units of measurement (e.g. tonnes), not dollars. Use the same unit of measurement for all entries in a single row. Refer to the Units of Measurement Code List in the Commodity Code Guide to complete.

Column d: Indicate the number of acres used to produce each crop. List only those acres for crops that produced, or should have produced, a crop during the program year. For commodities not measured in acres, use the unit of measurement considered standard for that commodity. For example, greenhouse operations must report their unit of measurement in square metres, based on productive area.

Column e: Indicate the quantity produced in the fiscal year. Use the unit of measurement considered standard for the commodity and report it in column c.

Column f: Indicate your inventory at the end of your 2011 fiscal period.

Column g: Provide year-end (per unit) prices for each commodity that is listed without an X in the Inventory Code List. If the commodity you are reporting is marked with an "X" on the Inventory Code List, leave the year-end price column blank.

Crops/forage carried over from 2010 but not seeded/produced in 2011

If you had an ending inventory amount in 2010 for a commodity you did not seed/produce in 2011, complete columns a to c of Section 8, and enter zero in the 'Acres' and 'Quantity Produced' columns. Indicate the amount of inventory on hand at the end of the fiscal year in column f.

Landlords/Tenants

If you are a tenant involved in a crop share, list only your share of acres and quantities. Landlords are not eligible unless their share of allowable income is equal to their share of allowable expenses. This is considered a joint venture.

Example:

Joe rents 300 acres from Bill on terms that he receives 2/3 of the crop, and Bill pays 1/3 of the eligible expenses. In 2011, the rented land produces 300 tonnes of wheat. Joe, the tenant, will report 200 acres and 200 tonnes of wheat (2/3 of both the acreage and production). Bill, the landlord, will report 100 acres and 100 tonnes of wheat (1/3 of both the acreage and production).

Unseedable acres

Be sure to report all acres you would normally have seeded in the program year, but could not due to your land being too wet or too dry, beside "Unseedable Acres" near the bottom of the "Crop Inventory Valuation and Productive Capacity". Report all summerfallow and pasture/wasteland acres on the designated lines.

Unharvestable Acres

If you grew a commodity and expected to harvest it in the program year, but could not harvest due to reasons beyond your control, report the commodity and corresponding acres, and report your production for the commodity as zero. Snowed under crops are not included in this section, see Snowed Under Crops further down on this page.

Canadian Wheat Board (CWB) Commodities

Commodities marketed through the Canadian Wheat Board (CWB) are valued using the Early Payment Option (EPO) at 100 per cent (EPO 100). The EPO is the highest estimated value a participant can receive at year end. EPO values are based on the CWB Pool Return Outlook and are adjusted for a discount factor. On CWB commodities, a receivables adjustment is necessary to calculate the difference between the initial price and EPO for each CWB commodity on a per-unit basis. The adjustment will be calculated automatically by SCIC based on the information included in your program form. Alternatively, you can opt to complete a CWB Receivables Adjustment (CWB-RA) worksheet which will provide additional information upon which to calculate the adjustment. Once the worksheet has been used to calculate your CWB-RA, you must submit the worksheet annually. Therefore, if you used the worksheet in 2010, you must complete and submit a 2011 CWB-RA worksheet. The CWB-RA worksheet and guide can be found at www.saskcropinsurance.com/agristability.

Perishable Horticulture Crops

For a commodity that is considered a perishable horticulture crop for program purposes (i.e. a horticulture crop that spoils or decays easily and cannot be stored for periods longer than 10 months, such as potatoes, apples, carrots etc.), adjustments are made on an accounts receivable basis and not on an inventory valuation basis. **Do not record** ending inventories for perishable crops. Report the quantity produced from your 2011 fiscal period. Do not report any production from the previous fiscal year. See Section 11: Deferred Income and Receivables to report income from sales of 2011 crops received in 2012.

