



AgriStability 2026 Supplementary Forms Guide for Beekeepers

Taxation year ending
January 1, 2026 through December 31, 2026

Submission deadline
JUNE 30, 2027

A federal-provincial-territorial initiative

2026 AgriStability Supplementary Forms Guide - Bees

Forms Availability

Forms are available at www.AFSC.ca, any AFSC branch office, or by calling toll free 1.877.899.AFSC (2372).

The 2026 submission deadline is **JUNE 30, 2027**. Participants who submit their Supplementary Forms after the deadline will have their final AgriStability Benefit reduced by \$500 per month, or part thereof, to a maximum of \$1,500. No penalty will occur if there is no benefit entitlement. Late filed forms are accepted up to **SEPTEMBER 30, 2027**. **After SEPTEMBER 30, 2027**, a participant is no longer eligible for the 2026 program year.

It is the participant's responsibility to ensure that the AgriStability Supplementary Forms are submitted on time and in accordance with the AgriStability Handbook, even if the submission has been completed and / or submitted on their behalf by a third party.

Program Eligibility

In addition to meeting the 2026 Supplementary Forms submission deadline, to be eligible for benefits for the 2026 program year, you must also have:

- Submitted your 2026 AgriStability Fee and any applicable penalty fee by **December 31, 2026**;
- Farmed in Canada and reported farm income (or loss) for income tax purposes for the 2026 program year;
- Completed a minimum of six consecutive months of farming activity, as well as a production cycle.
- To remain eligible for the AgriStability and AgriInvest Programs, participants must have filed their income tax to Canada Revenue Agency by September 30, 2027.
- Submitted a signed AgriStability Participant Declaration either in the current or a prior year: this is a one-time declaration which does not have to be resubmitted every year. However, the Client Declaration renewal on the Supplementary Forms must be signed annually.

General Tips

- Program Year means the taxation year for which forms are submitted coinciding with a participant's fiscal period for that taxation year.
- Missing information may delay the processing of your submission.
- The following information is required at a minimum: accounts receivables, accounts payables and prepaid expenses (if required to adjust information reported on a cash basis). If a participant supplies AFSC with Schedule 2 (bee and honey production worksheet) or Schedule 3 (bee and honey inventory worksheet) that contains production units along with only starting and ending inventories, AFSC will accept the information and process the application as follows:
 - A confirmation letter will be issued to the participant to confirm receipt of the above information. The Program Year application will be assessed as a zero-benefit claim.
 - The information provided will be used to support future claim years and may be subject to verification, audit, and inspection.
 - Although a detailed Calculation of Program Benefits (COPB) statement will not be issued, the confirmation letter will serve as a proxy to the COPB thereby providing 18 months for any future revisions.
- Keep good records. Count and record your inventory on the last day of every fiscal year.
- If you farm within a partnership:
 - and file to Canada Revenue Agency (CRA) on a partnership statement (i.e. individual income and expenses reflect 100 per cent of the farm and your share is determined by a percentage applied to the net income), complete the AgriStability Supplementary Forms to represent 100 per cent of the farm.
 - and do not file to CRA on a partnership statement (i.e. individual income and expenses reflect your share only), complete the AgriStability Supplementary Forms to represent only your share of the farm.
 - as an option, one set of AgriStability Supplementary Forms can be submitted for all partners representing 100 per cent of the farm, **but must include the names and signatures of all partners.**
- Keep a copy of your 2026 AgriStability Supplementary Forms for your records.

Income Tax and AgriStability

- To remain eligible for the AgriStability and AgriInvest Programs, participants must have filed their income tax to Canada Revenue Agency by **September 30, 2027**.
- Individuals that filed farming income on a T1163 to CRA by the tax deadline do not need to send a copy of their tax to Agriculture Financial Services Corporation (AFSC).
- Individuals not required to file tax need to record their income and expenses on a T1163 and send a copy to AFSC.
- Corporations need to submit for the Program Year a copy of their Financial Statements with notes, T2 Schedule 1 and an Alberta Statement A to AFSC (an Accrual to Tax Worksheet may also be requested).
- Accrual tax filers must also provide detailed information of their breeding stock inventory adjustment used for taxation purposes.

