

Spring AGRICULTURE 2016

THE WORLD Spectator



Humphries see potential for growth of lamb industry

BY KARA KINNA
 When Mark and Jill Humphries began raising lamb in Canada eight years ago, they didn't realize just how little Canadians ate lamb in comparison to people in the UK and Europe.

The Humphries moved from England to Canada, and live near Elkhorn, Manitoba, where they own a greenhouse and have around 300 Suffolk and Texel ewes.

"Raising lamb is something we did before we came to Canada," says Jill. "We had a flock over there (in England) and lamb is a lot more of a popular meat over there. In the supermarket, alongside beef and pork, you would have lamb in equal quantities."

"When we came here, the price of lamb was very high, and it fit in well with beef production, because sheep and cattle are a good mix. It gives the pasture a break with the different animals if you run them in different rotations."

"I think we were blissfully unaware of the fact that sheep is a rarer meat (in Canada). To find that lamb is treated like buffalo and emu and ostrich and all those different sorts of meats, that was a bit of a shock, really. We didn't expect that. And it wasn't something that we looked into when we came."

Despite lamb not being a staple of Canadians' diets, the Humphries forged ahead with their lamb production, and today produce around 500 lambs a year.

Jill says there is a growing market for lamb.

"It's a growing one because we have more Filipino and European people coming in. Canadians as a whole see lamb as what their older generations ate in the war, which was mutton. And mutton is a strong tasting, cheaper meat that people would have eaten. A lot of people are very wary of eating lamb because of that. So you're up against a bit of a stigma."

"Two-thirds of the world's population live on either lamb or goat, but mainly lamb. Whether it's Europe, whether it's Asia, it's all lamb. And when you get to North America, it's not anywhere near as popular."

The Humphries ship their lamb on the hoof to Winnipeg, but have also started to sell more and more lamb locally, having it butchered at local abattoirs in Manitoba and Saskatchewan.

"We sell a fair proportion



Jess Humphries feeds baby lambs at Westwood Ranch. The farm produces about 500 lambs each year.

Emily Weedmark photo

locally," says Jill. "We sell it through our greenhouse. Even when the greenhouse is closed, we sell meat all year around. And we sell it through Hi-Way Grocery in Virden and Moosomin

Asian Food Mart, and at local restaurants. And the rest of it is shipped to Winnipeg and Ontario.

"Those are the two main markets. There's a huge Asian

market in Winnipeg for it, and the same in Ontario. But as we've done more with it, and done lamb burgers and ground lamb, and shown people how to cook it and made it more of a Canadian every

day sort of food, it's definitely improved.

"For ourselves alone, each year it has doubled in popularity."

"Since we've started selling it through Hi-Way Grocery we've doubled up each year on how much we've sold. Before, I think people were very used to going and buying a whole lamb or half a lamb, whereas they can just go to one of these shops and just buy a package of chops or a leg of lamb."

"The two things that we found that increased our sales is, number one, taking it to the shops and allowing people to buy smaller amounts. But the other thing is, we vacuum-pack a lot of our lamb, and they can see it. It's traditional to wrap everything in paper, but if you don't know what it is and you can't see it, you're not going to spend money on something you have no idea what to do with."

"We've got regular customers now that come back for it. And the greenhouse—it's been very funny because at the greenhouse people come for plants and they see the lamb for sale, and then they try it."

Jill says they go so far as to cook things like lamb burgers to allow people to have a try of the meat. She says they also are happy to show people different ways of cooking lamb.

"We show them how to cook it and what the easiest way to cook it is," she says.

"At the moment it's cheaper than beef, that also helps us sell it a bit at the moment. It doesn't cost an arm and a leg to buy a lamb steak."

Jill says there is potential for more growth in the industry, especially in Saskatchewan.

"Canada only produces 20 per cent of its own lamb consumption, the rest is imported," she says.

"There's lots of people going into lamb production. A lot of the Hutterite colonies did when pork went down in price. I know of some big flocks in Saskatchewan, which are north of Regina. And Saskatchewan is a fairly prominent province as far as I'm concerned. Saskatchewan has a very good sheep development board run by some very go-ahead people, who do a very good job. And also there is a co-operative in Saskatchewan that is very buoyant. The sheep development board in Saskatchewan also markets sheep for farmers."

Continued on page C13

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2016 crop outlook

BY JERRY KLASSEN
A look at crop prospects for 2016:

Canola

Canola prices continue to be supported by strong commercial demand.

The domestic crush and export pace continue to exceed year-ago levels and producers should notice that the May-July canola futures spread appears to be narrowing. This suggests that basis levels will be stronger late in the crop year because stocks may be tighter than expected.

