nue Agence du revenu du Canada

### Agri**Stability** Agri**lnvest**

2024

## Statement B Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations

Protected B when completed

			<u> </u>									
General information												
If you have more than one farming operation (a sole proprietorship and one or more partnerships), complete Form T1273, Statement A, for your first farming operation. Complete Form T1274, Statement B, for each of your other farming operations.  Information collected on page 5 of this form is used for AgriStability and AgriInvest program purposes and will be forwarded to your Administration. The information will not be retained by the CRA. Information on pages 1, 2, and 3 is used by the CRA for tax purposes, and for AgriStability and AgriInvest program purposes. This information will be shared by both the CRA and the AgriStability and AgriInvest programs and will be retained by the CRA.												
Identification					Opera	ation of						
Farm name		Method of accounting										
Sole proprietorship	Enter Code 1: If you are using the accrual method for tax purposes and the AgriStability and AgriInvest programs.											
Note: If you indicate you are in a partnership.												
Fiscal period From: Year Mo	Enter Code 2: If you are using the cash method for tax purposes and the AgriStability and AgriInvest programs.											
Was your farming operation involved in any o	f the follow	ing? (Tick all applicable	boxes for this operation.)									
a member of a feeder association	ord) a crop s	hare (tenant)										
Income												
Enter the applicable code for each entry on the Farming Income and the AgriStability and Aground all income amounts to the nearest dol	riInvest Pro			gram payment lis	sts include	d in RC4408,						
Commodity sales and program payments	Code	Amount	Other farming in	come	Line	Amount						

Commodity sales and program payments	Code	Amount
Total A: Total of commodity sales and		
program payments	9950	\$

Other farming income	Line	Amount
Other program payments	9540	
Business risk management (BRM) and disaster assistance program payments	9544	
Resales, rebates, GST/HST for allowable expenses	9574	
Resales, rebates, GST/HST for non-allowable expenses, and recapture of capital cost allowance (CCA)	9575	
Agricultural contract work	9601	
Patronage dividends	9605	
Interest	9607	
Gravel	9610	
Trucking (farm-related only)	9611	
Resales of commodities purchased	9612	
Leases (gas, oil well, surface, etc.)	9613	
Machine rentals	9614	
Other (specify below):	9600	
Total B: Total of other farming	gincome	\$
Summary of inco	ome	
	Total A	
	Total B	
Gross farming income: Total A plu		
(enter on line 9959 on page 3 of this for line 14099 of your income to		\$

		2024 Sta	atement B				
Expenses				Opera	ation of		
Enter the applicable code for each entry on the Round all expense amounts to the nearest dol		ne codes are listed in th	e Commodity list and in the Program payment list	s included	d in Guide RC4408.		
Commodity purchases and repayment of program benefits	Code	Amount	Non-allowable expenses	Line	Amount		
Point of sale adjustments	575		Machinery (repairs, licences, insurance)	9760			
			Machinery lease/rental	9765			
			Advertising and promotion costs	9792			
			Building and fence repairs	9795			
			Land clearing and draining	9796			
			Agricultural contract work	9798			
			Other insurance premiums	9804			
			Interest (real estate, mortgage, other)	9805			
			Memberships/subscription fees	9807			
			Office expenses	9808			
			Legal and accounting fees	9809			
			Property taxes	9810			
			Rent (land, buildings, pastures)	9811			
			Non-arm's length salaries	9816			
			Motor vehicle expenses	9819			
			Small tools	9820			
			Soil testing	9821			
			Licences/permits	9823			
	Telephone						
			Quota rental (tobacco, dairy)	9825			
Total C: Total of commodity purchases		_	Gravel	9826			
and repayment of program benefits	9960	\$	Purchases of commodities resold	9827			
Allowable expenses	Line	Amount	Motor vehicle interest and leasing costs	9829			
•		Amount	Capital cost allowance (complete Form T1175)	9936			
Containers and twine	9661		Mandatory inventory adjustments – prior year	9937			
Fertilizers and soil supplements Pesticides and chemical treatments	9662 9663		Optional inventory adjustments – prior year	9938			
nsurance premiums (crop or production)	9665		Other (specify below):	9896			
Veterinary fees, medicine, and breeding fees	9713						
Minerals and salts	9714						
Machinery (gasoline, diesel fuel, oil)	9764						
Electricity	9799						
Freight and shipping	9801						
Heating fuel	9802						
Arm's length salaries	9815						
Storage/drying	9822						
Commissions and levies	9836						
Private insurance premiums for							
allowable commodities	9953		Total E: Total of non-allowable e	xpenses	\$		
			Summary of exper	nses			
				Total C			
				Total D			
				Total E			
			Total expenses: Add Total C, Total D, and				
Total D: Total of allowable e	xpenses	\$	(enter on line 9968 or		\$		

