

2024 AgriStability Reference Margin Accrual Schedules

Identification Number	AgriStability PIN - add zeros at front to equal 8 digits
8 7 0 _____	_____

Client Information
Business Name _____
Business Address _____
Contact Person (Must be a Client, or Shareholder of the company) _____

You may complete this section **ONLY** if the information below has changed or was not previously provided.

Address _____ <small>Street / Mailing</small>	_____ <small>Town / City</small>	_____ <small>Province</small>	_____ <small>Postal Code</small>
Home / Business _____ <small>Phone Number</small>	Cell _____	Fax _____	
Email _____			

You may provide the name of the Form Preparer
Name _____
Home / Business _____ <small>Phone Number</small>

Do Not Use This Area	Date Stamp – primary	Date Stamp – secondary
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Identification Number	AgriStability PIN - add zeros at front to equal 8 digits
8 7 0 _____	_____

Consent Statement
<p>I consent to AFSC using, providing and accepting any information contained in any form, now or in the future, in electronic format. I also consent to AFSC accepting any form of electronic signature that I place on any form as legally binding as if it were my original ink signature.</p>

Freedom of Information and Protection of Privacy Act
<p>The information on this form, and any information you provide to us in the future related to this form, is collected under the authority of the Agriculture Financial Services Act (Alberta) and the Freedom of Information and Protection of Privacy Act (Alberta) (the "FOIP Act"). The collected information, whether personal information or business information, will be used: (i) to evaluate your eligibility for the program to which this form relates; (ii) for the administration of the program; and/ or (iii) for the administration of any other AFSC program or benefit in which you participate. Your personal information is subject to the provisions of the FOIP Act.</p> <p>By submitting this form, you are providing your consent to AFSC disclosing and sharing the information contained on this form, whether personal information or business information, or any other information that will be provided in the future by you or your authorized representative, to the following third parties: B.C. Ministry of Agriculture, Alberta Ministry of Agriculture and Irrigation, Saskatchewan Ministry of Agriculture, Saskatchewan Crop Insurance Corporation, Manitoba Ministry of Agriculture, Manitoba Agriculture Services Corporation, Agriculture and Agri-Food Canada, Canada Revenue Agency and Statistics Canada. You consent that such disclosed and shared personal information and business information may be used in the following ways: (i) for the administration of all current and future AFSC, federal and provincial programs related to agriculture, AFSC lending programs and AFSC insurance programs; (ii) for AFSC, federal and provincial policy and program development; (iii) for AFSC, federal and provincial policy and program evaluation; (iv) for AFSC, federal and provincial program compliance; (v) for research development; and (vi) for statistical purposes.</p> <p>If you have any questions about this form and the collection and use of your information, please contact AFSC at 5718 - 56 Avenue, Lacombe AB T4L 1B1, 1.877.899.2372.</p>

Declaration
<p>I declare that all of the information provided in this form is accurate and true and I understand that I must notify AFSC immediately if I discover that any of the information contained in this form is inaccurate or untrue. Should the information I provided not be accurate or true, I agree that AFSC may cancel any application or approved subscription issued in reliance on such provided information.</p>

Individual's Signature
<p>Print Name: _____</p> <div style="display: flex; justify-content: space-around; font-size: small;"> _____ First Name _____ Middle Name _____ Last Name </div> <p>Signature: _____ Role to legal Entity: _____ Date: _____</p> <div style="text-align: right; font-size: x-small;">mmm/dd/yyyy</div>

PIN: _____

Complete a Schedule RM-1a, RM-1b, RM-1c for each year(s) in the Reference Period in which you are missing accrual adjustments. Refer to Guide to AgriStability Reference Margin Accrual Schedules. Round numbers to the nearest dollar. You may use blank boxes for items not listed.

DEFERRED INCOME and RECEIVABLES

Schedule RM-1a (must be completed)

Fiscal Year

CHECK HERE IF NOTHING TO REPORT

Description	Prior Years Income Deferred to Fiscal Year	Fiscal Year Income Not Received by Year End
Crops (specify)	\$	\$
Crop and Hail Insurance payments		
Allowable Program Income (specify)		
Livestock (specify)		

UNPAID EXPENSES

Schedule RM-1b (must be completed)

Fiscal Year

CHECK HERE IF NOTHING TO REPORT

Description	Unpaid Expenses at Beginning of Fiscal Year	Unpaid Expenses at End of Fiscal Year
Livestock (specify)	\$	\$
Prepared Feed / Supplements		
Forage		
Seed		
Fertilizer and Lime		
Herbicides / Pesticides		
Fuel		
Crop Insurance Premiums		

PURCHASED INPUTS

Schedule RM-1c (must be completed)

Fiscal Year

CHECK HERE IF NOTHING TO REPORT

Description	Purchased in Prior Year for Fiscal Year	Purchased in Fiscal Year for Next Year
Prepared Feed / Supplements	\$	\$
Fertilizer and Lime		
Herbicides / Pesticides		
Other (specify)		

PIN: _____

Schedule RM-2 (must be completed)

CROP INVENTORY WORKSHEET

Fiscal Year

Crop Year

CHECK HERE IF NOTHING TO REPORT

Description			Fiscal Year Starting Inventory	Fair Market Value	Check if Irrigated	Number of Acres	Fiscal Year Ending Inventory	Ending Fair Market Value
Grain	GRADE	Unit of Measure						
	WEIGHT							
Hay								
Straw								
Greenfeed								
Silage								
Swath Grazing								

