



# AgriStability 2026 Supplementary Forms Guide

**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

## Forms Availability

Supplementary Forms can be filed online. Visit [www.AFSC.ca](http://www.AFSC.ca) and select "AFSC Connect Login" to access AFSC Connect.

Forms are also available at [www.AFSC.ca](http://www.AFSC.ca), any Agriculture Financial Services Corporation (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 Program 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 the Canada Revenue Agency (CRA) 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 a Schedule 2 (Crop Inventory Worksheet) or Schedule 3 (Livestock Inventory Worksheet) that contains productive 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 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 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 (a Corporate Accrual to Tax Conversion 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.

**You may provide the name of the Form Preparer:** If not completed by the participant, provide the name of the person that prepared the AgriStability Supplementary Forms on your behalf, and their primary contact number.

**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](http://www.afsc.ca).

### Page 2

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

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

- Share cattle that are being fed but not listed on the Livestock Inventory Worksheet;
- 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.

**Pasture Related Feed Costs - Reference Margin Information:** Pasture related feed costs are an allowable expense starting in the 2026 program year. To ensure consistent treatment between the 2026 program year and reference years, participants must provide pasture related feed costs and any related accruals, if applicable, for each reference year. Use this table to report pasture related feed costs included in the reference years.

For the 2026 program year, any unpaid expenses or purchased inputs / prepaid expenses related to pasture related feed costs should be included on Schedule 1b and / or Schedule 1c, if applicable. For additional information about pasture related feed costs, refer to Technical Information Circular (TIC) # 3 Allowable vs Non-Allowable Income & Expenses available at [www.afsc.ca](http://www.afsc.ca).

**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 or if you file to CRA on an accrual basis but you have deferred income and receivables to report that are not included in your accrued financial statements. This schedule will ensure that only allowable income relating to the Program Year is considered.
- You will need a list of the dollar values of your prior year income received in the Program Year, and Program Year income 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 your 2025 Supplementary Forms.

### Example: Deferred Income and Receivables

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

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

#### Hay Sales

Sold \$25,000 of hay in December of 2025 and received payment in January 2026.

Sold \$20,000 of hay in December of 2026 and received payment in January 2027.

#### Crop Insurance Payment

2025 crop insurance payment of \$15,000 and received payment in January 2026.

2026 crop 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
Crops (specify) Hay Sales	\$ 25,000	\$ 20,000
Crop and Hail Insurance payments	\$ 15,000	\$ 10,000
Allowable Program Income (specify)		
<b>TOTAL</b>	<b>\$ 40,000</b>	<b>\$ 30,000</b>

# 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 or if you file to CRA on an accrual basis but you have unpaid expenses to report that are not included in your accrued financial statements. This schedule will ensure that only allowable expenses relating to the Program Year are considered.
- You will need a list of the dollar values 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 (e.g. fertilizer dealer).
- 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 your 2025 Supplementary Forms.

### Example: Unpaid Expenses

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

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

#### Fertilizer

Purchased fertilizer for \$30,000 in April 2025 for the 2025 crop year, paid for in January 2026.  
 Purchased fertilizer for \$40,000 in April 2026 for the 2026 crop year, paid for in May 2027.

#### Fuel

Purchased gasoline for \$5,000 in November 2025, paid for in February 2026.  
 Purchased gasoline 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
Livestock (specify)		
Prepared Feed / Supplements		
Forage		
Seed		
Fertilizer and Lime	\$ 30,000	\$ 40,000
Herbicides / Pesticides		
Fuel	\$ 5,000	\$ 4,000
Crop Insurance Premiums		
<b>TOTAL</b>	<b>\$ 35,000</b>	<b>\$ 44,000</b>

## Purchased Inputs / Prepaid Expenses

## 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 or if you file to CRA on an accrual basis but you have purchased inputs / prepaid expenses to report that are not included in your accrued financial statements. 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 your 2025 Supplementary Forms.

### Example: Purchased Inputs

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

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

#### Fall Applied Fertilizer

\$25,000 of fertilizer was applied October 2025 to produce the 2026 crop.

\$20,000 of fertilizer was applied October 2026 to produce the 2027 crop.

#### Fuel

Purchased and paid for \$10,000 of fuel in December 2025 and used to produce 2026 crop.