Filling Out The 2026 Supplementary Forms

2026 AgriStability Application Form

Page 1

Enter your Identification Number (AFSC ID) and / or AgriStability PIN (Personal Identification Number).

Client Information: Enter your Business Name, Business Address, and Contact Person.

Fiscal Period: Enter your fiscal year-end date.

Complete this section ONLY if the information has changed or was not previously provided to AFSC for administration of the AgriStability Program.

AgriStability Form Prepared By: If not completed by the participant, provide the name of the person that prepared the AgriStability Supplementary Forms on your behalf.

NOTE: A form preparer is not automatically given the right to act as a representative for the participant. To authorize a representative, refer to the Third Party Representative Authorization form on www.afsc.ca.

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Enter your Identification Number (AFSC ID) and/ or AgriStability Personal Identification Number (PIN).

Additional Information: Examples of additional information required to process your application:

- Cause of a margin decline or any special circumstances (e.g. drought, disease, etc.);
- Names of other individuals or businesses that you farm with;
- Barter transactions;
- For contracted commodities, provide Fair Market Value (FMV) if part or all of fiscal year-end inventory is committed to a determinable price contract.

Additional Information
a) For any other additional information necessary to process your application (e.g. an explanation for a margin decline, any structural change) please use the following space: <u>Low honey production due to drought conditions. Higher deaths than normal due to increased bear activity.</u> _____ _____ _____
b) Please enter your crop insurance AFSC ID number at the top of Schedule 2.

AFSC Privacy Collection Notification and Client Declaration: Read the declaration, sign and date. Processing will be delayed if the appropriate signatures are not submitted with the Supplementary Forms.

Deferred Income and Receivables

Schedule 1a

Deferred income and receivables represent the income from products or services that have been sold and delivered but for which payment has not yet been received.

- 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 crops and livestock sold in the Program Year but not received until the following year.

Important: The 'Prior Year Income Deferred to Program Year' reported on your 2026 Supplementary Forms should match the 'Program Year Income Not Received by Year-End' reported on the 2025 Supplementary Forms.

Example: Deferred Income and Receivables

Producer A has a December 31, 2026 taxation year-end.

Honey Sales

Sold \$48,000 of honey in December of 2025 and received payment in January 2026;
Sold \$150,000 of honey in December of 2026 and received payment in January 2027.

Production Insurance Payment

2025 production insurance payment of \$15,000 and received payment in January 2026;
2026 production insurance payment of \$10,000 and received payment in January 2027.

DEFERRED INCOME and RECEIVABLES: Schedule 1a

CHECK HERE IF NOTHING TO REPORT

DESCRIPTION	PRIOR YEAR INCOME DEFERRED TO PROGRAM YEAR	PROGRAM YEAR INCOME NOT RECEIVED BY YEAR-END
Honey Sales: Bulk and Consumer Pack		
Honey Sales: Alberta Honey Producers Co-op	\$ 48,000	\$ 150,000
Pollination Services		
Wax, Pollen, Other Sales		
Bee and other bee byproducts		
Rebates		
Production Insurance Benefits - Prior Year	\$ 15,000	
Production Insurance Benefits - Current Year		\$ 10,000
Other (please describe)		
TOTAL	\$ 63,000	\$ 160,000

Bee and other bee byproducts

*Please include wax, pollen, queens, nucs, packaged nucs and hives.

Unpaid Expenses

Schedule 1b

Unpaid expenses are expenses incurred during the year, for which the payment has not yet been made and will have to be made the following year.

- Only fill out Schedule 1b if you report to CRA on a cash basis. This schedule will ensure that only allowable expenses relating to the Program Year are considered.
- You will need a list of the dollar value of your unpaid expenses at the start and end of the Program Year. If you have claimed the expense on your tax return it is not an unpaid expense.
- Check your banking information re: cancelled cheques, credit cards, and e-transfers in the Program Year to see which ones relate to prior year unpaid bills.
- Check your cancelled cheques written after the Program Year to see which expenses relate to the Program Year.
- Refer to year-end statements from your suppliers.
- Do not include the interest or GST portion of your unpaid expenses on Schedule 1b.