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#### 2024 Statement B

Summary of income and expenses			Operation	of
Gross farming income (enter total from "Summary of in	ncome" on page 1)		9959	
Total expenses (enter total from "Summary of expense	, ,		9968	
Net income (loss) before adjustments (line 9959 mi			9969	
Other deductions (see line 9940 in Guide RC4408)	•		9940	
Other deductions (see line 9940 in Guide RC4408)				
		Subtotal: Line 9969 <b>minus</b> line	e 9940	A
Optional inventory adjustment – current year (if applica	able)	9941		
Mandatory inventory adjustment – current year (if appl	icable)	9942		
	Subtotal: Line 9941 <b>plus</b> line		<b>-</b>	В
	•	Subtotal: Amount A <b>plus</b> amo	ount B	C
Partnership information (if applicable)		•		
Your share of amount C or the amount from your T501			D	
Return of fuel charge proceeds to farmers tax credit all T5013 slip or amount provided by your partnership in a	located to you in the year (box 237 of your a letter)	9951		
	Subtotal: Amount D plus line	e 9951	E	
	·		9944	
Net income (loss) after adjustments (enter amount of			9934	
Adjustment to business-use-of-home expenses (from F			9974	
GST/HST rebate for partners received in the year			9974	
Net farming income (loss). Add lines 9944, 9934, and (Enter this amount on line 14100 of your income ta			9946	
Note: If you have multiple operations, or additional e	expenses that apply to partnerships, add th	e amounts from line 9946 of t	he following forms:	
<ul> <li>Form T1273, Statement A – Harmonized A</li> </ul>			-	ividuals
<ul> <li>Form T1274, Statement B – Harmonized A Additional Farming Operations</li> </ul>	griStability and AgriInvest Programs Inform	nation and Statement of Farm	ing Activities for	
Enter the total on line 14100 of your income to	ax return.			
Partnership information				
Partnership name				
<b>Note:</b> Enter a participant identification number (PIN) for for individual partners. Enter the corporation's na			of the partnership	%
shares must equal 100%.		Tour your and	oo pao.op	
AgriStability and AgriInvest PIN Individual's fir	rst name Individual's last na	ame Corpora	tion name	% share
				%
				%
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# Do not

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write on

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This	page is	to be com	nple	eted by A	AgriSta	abilit	ty particip	pant	ts o	nly	PIN:										Ope	atio	n [		of		
Has the productive capacity of this operation decreased during the program year due to disaster circumstances?  If you participated in crooperation, provide the content of																											
` `	r crops: Yes No																							ı			
l								┞											Ш		_			-			
For II	For livestock: Yes No							Ш				Ш				L		Ш			Ш					$\perp$	
Crop	inventory	valuation an	d pr	oductive o	capacity	'																					
Code		Crop/G	Srade	)		Jnits	Acre	s		Unsee	dable ac	res	Qu	antit	y pro	oduc	ed	En	ding	inv	entor	/ E	nd o	f yea	ar p	rice	<b>\$</b>
																						_					
																	_					-					
17	Summerfa	allow acres																									_
18	Pasture ad																										
19	Wasteland								$\dashv$																		
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	Productive						Jnits			Quant	ity	F									<u> </u>	End	dina r	receiv	able	es ar	nd
104	Cattle				Numbe	r of co	ows that cal	ved			,	C	Code Descr				cripti	on				ncom	ie def	erre			
123	Hogs, farr	ow to finish			Number	of sow	s that farrowed					$\vdash$	Exported grains					es and oilsoads						2025	\$		_
145	Hogs, farr	owing			Number	of sow	s that farrowed					4	1020	Expected grains and oilseed pool payments						us							
Code		f feeder livest				L	Jnits			Quant	ity	F		İ													_
105		ttle (fed up to					nimals fed					F															
106		attle (fed ove					nimals fed																				
125	-	sery (fed up t		,			nimals fed																				
124		ders (fed over	r 50	IDS)	Numbe		nimals fed Jnits			Ouent	:4. /																
141	Custom fe				Numbo		nimal feed d	ave		Quant	ıty																_
142	Custom fe						nimal feed d					L															
		anaged comm	noditi	ies	Tarribo		Jnits	ayo		Quant	itv	Α	ccol	ınts	рау	able	!										
113	Milk quota				Number		of butterfat/day			-,	,	C	ode		Description							End of year				oun	ıt \$
108		reeder, broiler ha	atchin	ng eggs			roducing her	ns																			
109		yers, eggs for co					roducing her					Ĺ															
143	Chickens,				Numbe	r of k	g produced					L															
144	Turkeys, b				Numbe	r of k	g produced					L										_					
Code	Other (spe	ecify below)				l	Jnits			Quant	ity	$\vdash$		_								-					_
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