Purchased and paid for \$5,000 of fuel in December 2026 and used to produce 2027 crop.

### PURCHASED INPUTS / PREPAID EXPENSES

Schedule 1c

CHECK HERE IF NOTHING TO REPORT

Description	Purchased in Prior Year for Current Year	Purchased in Current Year for Next Year
Prepared Feed / Supplements		
Fertilizer and Lime	\$ 25,000	\$ 20,000
Herbicides / Pesticides		
Fuel	\$ 10,000	\$ 5,000
<b>TOTAL</b>	<b>\$ 35,000</b>	<b>\$ 25,000</b>

## Crop Inventory Worksheet

## Schedule 2

All participants who produce crops or purchase raw commodities such as barley, silage, hay and straw must complete this schedule. For hive inventory and honey production, use the Bee Supplementary Forms and Guide available at [www.afsc.ca](http://www.afsc.ca).

- Enter your 'Crop Insurance AFSC ID' in the box provided at the top of Schedule 2.
- Crop share tenants - The share of crops that belongs to a crop share landlord should be recorded in the 'Landlord Share' column, in the year that it is produced. Total production acres should be listed in the 'Number of Acres' column, but the landlord's share of the acres should also be noted in the box at the bottom of the 'Number of Acres' column.
- Crop share landlords - Contact AFSC or refer to the AgriStability Program Handbook for further details regarding eligibility of crop share landlords.
- Starting in the 2026 program year, inventories intended for feed must be identified separately on Schedule 2 from commodities intended for sale. Use the 'Expected End Use is Feed' checkbox to identify eligible feed commodities. Eligible feed commodities include;

Barley	Corn	Faba beans	Field peas
Greenfeed	Hay / haylage	Mixed grains	Oats
Rye	Screenings	Silage	Soybeans
Straw	Swath grazing	Triticale	Wheat

Participants can elect to self-report inventories of eligible feed commodities in their reference margin. If a participant elects to do so, all reference years must be restated using the Historical Eligible Feed Inventory Form. Additional information related to eligible feed commodities and their valuation is available in TIC # 4 Hybrid Accrual Margins and TIC # 8 Inventory Valuation. The Technical Information Circulars and the form are available at [www.afsc.ca](http://www.afsc.ca).

- Use the 'Contract' column to identify contracted grain commodities by checking the box. Grain commodities that are contracted at fiscal year-end should have the contracted price entered on the form as the Ending Fair Market Value (FMV). Copies of your contracts may be requested.
- Use separate lines for contracted versus non-contracted grain at your year-end, and specify grades. Report wheat by class and grade only (e.g. No. 1 CWRS).
- Use the 'Irrigated Acres' column to identify acres and production from irrigated acres. Irrigated acres and production must be reported on separate lines from dryland acres and production.
- Gather your crop production, sales, purchases, feeding records, crop insurance measurements, and inventory records.
- Ensure that crop sales quantities agree to crop income reported on your Farm Tax Statement for the Program Year, adjusted for opening and closing receivables. When reporting production / sales, if the sales are net tonnes (as taken from the sales receipts) the production should be reported net of the average dockage.
- When converting oats or barley between bushels and tonnes, AFSC uses the following conversion rates; oats 53.771 bushels per tonne and barley 44.092 bushels per tonne. A full Grain Conversion Table is available at [www.afsc.ca](http://www.afsc.ca).
- Report any purchased crops in the 'Purchases' column.

- Using sales receipts, allocate program year sales between 'Sales from Starting Inventory' and 'Sales from Current Year Production' columns. Ensure that the quantity reported in 'Sales from Starting Inventory' does not exceed the quantity reported on 'Program Year Starting Inventory'.
- Allocate amounts fed between 'Amount Fed from Starting Inventory' and 'Amount Fed from Current Year Production or Purchases' columns. Ensure that the quantity reported in 'Amount Fed from Starting Inventory' does not exceed the quantity reported on 'Program Year Starting Inventory'.
- ***Note: The total quantity of 'Sales from Starting Inventory' and 'Amount Fed from Starting Inventory' cannot exceed 'Program Year Starting Inventory'.***
- Amounts fed must be reasonable for the number of livestock reported on Schedule 3 (Livestock Inventory Worksheet).
- Ensure snowed under crops are recorded on a separate line from fall harvested crops. Actual yields, after harvesting, must be obtained before your submission can be processed.
- 'Ending Fair Market Value' (FMV) is an optional field, except for a grain commodity with a contracted price or a specialty commodity such as seed production or herbs and spices. Provide FMVs for contracted grain and specialty commodities.
- For additional information on how to report swath grazing, refer to TIC # 8 Inventory Valuation.
- Ensure acres are reported in the correct places. Summerfallow acres refers to acres in that year that were unseeded for summerfallow purposes. Unseedable acres refers to acres in that year that were too wet or too dry to seed.