Important: The 'Prior Year Expenses Paid In Program Year' reported on your 2026 Supplementary Forms should match the 'Current Year Expenses Not Paid By Year-End' reported on the 2025 Supplementary Forms.

Example: Unpaid Expenses

Producer B has a December 31, 2026 year-end.

Bees

Purchased bees for \$36,000 in April 2025 for the 2025 production year, paid for in January 2026;
 Purchased bees for \$10,000 in April 2026 for the 2026 production year, paid for in May 2027.

Containers

Purchased containers for \$5,000 in November 2025, paid for in February 2026;
 Purchased containers for \$4,000 in November 2026, paid for in January 2027.

UNPAID EXPENSES: Schedule 1b

CHECK HERE IF NOTHING TO REPORT

DESCRIPTION	PRIOR YEAR EXPENSES PAID IN PROGRAM YEAR	CURRENT YEAR EXPENSES NOT PAID BY YEAR-END
Honey	\$	\$
Bee Purchases	\$ 36,000	\$ 10,000
Feed: Sugar and Pollen Supplement		
Medical expense: Medicinal Sugar/Bee Repellent		
Freight and Shipping		
Rebates		
Containers	\$ 5,000	\$ 4,000
Production Insurance Premiums		
Gasoline, Diesel Fuel, Oil		
Electricity		
Heating Fuel		
Arm's Length Salaries		
Other (please describe)		
TOTAL	\$ 41,000	\$ 14,000

***Bee Purchases:** Include queens, package nucs, nucs and hives.

****Feed:** Include any raw material used for feed.

*****Medical expense:** Include Formic Acid, Oxalic Acid or Thymovar.

Purchased Inputs

Schedule 1c

Purchased inputs are expense items that were paid in advance but will be used for the next crop year.

- 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 are considered.
- This schedule must be completed for inputs such as prepared feed, fertilizer and chemicals that are purchased but benefit a different production year.

Important: The ‘Purchased In Prior Year for Current Year’ reported on your 2026 Supplementary Forms should match the ‘Purchased In Current Year For Next Year’ reported on the 2025 Supplementary Forms.

Example: Purchased Inputs

Producer C has a December 31, 2026 year-end.

Feed Purchases

\$15,000 of feed purchases was applied October 2025 to produce the 2026 production season; \$6,000 of feed purchases was applied October 2026 to produce the 2027 production season.

Production Insurance

Purchased and paid for \$15,000 of production insurance in December 2025 for the 2026 crop; Purchased and paid for \$10,000 of production insurance in December 2026 for coverage on the 2027 crop.

PURCHASED INPUTS: Schedule 1c

CHECK HERE IF NOTHING TO REPORT

DESCRIPTION	PURCHASED IN PRIOR YEAR FOR CURRENT YEAR	PURCHASED IN CURRENT YEAR FOR NEXT YEAR
Honey	\$	\$
Bee Purchases		
Feed: Sugar and Pollen Supplement	\$ 15,000	\$ 6,000
Medical expense: Medicinal Sugar/Bee Repellent		
Freight and Shipping		
Rebates		
Containers		
Production Insurance Premiums	\$ 15,000	\$ 10,000
Gasoline, Diesel Fuel, Oil		
Arm's Length Salaries		
Other (please describe)		
TOTAL	\$ 30,000	\$ 16,000

All participants who produce or purchase raw commodities such as honey, wax, pollen or honey comb must complete this schedule.

- Ensure that 'Ending FMV' (Fair Market Values) are included for all items.
- There will be no hives for wax production.
- Honey and Pollen productive hives reported will be considered the productive units for the program year.
- Schedule 3 below will further describe these hives.
- For Honey, Wax, Pollen and Honey Comb, report the prior year's production on the prior year row.
- 'Starting Inventory' and 'Starting FMV' less 'Sold during Year' or 'Gifted' will equal 'Ending Inventory'.
- Items produced during the fiscal year will be reported on the current year rows. The 'Productive Hives' and 'Yield per Hive' will explain the 'Current Year Production'.
- This 'Current Year Production', less 'Sold during Year' or 'Gifted' will equal 'Ending Inventory'.

