

AgriStability

Corporations/Co-ops/Other Entities Instruction Guide







How to Complete Your Corporations/ Co-ops/Other Entities Form

1 Your SCIC ID and AgriStability PIN are different numbers. The AgriStability PIN is generated by the Federal Government for AgriStability and AgriInvest purposes, whereas the SCIC ID is unique to your Saskatchewan Crop Insurance account.

Note: Crop Insurance contract numbers are not to be used as either the SCIC ID or AgriStability PIN.

- 2 Please ensure all email addresses for the participant and contact persons are current and spelled correctly.
- 3 Complete this area if someone else (e.g., spouse, common-law partner or accountant) has your consent to provide or ask for more information about your AgriStability and AgriInvest forms on your behalf. SCIC will communicate with your contact person as the first point of contact. Written correspondence will be sent to you and your contact person.

Note: A contact person will not be able to cancel your participation in the AgriStability Program, and they will remain on file until you authorize the change.

- 4 If you require additions or deletions of any contact persons receiving a copy of your Calculations of Benefits, please contact our toll free line at 1-866-270-8450.
- For AgriStability purposes, the Main Farmstead is where the majority of the gross farming income was derived, not your home quarter.



- 6 For deceased participants, please attach a copy of the Death Certificate and the Last Will and Testament or a letter indicating the court-appointed administrator.
- 7 The income, expense and inventory information of two or more operations may be combined if the operations are not legally, financially or operationally independent; or if all or some of the transactions between the operations are above or below fair market value.
- 8 SCIC will review your request to add or remove operations from your whole farm. Additional information may be required.
- 9 Section 85 Rollover is when a farming operation has transitioned from a sole proprietor or partnership to a corporation. SCIC requires a copy of the Section 85 Rollover, as provided to the Canada Revenue Agency, and an Election of Disposition of Property documents. A Change Business Type form must also be completed and submitted.
- 10 Paper copies of the application must be signed by the participant or signing officer, not the form preparer. If the application is submitted through AgConnect, it is deemed password-protected and will be accepted as a signature.

Saskatchewan Crop Insurance Corporation			5	SCIC ID:		Ī
PO Box 3000	Phone: 1-866-270 Fax: 1-888-728 Email: agristability	3-0440	AgriStab	ility PIN:		Ī
Section 2: Participant Profile (continu	ied)	_				
Please list the legal land description of your n	nain farmstead:					
RM QTR SEC T	WP RGE	MER				
If the participant is deceased, please provide	date of death:		Day	Month	Year	
Was 2023 your final year of farming?					Yes No	
Have you completed a production cycle on at	least one of the co	ommodities you pro	oduced?	[Yes No	
If no to the above question, were you unable	to complete a proc	duction cycle due to	disaster circumsta	nces? [Yes No	
Based on the AgriStability whole farm combin	ning criteria outline	d:				
Should your operation be combined with	another operation	n for the 2023 prog	ram year?	Г	☐ Yes ☐ No	
If you should be combined in the 2023 p should be added or removed from your		you were previous	y but should no lon	ger be combine	ed, indicate the PIN	Is th
☐ Add ☐ Remove 👩 ☐ A	.dd Remove	e 🔲 Add	Remove	☐ Add	d Remove	
AgriStability PIN AgriS	tability PIN	AgriStab	ility PIN	AgriStat	bility PIN	
Supporting Documentation Please attach additional information as requir (see contact and mailing information at the to		documentation to the	ne Saskatchewan C	rop Insurance	Corporation	
With these forms, are you including a	ny of the follow	ing? (Check all	that apply)			
Greenhouses and Nurseries Productive	Capacity Form	Section 85 R	ollover Documents	9		
Receipts		Financial Sta	tements/Notes to F	inancial Staten	nents	
Accrual to Cash/Cash to Accrual Conve	rsions	Purchase Ag	reement			
Other (Please specify):						
I certify the information provided on this form	to be true, correct	and subject to the	AgriStability Partici Printed Name	oant Initial Dec	laration. I am aware	e tha
to make a false statement is an offence. Signature (Participant/Signing Officer)			Hame			
to make a false statement is an offence. Signature (Participant/Signing Officer) Corporate Name			Date			
to make a false statement is an offence. Signature (Participant/Signing Officer)	any of your information un	less otherwise required by Ia	Date acy surrounding it. Dependir	ams offered by SCIC.	SCIC will secure your inform	o nation