Unit of Measure:
 Ton - T
 Tonnes - t
 Bushel - bu
 Pound - lb

PIN: _____

Schedule RM- 3 (must be completed)

LIVESTOCK INVENTORY WORKSHEET

Fiscal Year

CHECK HERE IF NOTHING TO REPORT

Description	Fiscal Year Starting Inventory			Fiscal Year Ending Inventory		
	# of head	Average Weight	Fair Market Value	# of head	Average Weight	Fair Market Value
OWNED CATTLE: Breeding Bulls						
Bred Cows						
Bred Heifers						
Open Cows / Culls						
Calves Homeraised						
Purchased Calves						
Feeder Cattle						
Fat Cattle						
SWINE: Boars						
Sows and Gilts						
Weaners 0-50 lbs						
Growers 51-150 lbs						
Finishers 151-220 lbs						
Market Hogs 221-250 lbs						
YOUR SHARE CATTLE / OTHER:						

Enter production units for this year	Number
Cattle Births	
Feeder Cattle Sold 750 lbs - 1199 lbs	
Fat Cattle Sold 1200 lbs+	
Weaners Sold	
Growers Sold	
Finishers Sold	
Market Hogs Sold	
Dairy: Number of Hectolitres Sold	
Poultry: Number of Dozen of Eggs Sold	
Other	

COMPLETE IF YOU CUSTOM FEED FOR INCOME:

Type of animals custom fed (e.g. Beef feeders) _____

Number of animals custom fed: _____

Average custom feed days per animal: _____

Guide to Completing the Reference Margin Accrual Schedules

In AgriStability, participants who file taxes on a cash basis will have their reference margins adjusted for net changes in inventories, deferred income and receivables, purchased inputs and accounts payable.

It is mandatory to include accrual adjustments for all years in the reference period. If available, AFSC will use information that has been previously submitted for the CAIS and AgriStability programs to complete these reference margin accruals for any year in the reference period.

The Reference Margin Accrual Schedules can be used to submit missing information. To substantiate inventories, deferred income, receivables, purchased inputs and accounts payable for each year in the reference period, participants must submit either:

- a) Financial statements that were submitted to and accepted by a lending institution, detailing the applicant's opening and ending inventories, inventory values, deferred income and receivables, purchased inputs and accounts payable for each of the reference years; or,
- b) Completed Reference Margin Accrual Schedules (enclosed here) for each of the reference years in which information is missing.

Schedules and financial statements are subject to verification by the AFSC.

USING THE REFERENCE MARGIN ACCRUAL SCHEDULES

The completed Reference Margin Accrual Schedules should be submitted with a participant's Supplementary Information Forms for the specific program year.

Send completed Schedules to:

AFSC
AgriStability Program
5718 - 56 Ave
Lacombe, AB T4L 1B1
Fax: 403.782.8348 or 1.855.700.AFSC (2372)
Email: info@afsc.ca

COMPLETING THE SCHEDULES

You must complete a Schedule RM-1, RM-2 and RM-3 for every fiscal year you are submitting missing information for.

The quantity of purchased inputs, crops and live-stock inventories, deferred income and receivables, purchased inputs and accounts payable at the end of each fiscal year must match the quantity of purchased inputs, crops, and livestock inventories, deferred income and receivables, purchased inputs and accounts payable at the start of the subsequent fiscal year.

Deferred Income and Receivables: Provide a description of all allowable deferred income and receivables, and their corresponding dollar values that you had at the start and at the end of the fiscal year.

Accounts Payable: Provide a description of all allowable accounts payable, and their corresponding dollar values that you had at the start and at the end of the fiscal year.

Purchased Inputs: List all allowable purchased inputs and their corresponding dollar amounts that you had on hand (including those for prepaid inputs) at the start and at the end of the fiscal year.

Crops: List the quantity of all crops held in inventory, their grades or varieties, the units of measure and/or bale weights if applicable, you had at the start and at the end of the fiscal year. Do not include crop share amounts.

Livestock: List the quantity of all livestock held in inventory and their average weight (where applicable) you had at the start and at the end of the fiscal year.

Crop and livestock inventories will be valued according to the Fair Market Values (FMV's) published for AgriStability. You are not required to submit your own FMV's.

Using Fair Market Values (FMV's) other than those in the Published Price List: you may use alternate FMV's than those in the Published Price List only if:

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

In each of these cases, you may use FMV's based on sales or purchases of the specific commodity in your name occurring within thirty (30) days before or after your fiscal year-end. For your own FMV's to be accepted, you must submit copies of receipts and/or supporting documents that substantiate these FMV's with your form.

FMV's for Commodities not listed in the Price List: Where the Published Price List does not provide a FMV for a specified commodity; you must provide a FMV for your commodity. Providing documentation supporting prices submitted for unpublished commodities will assist the AFSC in determining whether the FMV you have submitted is reasonable for your farming operation. Supporting documentation includes:

- Receipts from sales or purchases of the commodity;
- Price information from appropriate commodity marketing agencies.

Note: AFSC reserves the right to determine whether submitted prices are reasonable for your farming operation.

FOR MORE INFORMATION

If you require further information or help completing these forms, please call AFSC toll free at 1.877.899.AFSC (2372)