Snowed-Under Crops

If at the end of your 2011 program year you were unable to harvest some or all of the 2011 crop due to snow, report the snowed-under crop acres as production. Report the number of acres under the inventory code for that crop and report any estimated production that you may be able to harvest in the next year (if the crop was not salvageable, report a quantity of zero). Once the crop has been reported using the correct inventory code, use code 6826, Harvest Discount Allowance to indicate the total acreage (regardless of the commodity) that was snowed under.

Example:

You had a total of 350 acres seeded. There were 100 acres seeded to canola while the other 250 acres were seeded to barley. You were able to harvest 80 canola acres and 200 barley acres before the remainder of your crops were snowed under. Therefore, on your crop inventory, you would report 100 acres for canola and 250 acres for barley, reporting the actual harvest amount you received from those acres. You would then report 70 acres as snowed under using code 6826, Harvest Discount Allowance.

Standing/Unharvested Crops

If your fiscal year-end is such that your farm always has a standing crop (e.g. July 31) do not include the standing crop in inventory. If your fiscal year-end is such that a standing crop occurs in some years because harvesting may or may not have been completed by fiscal year-end (e.g. September 30), include the standing crop in inventory. Fall and winter crops should also be reported in this manner. Once the crop has been reported using the correct inventory code for that commodity, use code 6826, Harvest Discount Allowance, to indicate the total acreage (regardless of the commodity) that was still standing at your fiscal year-end.

Example:

You had a total of 400 acres seeded to flax. You were only able to harvest 250 of these acres before your fiscal year-end, leaving you with 150 acres still standing. Therefore, on your crops inventory, you would report 400 acres for flax, reporting the actual harvest amount received from those acres. You would then report 150 acres as standing using code 6826, Harvest Discount Allowance.

Multi-Stage Crops

Participants of multi-stage crops should report all acres of those crops even if no production was expected in the program year. Use the codes from the Inventory Code List that reflect the stage of production for the program year. The multi-stage crops are Christmas trees, sod, echinacea and ginseng.

Berry Producers

In some operations where early harvesting of berries is possible, a second planting of another commodity may occur. If there is expectation of harvest for both commodities in the same program year, you would report the acreage and production on section 8 for each commodity.

Sod producers

Report your total sod acres (not just harvested). Sod producers must complete a Sod Productive Capacity worksheet, which will allow SCIC to more accurately measure structural changes in sod operations. If you do not automatically receive this worksheet, contact SCIC at 1-866-270-8450.

Swath Grazing

If you use swath grazing as a management practice to extend your grazing season, report the number of acres you used for swath grazing using inventory code 5588. Provide (in tonnes) your estimated production and any swath remaining at your fiscal year end as ending inventory.

Section 9: Livestock Productive Capacity

The AgriStability program uses the information from this section of the form to adjust your reference margins, where necessary, to account for a structural change in your farming operation.

Livestock Lease Agreements

If you lease animals but do not take 100 per cent of the revenue from the animal, report only your share of the agreement. For example, if you lease 100 cows but only keep 60 per cent of the calf crop, report 60 cows and follow the instructions below for cow-calf operators.

Productive Animals

Code 104 - Cattle

Cow-calf operations should provide a breakdown of the number of cows that have calved in this operation within the 2011 fiscal year. Calves born in the program year are automatically factored in with each cow in this category. Calves, therefore, should not be reported as feeders in the same fiscal period they were born regardless of whether they were weaned, sold or held over to sell in a different fiscal period. Calves held over and sold in a different fiscal period would be reported as feeders at that time (if they have had an appreciable gain in that fiscal period).

Note

Calves held over to the next fiscal period must still be reported in section 7.

Codes 123 and 145 – Hogs

Farrowing and farrow-to-finish operations should report a breakdown of the number of sows in the breeding herd within the 2011 fiscal year, ensuring the sows are categorized based on the type of operation (farrowing or farrow-to-finish). You can determine the average number of breeding sows by dividing the births in your 2011 fiscal year by your average birth rate per sow for the 2011 fiscal year. For example 10,000 births/23 (or your average birth rate per sow per year) is equal to 435 sows.