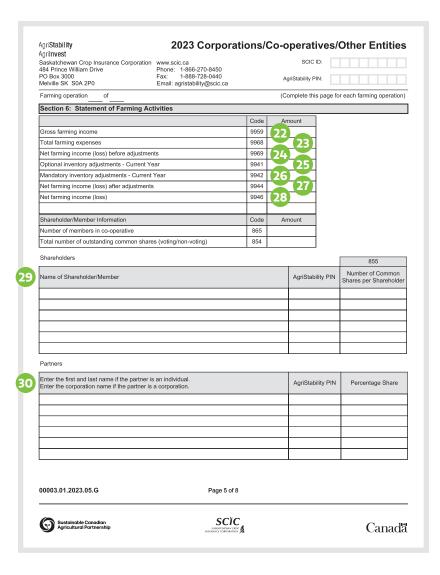
- If you are involved in multiple farming operations, you must submit program forms for each operation and assign a different operation number for each one (e.g., 1, 2, 3, etc.). This operation number is used on your AgriStability applications to clearly identify each operation. It is important to use the same operation number for the corresponding farm each year.
- A "crop share" is an agreement between a land owner ("landlord") and land operator ("tenant") in which the crop is shared, rather than a cash rent agreement; however, cropping expenses may not be shared. The tenant should report any areas being crop shared. Producers are to report only their share of acres and production associated with their percentage of the crop share. They must also report income and expenses associated with only their share. For example, if they have 1/3 of the crop share, they only report 1/3 of the income, expenses, acres and production associated with their share.
- 13 Cash method of accounting is when you report income in the fiscal period in which your receive it and deduct expenses in the fiscal period you pay them.
- Accrual method of accounting is when you report income in the fiscal period you earn it, no matter when you receive it and deduct expenses in the fiscal period you incur them, whether or not you pay them in that period.
- 15 Enter the amounts for your income in the same manner (either cash or accrual) as you reported to the Canada Revenue Agency (CRA).
- Report the total resales and rebates of allowable expenses, including GST/HST rebates, unless you have already reduced your expenses by these amounts.
- 17 Report the total resales and rebates for non-allowable expenses, including GST/HST rebates, unless you have already reduced your expenses by these amounts.
- 18 Report the total sales of commodities that you did not produce in your farming operation. These are commodities that you bought for resale.

Agri Invest Saskatchewan Crop Insurance Corporati 484 Prince William Drive PO Box 3000 Melville SK S0A 2P0								
Farming operation of (Complete this page for each f								
Section 3: Identification								
Farming Operation Name								
Was your farm involved in any of the folio (Check all that apply) a member of a feeder association	owing?		eration managed? Single Farm of accounting used: Cash	☐ Partners	hip 174			
			_	Year				
a crop share (landlord or tenant)			Fiscal Year (From): Day Month					
a joint venture			Fiscal Year (To): Day Month	1	Year			
Section 4: Income								
Enter the applicable code for each entry	on the forr	n. The codes are	listed in the Commodity Code Guide.					
Commodity Sales & Program Payments	Code	Amount	Other Farming Income	Line	Amount			
			Other program payments	9540				
			Business Risk Management (BRM) and Disaster Assistance Program Payments	9544				
			Resales, rebates, GST for eligible expenses	9574	(16)			
			Rebates, GST for non-eligible expenses	9575	17			
			Agricultural contract work	9601				
			Patronage dividends	9605				
			Interest	9607				
			Gravel (revenues/losses)	9610				
			Trucking	9611				
			Resale of commodities purchased	9612	(18)			
			Leases (gas, oil, well, surface, etc.)	9613				
			Machine rental	9614				
			Other (specify)	9600				
			Total B					
			Summary of Income		Amount			
Total A	9950		Total Income (A +	B) 9959				
00003.01.2023.03.E		Pag	e 3 of 8					
			SCIC .					