The November futures are trading at a discount to the July futures, which is telling farmers not to store old crop canola into new crop positions. If trend yields materialize, Canada could experience a record crop in 2016.

Soybeans

Canadian soybean prices

are relatively unchanged this week.

The South American soybean harvest is progressing under favourable conditions and in the United States, soybean exports are expected to slow down for the remainder of the crop year.

Export demand for feed barley is virtually non-existent, as Black Sea and European prices are at a sharp discount to Canadian origin.

Analysts forecast a year-over-year acreage increase in Canada and the U.S., where stocks for 2016-17 will be extremely burdensome if trend yields materialize in the U.S.

Durum

World durum values are grinding lower.

Larger new crop supplies from Mexico and Europe will come on the market in May, limiting export demand from North

America.

Canadian crop year-to-date durum exports are lagging year-ago levels and demand will ease moving forward. Grain traders are also forecasting a marginal acreage increase in Canada and the U.S. for 2016. Barring adverse weather, the durum premium over spring wheat will erode through the summer and fall period.

Winter wheat

Unseasonably warm temperatures in the U.S. southern plains are causing the winter wheat crops to come out of dormancy.

The crop will be vulnerable to adverse temperatures over the next month and the market will be extremely sensitive to weather forecasts.

Canadian non-durum stocks for 2015-16 will drop to historically low levels, but U.S. ending wheat stocks will reach historical highs. The U.S. farmer

will be an aggressive seller of old and new crop wheat during the summer months, which will weigh on the market.

There are no major crop concerns in Europe, Russia or the Ukraine as moisture conditions and temperatures in these regions are quite favourable. The wheat markets may experience a seasonal rally in the short term due to warmer temperatures in the U.S., however, the market will function to encourage demand and discourage production through the summer and fall.

Barley

Barley prices have potential to strengthen over the next month.

Cattle on feed inventories are at seasonal highs in April. Farmer selling also slows down due to road bans and spring seeding. There is potential for a \$10 a tonne to \$15a tonne rally in barley prices.

Export demand for feed barley is virtually non-existent as Black Sea and European prices are at a sharp discount to Canadian origin.

Malt barley demand for old crop has dried up as exporters and domestic processors have their requirements covered until July. Elevator line companies and domestic processors are showing values in the range of \$5.50 to \$5.75 a bushel for new crop, which is very attractive given world prices for malt barley.

Corn

U.S. corn prices are now competitive on the world market, resulting in stronger export demand in the latter half of the crop year. Prices have potential to strengthen as demand improves. Corn futures will be extremely sensitive to weather during the spring and summer and the mar-

ket could incorporate a risk premium due to the uncertainty in production.

Peas

Pea stocks are expected to be relatively tight at the end of the 2015-16 crop year, which will keep prices relatively stable in the short term.

For 2016, Agriculture and Agri-Food Canada is projecting a pea crop of 4.1 million tonnes, compared to 3.2 million tonnes in 2015.

The surge in production will result in lower prices for the 2016-17 crop year and farmers should not hold stocks into new crop positions.

Jerry Klassen is the manager of the Canadian office for Swiss-based grain trader GAP SA Grains & Produits Ltd. He also farms in Manitoba and Saskatchewan, and grew up on a mixed feedlot, grain and sugar beet farm in Southern Alberta.

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FCC adding \$500 million to Young Farmer Loan

Farm Credit Canada (FCC) is adding \$500 million to its ongoing commitment to a loan program aimed at helping young farmers become established in the industry.

Launched in March 2012, FCC's commitment to the Young Farmer Loan has grown to \$2 billion over four years, with almost 6,000 loans worth more than \$1.3 billion approved, as of Dec. 31, 2015. Shawn and Natalie Paget with son Oliver

"FCC is proud to support the next generation of farmers through every stage of their career," FCC President and CEO Michael Hoffort said. "Products like the Young Farmer Loan can make a real difference for producers looking to enter the industry or grow their business."

The Young Farmer Loan provides qualified producers, under age 40, with loans of up to \$500,000 to purchase or improve farmland and buildings. The loan includes variable lending rates at prime plus 0.5 per cent, a special fixed rate if producers choose that avenue of repayment and no loan processing fees.

Shawn Paget, owner of Riverview Farm Corporation, used a Young Farmer Loan three years ago to acquire more land for his Hartland, New Brunswick-area potato farm.