Important: The 'Starting Inventory' reported on your 2026 Supplementary Forms should match the 'Ending Inventory' reported on your 2025 Supplementary Forms. If they do not match, please indicate the reason in the 'Additional Information' section on page 2 of the Supplementary Forms.

Example: Bee and Honey Production Worksheet

Producer D has a December 31, 2026 year-end.

Starting Inventory January 1

50,000 lbs of honey
 3,500 lbs of wax
 900 lbs of pollen
 12,000 lbs of honey comb

Productive Units

2,500 hives including
 250 hives that produced pollen

Current Year Production

250,000 lbs of honey
 7,500 lbs of wax
 2,500 lbs of pollen
 20,000 lbs honey comb

Ending Inventory December 31

50,000 lbs of honey
 5,000 lbs of wax
 500 lbs of pollen
 12,000 lbs of prior year's honey comb
 20,000 lbs of current year honey comb

Description	Unit of Measure	Starting Inventory	Starting FMV	Productive Hives	Yield per Hive	Current Year Production	Sold during Year	Gifted	Ending Inventory	Ending FMV
Honey	Prior Year	lbs	50,000	\$ 2.00			50,000		0	\$ 2.10
	Current Year	lbs			2,500	100	250,000	200,000	50,000	\$ 2.10
Wax	Prior Year	lbs	3,500	\$ 4.00			3,500		0	\$ 3.75
	Current Year	lbs			2,500	3	7,500	2,500	5,000	\$ 3.75
Pollen	Prior Year	lbs	900	\$ 10.00			900		0	\$ 12.00
	Current Year	lbs			250	10	2,500	2,000	500	\$ 12.00
Honey Comb	Prior Year	lbs	12,000	\$ 8.00					12,000	\$ 8.25
	Current Year	lbs					20,000		20,000	\$ 8.25

Prior Year: Starting Inventory - Sold during Year - Gifted = Ending Inventory
 Current Year: Current Year Production - Sold during Year - Gifted = Ending Inventory
 Please include Fair Market Values.

All participants must complete this schedule.

- Gather your bee and honey production, sales, purchases and inventory records for the Program Year.
- Ensure that bee and honey sales agree with bee and honey income reported on your Farm Tax Statement for the Program Year, adjusted for opening and closing deferrals.

Important: The ‘Starting Inventory’ reported on your 2026 Supplementary Forms should match the ‘Ending Inventory’ reported on your 2025 Supplementary Forms.

Example: Bee and Honey Inventory Worksheet

Nucleus Hives

0 on starting inventory
 10 splits
 90 purchased
 10 sold
 90 transferred into hives
 0 on ending inventory

Hives

1,500 starting inventory
 50 hives were split
 100 hives purchased
 300 deaths
 90 nucs transferred in
 1,440 on ending inventory

- Enter quantity in each column.
- Queens in producing hives are to be reported as hives.
- Queens and Nucs listed separately are intended for sale and not producing this year.
- Nucleus colonies are to be reported as early or not fully productive units.
- Hives are producing units and should align with the numbers reported above.
- Queens, Nucs and Hives are to be reported once on this schedule in whichever row describes them most accurately for the production year. Do not enter them on more than one line.

Description	Unit of Measure	Starting Inventory	Starting \$ Value	Splits	Purchases	Sold	Deaths	Transfers In	Transfers Out	Ending Inventory	Ending \$ Value
Queens			\$ 50.00								\$ 50.00
Nucs		0	\$ 100.00	10	90	10			90	0	\$ 100.00
Hives Honey		1,500	\$ 100.00	50	100		300	90		1,440	\$ 100.00
Hives Pollination			\$ 100.00								\$ 100.00

Use this section to describe the production from the hives reported above.

Number of hives not extracted	100	Reason	
Number of hives extracted	1,500	Reason	
Number of hives abandoned	100	Reason	
Number of hives destroyed	100	Reason	

Use this section to describe the honey sales reported above.

Honey Sales: Current Year	UOM	Co-op	Outside Sources	Other	Total Sales
	lbs	175,000	75,000	0	250,000