- 19 Enter the amounts for your income in the same manner (either cash or accrual) as you reported to the Canada Revenue Agency (CRA).
- Arm's length salaries are what has been paid to parties that **are not** a related person. Any salaries that are disproportionately high in the Program Year, relative to the reference period, may be deemed non-allowable (unless a verifiable explanation for the expense is provided).
- Non-arm's length salaries are what has been paid to parties who are a related person, including management fees paid to the shareholders of a corporation.

575	Amount	(Complete this page Non-allowable Expenses Machinery (repairs, licenses, insurance) Machinery lease Advertising, marketing costs	Line 9760 9765	Amount
	Amount	Machinery (repairs, licenses, insurance) Machinery lease	9760	Amount
	Amount	Machinery (repairs, licenses, insurance) Machinery lease	9760	Amount
	Amount	Machinery lease		
575			9765	
		Advertising, marketing costs		
			9792	
		Building and fence repairs	9795	
		Land clearing and draining	9796	
		Contract work	9798 9804	
		Other insurance premiums Interest (real estate, mortgage, other)	9805	
		Memberships/subscription fees	9807	
$\neg \uparrow$		Office expenses	9808	
-		Legal and accounting fees	9809	
		Property taxes	9810	
		Rent (land, buildings, pasture)	9811	
				21
			9819	
2060		Small tools	9820	-
300		Soil testing	9821	
Code	Amount	Licenses and permits	9823	
9661		Telephone	9824	
9662		Quota rental (tobacco, dairy)	9825	
9663		Gravel (expense)	9826	
9665		Purchases of commodities resold	9827	
9713		Motor vehicle interest and leasing costs	9829	
9714			9935	
9764		-		
9799				
9801		Optional inventory adjustments - prior year		
9802		Other (specify)	9896	
9815	<u> </u>			
9822				
9836				
9953				
		Total E		
				Amount
		Total Expenses (C + D + E)	9968	
	Page	4 of 8		
	661 662 663 665 713 714 764 7799 801 802 815 822 836	ode Amount 661 662 662 663 665 713 714 764 799 801 802 815 20 8336	Non-arm's length salaries	Non-arm's length salaries

- Total of A+B entered on Page 3 of line 9959.
- Total of C+D+E entered on Page 4 of line 9968.
- 24 Gross farming income line 9959 minus total farming expenses line 9968.
- This amount is to be used if you are reporting using the cash method of accounting. By making optional inventory adjustments (OIA), your income can include an amount up to fair market value of your inventory minus the mandatory inventory adjustment.
- This amount is be used if you are reporting using the cash method of accounting. By making mandatory inventory adjustments (MIA), your net loss is decreased if you held inventory at the end of your fiscal period.
- 27 Total of lines 9969+9941+9942.
- Enter the amount as reported on line 141 of your income tax return.
- Include the shareholder(s) first and last name, AgriStability PIN and the number of common shares per shareholder.
- This section is to be completed if you are in a partnership. Include the AgriStability PIN and percentage of partnership share.



- Provide your SCIC contract number and your per cent share of each of the contracts you are involved in.
- 32 If you are involved in a lease agreement, or if you own a portion of an animal, only report your share (e.g., ½ bull).

Lessee: If you lease a breeding herd, but only take a percentage of the calf crop, report only your share of the herd based on your share of the calf crop, using code 8134, Breeding Female, Leased (not owned). For example, if you lease 100 cows but only take 60 per cent of the calf crop, report only 60 cows using code 8134. 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, report 100 per cent of your cows using the applicable codes found in the Inventory Code Lists. Do not use code 8134. Report the corresponding number of calves (your share according to your lease agreement) using the appropriate weight code for their weight class.

Fall and Winter Crop acres/production is be reported in the year of harvest. Input costs associated with these acres/production are recorded in the year the crop was seeded, as an ending purchased input.