If your hog operation was only producing for part of the year, your average number of breeding sows should be lower to reflect that the operation was not producing for the entire year. As an example, if the farm produced only one litter during the year for many of the sows, that farm would have fewer births and the size of the breeding herd at year-end may not be reflective of the farm size.

If the number of breeding sows was impacted by disaster circumstances ensure that you indicate this on your program form.

Codes 105 and 106 - Number of Feeder Livestock - Cattle

Enter the number of animals fed. In order to be considered a fed animal, the participant must have made an appreciable contribution to the growth and maturity of the animal in the program year (exclude all breeding animals, culls, and animals that have not been weaned and weaned animals born in the program year). An appreciable contribution is defined as 90 kilograms (200 pounds) weight gain or a minimum of 60 days on feed for cattle.

Categorize the animals fed based on sale weight, if sold in the program year, or expected sale weight, if not sold in the program year.

Note: Feeder categories can include both animals born on the farm (if not reported in same year they are born) and purchased animals. Custom fed livestock should be reported under the Custom Fed category.

Codes 124 and 125 - Number of Feeder Livestock – Hogs

Enter the number of animals fed. Animals fed should not include breeding animals, culls, animals that have not been weaned and weaned animals born in the program year. Categorize the animals fed based on sale weight, if sold in the program year, or expected sale weight, if not sold in the program year.

Example:

You purchased, fed, and sold 100 Isoweans to weanling weight (8 to 50 pounds) and have fed another 100 feeder hogs (50 pounds to slaughter). Assuming all animals had an appreciable contribution in the program year, you would report 100 Hogs, Nursery (fed to 50 pounds), and 100 Hogs, Feeders (fed over 50 pounds).

Custom Fed livestock (not owned)

Enter the number of animal feed days. Animal feed days is calculated as the number of animals x number of days each animal was fed. For example: 100 animals fed for 3 months = $100 \times 90 = 9,000$ feed days.

Supply Managed Commodities

Dairy quota, butterfat - enter the amount of quota/contract held in kg of butterfat/day

Chicken, layers, broiler eggs for hatching – enter the number of hens producing

Chicken, layers, eggs for consumption – enter the number of hens producing

Chicken, broilers – total number of kilograms produced in year

Turkey, broilers – total number of kilograms produced in year

Other (specify below)

Use the Productive Capacity List in the Commodity Code Guide to determine the code and units needed to report any commodity that does not fit into the above categories.

Ranch Fur Operators

Enter the number of females that birthed.

Section 10: Purchased Inputs

All participants, except those who filed to the CRA on an accrual basis, must complete this section if it is relevant to their farming operation. Examples of inputs include fuel, chemicals, purchased seed, etc. If you have nothing to report please check the Nothing to Report box.

How to complete the columns**Code and Description**

For each item you are listing, enter the appropriate code and description. For a list of codes, please refer to the Expense Code List or Commodity Code List. If your item is not listed, please leave the code blank. List all inputs you had on hand at the end of your 2011 fiscal period. This includes fall application of fertilizer and chemicals (if applicable) and prepaid purchases. If you choose to report purchased seed in this section, do not report the amount again on the crop inventory valuation and productive capacity section.

Year-end Amount

Indicate the dollar amount on hand at the end of your 2011 fiscal period. Include any applicable 2011 fall applications and any prepaid purchases in 2011 designated for the 2012 fiscal year.

Example:

Based on a December 31 fiscal year-end:

In October of 2011, you purchased \$45,000 worth of fertilizer. You applied half of this amount in the fall and carried the other half in inventory into the 2012 fiscal year. In this instance, you would report a total of \$45,000 in the Year-end Amount column.

Livestock owners and custom feedlot operators with prepared feed purchases

Report the value of prepared feed and protein supplements on hand at the end of your 2011 fiscal year using code 571.

Ranch fur operators with prepared feed purchases

Report the value of prepared feed and protein supplements on hand at the end of your 2011 fiscal year using code 574.