"FCC's Young Farmer

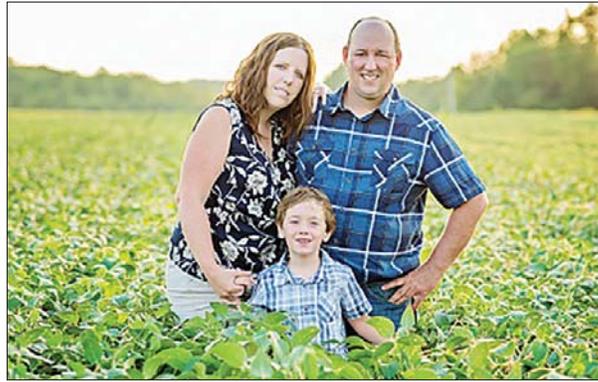
Loan was exactly what we needed to expand our operations in order to grow a wider variety of cash crops, such as soybeans, corn and cereals," Paget said. "Access to flexible financing is very important when you are starting out or trying to become more established in the industry. It's more than a loan - it's an investment in the future of farming."

Enabling young producers to borrow with no fees at affordable interest rates helps them develop a solid credit history and build their business.

"The long-term success of Canadian agriculture relies heavily on our ability to attract and retain young, innovative people to the business of agriculture," said Lawrence MacAulay, minister of Agriculture and Agri-Food Canada. "By helping the next generation become established in this vital industry, FCC is fulfilling an important part of its mandate and a key commitment of this government."

To find out more about the demographic impact of young farmers on Canadian agriculture, read the latest Ag Economist blog post at www.fcc.ca/AgEconomist.

The Young Farmer Loan enhances FCC's suite of existing products and services that support young producers, such as the



FCC Transition Loan, FCC Ag Knowledge Exchange events, FCC Publications, FCC on Campus, and FCC Management Software for

both accounting and field management.

In 2014-15, FCC approved more than \$2.4 billion in financing to farmers

under age 40, representing more than one-quarter of the \$8.6 billion in disbursements last year to help customers expand or start

their operations.

For more information on the FCC Young Farmer Loan, visit www.fcc.ca/youngfarmerloan or producers can call the local FCC office at 1-800-387-3232.

FCC is Canada's leading agriculture lender, with a healthy loan portfolio of more than \$28 billion. Our employees are dedicated to the future of Canadian agriculture and its role in feeding an ever-growing world.

We provide flexible, competitively priced financing, management software, information and knowledge specifically designed for the agriculture and agri-food industry. Our profits are reinvested back into agriculture and the communities where our customers and employees live and work.

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Benefits of enterprise accounting

Your farm might be making money, but are all parts of it profitable? Splitting your farm into its component parts and then analyzing their individual income and expenses using enterprise accounting is the only way to know for sure.

Standard vs. enterprise accounting

Any standard accounting program will quickly show if your whole farm made or lost money, but it won't necessarily show where you made or lost it. For example, it might have been very profitable to grow canola, corn and wheat last year. However, you could have lost some in your cow-calf operation. If this was the case, you were subsidizing your money-losing cattle enterprise with your profitable grain enterprise.

Good information is the basis for good decisions as you make adjustments to the overall operation.

You assume this is happening, but as long as you keep lumping both parts of your farm together into one big unit, it's difficult to know for sure. Dividing your operation's income and expenses into component enterprises and then comparing them using a farm accounting software program like AgExpert Analyst lets you see at a glance where you are making, or possibly losing, money. Good information is the basis for good decisions as you make adjustments to the overall operation.



Setting up

Setting up to do enterprise accounting is relatively simple, says Janet Nielsen, an accountant and the owner of JRN Consulting Services in Red Deer, Alta. It's just a matter of creating ranges in your income and expense accounts in such a way that they are attributed to the right farm enterprise.

Say you have a grain and livestock operation. Nielsen says to assign an appropriate percentage of every account in your data to each enterprise when setting up your software. A canola seed purchase, for example, would be 100 per cent attributed to the grain

enterprise and 100 per cent of a cattle purchase to livestock. Fuel, repairs, interest payments and any other fixed and variable costs used by more than one enterprise would be split between them at an applicable percentage.

"Then, if I pull off my income and expense enterprise comparison, I get a column for livestock. I get a column for grain, and then I get a total," Nielsen says. "I can pull reports by any date or any quarter throughout my year. AgExpert Analyst allows me to pull off these reports in either the cash or the accrual basis; no other software does this."

"You're collecting and entering this data anyway; it's all there within the software," Nielsen says. It's just a matter of going through your numbers and pulling off the reports to see where you stand."

Plan a profitable crop rotation

Enterprise accounting is a great way to help grain and oilseed producers as well as cash croppers analyze the profitability of their crop rotation, says Nielsen. Normally, producers divide their farm operations into separate enterprises by splitting out major revenue streams so a farm might have dairy,

trucking, custom farming and grain enterprises. The same techniques will work to split apart and analyze individual components of an operation.