484 Princ PO Box 3	ewan Crop Insurance Corpor e William Drive 000 K S0A 2P0	Phone: 1-8	866-270 888-728	3-0440	ca	А	SCIC ID:		
Farming	operation of					(C	complete this pa	age for each	farming operation
To be c	ompleted by AgriStabilit	y Participants o	nly						
	For Crops: Yes I this operation of the soperation of the soperatio	No For Lives e program year for	tock: [Yes	□ No ı, please pr	ovide your co		in the space	es below. Your Share
Section	7: Livestock Inventory	Valuation						□ Noth	ning to report
а	b	Гс	Ι (d	а		b	Т с	d
Code	Description	Ending Inventory	Price Unit		Code	Des	scription	Ending Invento	
							32		
	8: Crop Inventory and F	Productive Capa	acity						ning to report
а	b			С		d	e Quantity	f Ending	g Price per
Code	Crop/G	ade			Jnits	Acres	Produced	Inventor	
	16 Unseedable acres (too wet/too dry)						-	If extra ro	ws are
18	17 Summerfallow acres 18 Pasture acres						_	required,	ntinue on Pag
19	Wasteland acres							8	munue on Fag
				Tot	tal Acres				
Section	9: Livestock Productive	Capacity						Noth	ning to report
Code	Productive	Animals		Units					2023
104					er of femal				
_	123 Hogs, Farrow to Finish				er of femal				
145	Hogs, Farrowing, Up to 50 I	bs				es that have t	oirthed		
	1.2023.06.H			Page	8 10 0				

Report the crop or forage (including grade) with the expectation to be harvested in this Program Year. Choose the unit of measure that you prefer and state the acres and the quantity produced.

Ending Inventory: Report what is still in inventory at the end of the fiscal period. Commodities and forage grown in other years that are still on hand at the end of this fiscal period should also be included in the Ending Inventory. If you sold grain and deferred the income to another year, remove that sale from Ending Inventory.

Snowed-Under Crops: At the end of your Program Year, if you were unable to harvest some or all of the crop due to snow, those acres are eligible for the Harvest Discount Allowance. Using the commodity code for your crop, report the total acres for the crop and report the estimated/actual production. If the crop was not salvageable, report a quantity of zero. Use code 6826, Harvest Discount Allowance, to indicate the total acreage (regardless of the commodity) that was snowed under and enter "0" as the price per unit.

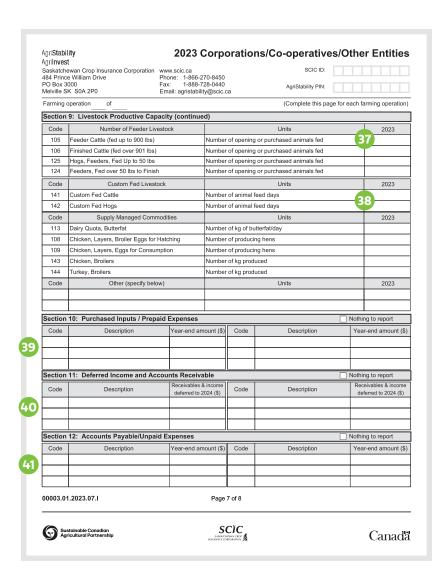
For example, you seeded 350 acres; 100 acres of canola and 250 acres of barley. You were able to harvest 80 canola acres and 200 barley acres before the remainder was snowed under. Therefore, for your Crop Inventory, you report 100 acres for canola and 250 acres for barley, then enter the actual harvested production you received from those acres (80 and 200). Then report 70 acres as snowed under (50 barley and 20 canola) using code 6826, with 0 price per unit.

Swath Grazing: If you practice swath grazing, report the number of acres you used for swath grazing with the inventory code 5588. If there was swath available for use as feed at the end of your fiscal year, provide your remaining production (in tonnes) as Ending Inventory.