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

# Example: Crop Inventory Worksheet

The following example will help you in completing Schedule 2.

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

## Starting Inventory - January 1, 2026

- 2,000 bushels 2025 barley – expected end use is feed
- 1,000 bushels 2025 #1 HRS wheat
- 5,000 bushels 2025 #2 canola
- 100 tonnes 2025 silage – expected end use is feed

## Landlord's Share

1/3 share of canola, 250 total acres, production 15,000 bushels #1

## 2026 Sales

- 500 bushels barley sold from starting inventory
- 600 bushels #1 HRS wheat sold from starting inventory
- 8,000 bushels #1 canola sold from current year production
- 5,000 bushels #2 canola sold from starting inventory

## 2026 Production

- Produced 5,000 bushels barley on 100 acres
- Produced 15,000 bushels #1 canola on 250 acres
- Produced 1,000 tonnes silage on 200 acres

## 2026 Feed

- 1,500 bushels barley fed from starting inventory
- 2,000 bushels barley fed from current production
- 400 bushels #1 HRS wheat fed from starting inventory
- 100 tonnes silage fed from starting inventory
- 700 tonnes silage fed from current year production

## Ending Inventory - December 31, 2026

- 3,000 bushels barley – expected end use is feed
- 0 bushels #1 HRS wheat
- 2,000 bushels #1 canola – contracted with set price
- 0 bushels #2 canola
- 300 tonnes silage – expected end use is feed

There may be circumstances where a commodity is identified as expected end use as being feed but is then sold in a subsequent program year or vice versa. In situations like this, the sales or fed from starting inventory columns will be used to properly reallocate starting inventory between eligible feed inventory and inventory held for sale.

Description	Grade	Expected End Use is Feed *	Contract **	Program Year Starting Inventory (specify units)	UoM ***	Home Grown Production				Purchases	Sales from Starting Inventory	Sales from Current Year Production	Amount Fed from Starting Inventory	Amount Fed from Current Year Production or Purchases	Used for Seed	Program Year Ending Inventory (specify units)	Ending Fair Market Value
						Number of Acres	Irrigated Acres	Quantity Produced	Landlord Share								
Grain																	
Barley	Feed	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2,000.00	bu	100	<input type="checkbox"/>	5,000.00			500.00		1,500.00	2,000.00		3,000.00	
Wheat-HRS	#1	<input type="checkbox"/>	<input type="checkbox"/>	1,000.00	bu		<input type="checkbox"/>			600.00		400.00				0.00	
Canola	#1	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0.00	bu	250	<input checked="" type="checkbox"/>	15,000.00	5,000.00			8,000.00				2,000.00	\$ 16.00
Canola	#2	<input type="checkbox"/>	<input type="checkbox"/>	5,000.00	bu		<input type="checkbox"/>			5,000.00						0.00	
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All participants who produce livestock and other commodities such as eggs or milk must complete this schedule. For hive inventory and honey production, use the **Bee Supplementary Forms and Guide** available at [www.afsc.ca](http://www.afsc.ca).