Section 11: Deferred Income and Accounts Receivable

All participants, except those who filed to the CRA on an accrual basis, must complete this section if it is relevant to your farming operation. Deferred income is income you have chosen to postpone receipt of to the following tax year. A receivable is income owed to you for goods delivered or services provided in one fiscal year, but are not paid to you until the following tax year. In order for deferred income or a receivable to be considered allowable for the AgriStability program, it must be associated with income that is considered allowable for the AgriStability program (e.g. a receivable for a commodity sale is allowable; a receivable for machinery rental is non-allowable). For further details on allowable and non-allowable items, refer to the AgriStability Program Handbook. Crop insurance must be reported as a receivable if you have not received your full indemnity before your 2011 fiscal year end.

If you have nothing to report please check the Nothing to Report box.

How to complete the columns

Code and Description

Enter the appropriate code and description for each item you are listing. For a list of codes, refer to the Commodity Code List and the Program Payment List. If your item is not listed, leave the code blank.

Ending Receivables and Income Deferred to 2012

Indicate the dollar value of accounts receivable or deferred income item owed to you at the end of your 2011 fiscal period.

Canadian Wheat Board Payments

For AgriStability purposes, Canadian Wheat Board (CWB) adjustment, interim, and final payments or payments from any other pooled commodity, are not to be reported as receivables on this section unless you specifically requested the payment be deferred by the CWB from one fiscal year into the next.

Custom Feedlot Operators

If you are a custom feedlot operator, report any amounts you are owed for custom feeding cattle, calves, swine, sheep and lambs using code 246.

Fed Cattle Set-Aside

If you received or will receive a payment under the Fed Cattle Set-Aside Program for cattle held over at your 2011 fiscal year end, you must report the portion of income attributable to 2011 as a receivable for your 2011 fiscal year in this section.

Example:

With a December 31 fiscal year end, if the effective date of the set-aside was December 1, 2011, and the amount per head per day was \$1.50 (as per auction price), the participant's 2011 AgriStability receivable would be 31 days x \$1.50 = \$46.50 per animal. The total amount of the receivable would be entered on this section.

Feeder Calf Set-Aside

Payments from this program are considered income in the year they are received and do not need to be reported in this section

Prescribed Drought Region (PDR), Prescribed Flood Region (PFR) and Canadian Food Inspection Agency (CFIA) Deferrals

If you deferred a PDR, PFR or CFIA payment out of your 2011 fiscal year, report the amount of the deferral. Use the codes from the "PDR & PFR Deferred/CFIA Livestock Codes" chart in the Commodity Code List.

Perishable Horticulture Crops

For a commodity that is considered a perishable horticulture crop for AgriStability purposes (i.e. a horticulture crop that spoils or decays easily and cannot be stored for periods longer than 10 months, such as potatoes, apples, carrots, etc), adjustments are made on an accounts receivable basis and not on an inventory valuation basis. Record the total of actual sales of your 2011 program year crop that occurred in the 2012 program year as an ending receivable, once your entire 2011 crop has been marketed and sold. Your completed forms must be sent by the 2011 program deadline date. If you have not marketed your entire 2011 crop or received all of your income from your 2011 program year at the time of completing your program forms, use code 4999 Perishables-Unreported Deferral and leave the ending receivable blank. When the ending receivable value is known, submit the information to SCIC. Your forms cannot be processed until you have provided this amount.

Section 12: Accounts Payable and Unpaid Expenses

All participants, except for those who filed to the CRA on an accrual basis, must complete this section if it is relevant to their farming operation. An accounts payable is an expense you owe for goods and services received but have not paid for by the end of your fiscal year. In order for an accounts payable to be considered allowable for the AgriStability program, it must be associated with an expense that is considered allowable for the AgriStability program (e.g. a payable for a livestock purchase is allowable; a payable for building a barn is non-allowable). Include in this section:

- any expenses for inputs that were not paid for but were used during your fiscal period or on hand in your inventory at the end of your 2011 fiscal year (they must also be reported appropriately in Purchased Inputs); and
- any expenses for feed or livestock unpaid but used during your fiscal period or on hand in your inventory at the end of your 2011 fiscal year (they must also be reported appropriately on your Crop and/or Livestock Inventory).