- Acres that were too wet to be seeded, or acres that were seeded but then become too wet to be reseeded by the Crop Insurance seeding deadline, can be reported as Unseedable acres.
- 36 Report the number of cows that calved in the fiscal year.

84 Princ	ewan Crop Insurance Corporation be William Drive	Phone: 1-8	66-270				SCIC ID:		
PO Box 3000 Fax: 1-888-728 Melville SK S0A 2P0 Email: agristability(
arming	operation of			(Ce	omplete this pa	age for each farm	ing operation)		
To be c	ompleted by AgriStability F	articipants o	nly						
Has the p	productive capacity of this opera	tion decreased	during t	he prog	gram year	due to disaste	r circumstance	s?	
	For Crops: Yes No	For Lives		_	_				
f you pui Contract f	rchased Crop Insurance in the p Number Your Share	rogram year for Contract N		eration			itract numbers Contract Number		low. ır Share
			umber		Toul	Sildle C	Sontract Number		
	7: Livestock Inventory Va						h-	Nothing t	
	a b c d Ending Price		Price	e per		b		c Ending	d Price per
Code	Description	Inventory	Unit	(\$)	Code	Des	cription	Inventory	Unit (\$)
						-			
			_			+			
			-			+			
Section	8: Crop Inventory and Pro	ductive Capa	city					☐ Nothing t	o report
а	b			С		d	е	f	g
Code	Crop/Grad	de		Unit		Acres	Quantity Produced	Ending Inventory	Price per Unit (\$)
							Troduccu	inventory	Offic (\$\psi\$)
	34)								
16	Unseedable acres (too wet/too	dry) 35							
17	Summerfallow acres	-// 89					1	If extra rows	are
18	Pasture acres						1	required, please contin	ue on Page
19	Wasteland acres						†	8	go
				Tot	al Acres				
	9: Livestock Productive C					Units		☐ Nothing t	
Code 104	Productive Ar	nimals		Missee			2023		
104	Cattle				Number of females that have birthed Number of females that have birthed				
145	Hogs, Farrow to Finish Hogs, Farrowing, Up to 50 lbs			Number of females that have birthed					
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- For Code 105 Feeder Cattle, please do not include calves born in the Program Year as these are automatically included with the cattle productive units. Code 105 Feeder Cattle and Code 106 Finished Cattle may be reported as Feeder Productive units for feeders that were on hand at the start of the year and fed for an appreciable gain of at least 200 lbs, or a minimum of 60 days in the fiscal period. Choose the Productive Capacity that represents the feeder weight at the time of the sale. Feeders that are purchased and retained for over 60 days or 200 lbs of weight gain, should also be included in the Feeder Productive Capacity.
- Report the number of days you custom fed cattle. Animal feed days is calculated as: # of animals \times # of days each animal was fed as a custom feed operation (e.g., 100 animals fed for 3 months = $100 \times 90 = 9,000$ feed days). This code is not used to report having your own cattle custom fed.
- Purchased Inputs are those commodities that were purchased and not used by the end of your fiscal year, with the intent to use it next year. Inputs such as fuel, chemicals, purchased seed, feed, and fall application of fertilizers and chemicals are reported here.
- Deferred income is income you have chosen to postpone the receipt of to a subsequent tax year. A Receivable is income that is owed to you for goods delivered or services provided in one fiscal year, but are not paid to you until a subsequent tax year.
- 41 Include any expenses that were bought and used in the Program Year but were not paid for until a subsequent fiscal year(s). Do not include amounts owed for items purchased through loans, lines of credit or credit cards that have already been reported as an expense with CRA for taxes.



CONTACT INFORMATION

AgriStability Call Centre

Toll Free: 1.866.270.8450
Fax: 1.888.728.0440 (Toll-Free)
Email: agristability@scic.ca

scic.ca

Saskatchewan Crop Insurance Corporation

Head Office 484 Prince William Drive Box 3000 Melville, SK SOA 2P0

Office Hours

Monday to Friday, 8 a.m. to 5 p.m. Closed statutory holidays

All program forms and guides can be found at **scic.ca/agristability**