- **Feeder Association Cattle:** Feeder association cattle must be included on inventory schedules. If these animals were not expensed at time of purchase, they must be shown as an unpaid expense on Schedule 1b.
- **Share Cattle:** Enter only your portion of share cattle on the livestock worksheet. For example: You may be receiving a calf share for some shared cows; your share of the calves would go on the livestock worksheet. The shared cows that you do not own but you do feed should be mentioned in the 'Additional Information' section on page 2 of the Supplementary Forms.
- **Custom Fed Livestock:** Custom fed livestock must be included in the "Complete If You Custom Feed For Income" section at the bottom of the Livestock Inventory Worksheet. The required information is the number of animals and the average number of custom feed days per animal. Note the type of animals being fed (i.e. beef feeders, beef fats, bison, etc.).
- **Milk Sales:** Record milk sales as hectolitres sold in the Dairy / Poultry section at the bottom of the Livestock Inventory Worksheet.
- **Egg Sales:** Record egg sales as dozens of eggs sold in the Dairy / Poultry section at the bottom of the Livestock Inventory Worksheet.
- **Bred Heifers:** Enter bred heifers that have not birthed a calf in a previous fiscal period on a separate line from bred cows that have previously birthed a calf.
- Gather your livestock production, sales, purchases and inventory records for the Program Year.
- Ensure that livestock sales agree with livestock income reported on your Farm Tax Statement for the Program Year, adjusted for opening and closing deferrals.
- Weights for livestock must be specified. Use separate lines if the average weight of your livestock is different for the starting and ending inventories.
- Swine do not need to have deaths or transfers reported.
- Fair Market Value (FMV) is an optional field. Only complete for specialty commodities such as purebred cattle, bison, elk, etc.

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

## Example: Livestock Inventory Worksheet

The following cattle operation example will help you in completing Schedule 3.

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

### Breeding Bulls

3 at the start  
1 purchased  
1 sold  
3 at the end

### Bred Cows

120 at the start  
9 transferred from bred heifers  
12 transferred to open cows  
1 died  
116 at the end

### Homeraised Calves

0 at the start  
108 born  
5 heifer calves to replacement heifers  
91 sold (average 520 lb.)  
6 died  
6 at the end (average 600 lb.)

### Custom Fed

60 beef feeders for 180 days

### Open Cows / Culls

12 transferred in from bred cows  
12 sold

### Replacement Heifers (not bred)

10 at the start (600 lb. average)  
5 transferred in from calves  
9 transferred out to bred heifers  
1 sold (1,000 lb.)  
5 at the end (600 lb. average)

### Bred Heifers

9 at the start  
9 transferred in from replacement heifers  
9 transferred out to bred cows  
9 at the end

### Purchased Calves

14 at the start (600 lb. average)  
14 sold (900 lb. average)  
10 purchased (550 lb. average)  
20 transferred in from shared calves  
30 at the end (600 lb. average)

### Share Cattle

30 shared cows - your share 20 calves born  
20 transferred out to purchased calves

Enter quantity and weight for all classes of livestock in each column.

Description	Program Year Starting Inventory		Births # of head	Purchases # of head	Average Purchase Weight	Sales # of head	Average Sale Weight	Deaths # of head	Transfers		Program Year Ending Inventory		
	# of head	Average Weight							In	Out	# of head	Average Weight	Fair Market Value
<b>OWNED CATTLE:</b> Breeding Bulls	3.0			1.0		1.0					3.0		
Bred Cows	120.0						1.0	9.0	12.0	116.0			
Bred Heifers	9.0							9.0	9.0	9.0			
Open Cows / Culls						12.0		12.0					
Calves Homeraised			108			91.0	520	6.0		5.0	6.0	600	
Heifer Calves Kept for Replacement	10.0	600				1.0	1,000		5.0	9.0	5.0	600	
Purchased Calves	14.0	600		10.0	550	14.0	900		20.0		30.0	600	
Feeder Cattle													
Fat Cattle													
<b>SWINE:</b> Boars													
Sows and Gilts													
Nursing 0-8 kg													
Weaners 9-23 kg													
Growers 24-68 kg													
Finishers 69-117 kg													
Market Hogs 118+ kg													
<b>YOUR SHARE CATTLE / OTHER:</b>													
Share Calves			20							20.0			

Program Year Starting Inventory (+) Births (+) Purchases (-) Sales (-) Deaths (+) Transfers In (-) Transfers Out = Program Year Ending Inventory

<b>COMPLETE IF YOU CUSTOM FEED FOR INCOME:</b>	
Type of animals custom fed (e.g. Beef feeders):	Beef Feeders
Number of animals custom fed:	60.0
Average custom feed days per animal:	180

Dairy: Number of Hectolitres Sold:	
Poultry: Number of Dozen Eggs Sold:	

Refer to 2026 AgriStability Supplementary Forms Guide.

~ NOTES ~



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