Do not include:

- the interest portion of an accounts payable;
- amounts owed for items purchased through loans, lines of credit, or credit cards already reported as an expense to the CRA for tax purposes; and
- CWB advance payments.

If you have nothing to report please check the Nothing to Report box.

How to complete the columns

Code and Description

For each item you are listing, please enter the appropriate code and description. For a list of codes, please refer to the Expense Code List or Commodity Code List. If your item is not listed, please leave the code blank.

Year-end Amount

Indicate the dollar amount owed for the payable item at the end of your 2011 fiscal period.

Livestock owners and custom feedlot operators with prepared feed purchases

Report the value of prepared feed and protein supplements which were not paid for by the end of your 2011 fiscal year using code 571.

Livestock owners with custom feeding expenses

Report custom feeding expenses which were not paid for by the end of your 2011 fiscal year using code 573.

Ranch fur operators with prepared feed purchases

Report the value of prepared feed and protein supplements which were not paid for at the end of your 2011 fiscal year using code 574.

Submitting the form

Once complete, the Supplemental Accrual Information form can be submitted to SCIC through a number of different options:

- drop off your form at any of the 21 customer service offices across the province;
- fax your forms to 1-888-728-0440; and/or
- mail to: The Saskatchewan Crop Insurance Corporation
484 Prince William Drive,
PO Box 3000,
Melville, SK S0A 2P0

Customer Service Offices

Assiniboia
Box 340
401 1st Ave. W.
Assiniboia, SK
S0H 0B0

Leader
Box 387
#5-111 1st Ave. W.
Leader, SK
S0N 1H0

Preeceville
Box 800
239 Hwy. Ave. E.
Preeceville, SK
S0A 3B0

Rosetown
Box 1000
124 2nd Ave W.
Rosetown, SK
S0L 2V0

Tisdale
Box 310
1105 99th St.
Tisdale, SK
S0E 1T0

Davidson
Box 339
103 Lincoln St.
Davidson, SK
S0G 1A0

Moose Jaw
45 Thatcher Dr. E.
Moose Jaw, SK
S6J 1L8

Prince Albert
Box 3003
800 Central Ave.
Prince Albert, SK
S6V 6G1

Saskatoon
3830 Thatcher Ave.
Saskatoon, SK
S7K 2H6

Turtleford
Box 400
217A Main St.
Turtleford, SK
S0M 2Y0

Estevan
Box 1716
#5-419 Kensington Ave.
Estevan, SK
S4A 1C8

Moosomin
Box 889
709 Carleton St.
Moosomin, SK
S0G 3N0

Raymore
Box 178
113 Main St.
Raymore, SK
S0A 3J0

Shaunavon
Box 1210
55 3rd Ave. E.
Shaunavon, SK
S0N 2M0

Weyburn
Box 2003
110 Souris Ave. N.E.
Weyburn, SK
S4H 2Z9

Humboldt
Box 660
1710 8th Ave.
Humboldt, SK
S0K 2A0

North Battleford
Kramer Place
1192 102nd St.
North Battleford, SK
S9A 1E9

Regina
515 Henderson Dr.
Regina, SK
S4N 5X1

Swift Current
E.I. Wood Building
Box 5000
350 Cheadle St. W.
Swift Current, SK
S9H 4G3

Yorkton
38-5th Ave. N.
Yorkton, SK
S3N 0Y8

Kindersley
Box 1540
409 Main St.
Kindersley, SK
S0L 1S0

AgriStability Call Centre
Call toll-free 1-866-270-8450
Fax toll-free 1-888-728-0440
www.saskcropinsurance.com
agristability@scic.gov.sk.ca

Office Hours: 8:00 a.m. to 5:00 p.m. Closed weekends and statutory holidays
Saskatchewan Crop Insurance Corporation Head Office
484 Prince William Drive, PO Box 3000, Melville SK S0A 2P0

Ce livret est aussi disponible en français.