"A grains and oilseed operation could set up a separate enterprise for each of its oilseed, pulse and cereal crops," Nielsen says. "It would just be a matter of setting up your chart of accounts to have the amount of detail you need."

You could set up a separate account for each crop to keep track of the amount of chemicals, fertilizer and seed you used. Then you can break out the rest of your operating costs in whatever percentage that

you wanted to allocate to each crop.

That way, at the end of the year, you would know exactly what was profitable.

This allows you to compare your actual income and expenses with the projections you made when you planned your rotation at the start of the growing season. It gives you another tool to help decide whether or not to keep growing a particular crop in the next growing season.

How many enterprises?

Even though there are no real limits to how many enterprises each farm can be broken down into, keep it manageable.

"Only set up specific enterprises that are directly related to your farm's profit centres," Nielsen advises. "For example, you would definitely set up your dairy and grain operations as separate enterprises. But you wouldn't want to set up a poultry enterprise just because you had a handful of chickens."

Whenever Nielsen conducts an AgExpert Analyst training course, one of her goals is to have producers use the information they're collecting to manage their operations more effectively.

"The program can give you valuable information if you understand what's in there and then work with those numbers going forward," Nielsen says. "It's all there at your fingertips. It's just a matter of making sure that you fine tune it for your operation."



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There are a wide range of pulses, and soybeans and faba beans are starting to make inroads in Saskatchewan.

Soybeans, fabas give growers more options

BY NEIL BILLINGER
Saskatchewan pulse crop production is dominated by lentils and peas but two other crops—soybeans and faba beans—are providing additional options for some farmers.
About 200,000 acres of soybeans were grown in Saskatchewan last year, mainly in the southeast. That number pales in comparison to the 1.35 million acres planted by Manitoba producers in 2015. Soybeans are well adapted to the temperature and moisture conditions in the Red River Valley. Shorter season varieties have

helped expand the growing area further west.
“The growing season length can be as short as 105 to 110 days in parts of Saskatchewan and western Manitoba,” says Kristen Podolsky, production specialist with Manitoba Pulse and Soybean Growers. “There are some varieties that are adapted to the very, very short season, but we sometimes see a slight yield decline.”
Podolsky speculates a “frost scare” in 2014 may have resulted in more modest soybean growth in Saskatchewan compared to Manitoba, which has doubled

acres over the past five years.
“There is still more potential to expand within the primary area, which includes Yorkton, Regina and south to the U.S. border.”
A growing number of Saskatchewan farmers seeded faba beans for the first time in 2015. The area tripled in size to 62,000 acres, according to Sherrilyn Phelps, Sask Pulse Growers agronomy and seed program manager.
“Faba beans like moisture and are more resistant to aphanomyces (root rot),” Phelps says. “These are issues that we

have been facing over the past four or five years with peas.”
Northeast Saskatchewan and the area between Saskatoon and Humboldt had the largest area of faba beans last year. The crop is also well suited to north-central and northwest Saskatchewan and is on the upswing in Alberta as well with 110,000 acres in 2015.
Phelps says faba bean yields were lower than previous years due to a drier spring and some hotter weather in July. Temperatures above 27 degrees Celsius can impact flowering and result in pod abortion.

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Choosing Your Forage, Managing Your Risk

BONNIE MANDZIAK PAg, AEGP TECHNICIAN
CALLING LAKES FARM STEWARDSHIP GROUP

It's March and if you are planning to seed forages this spring you should be thinking about the variety and blend that works best for your operation. You may have marginal land that is prone to flooding or salinity and would better serve you in perennial forage. Perhaps you have expanded your herd and require more pasture or hayland. Maybe you are retiring and are considering leasing outstanding hay as a way to generate revenue.

- Some of the factors that need to be considered are:
 - Use - What is the intended use of the forage? Will it be used as hayland, silage, stockpile grazing or pasture? If pasture, will it be rotationally grazed or continuously grazed?
 - Forage Timing - What time of year does the forage need to be available?
 - Soil Type - What is the soil like? Clay, Loam, Sandy? Does it drain well? Does it have salinity problems?
 - Soil Condition - What is the soil fertility? How much organic matter is present? What were the previous herbicide treatments?
- Once the intended use is determined, a producer can sit down and determine the best blend that works for them.

Common species that are used:

Species	Best Use	Timing	Salinity Tolerance	Tolerance to Flooding
Alfalfa (early /medium maturity)*	Both	Spring - fall	Low to moderate	Low
Creeping Rooted Alfalfa*	Hayland	Spring - fall	Low to moderate	Moderate
Cicer Milkvetch	Grazing	Late spring - fall	Low to moderate	Low
Meadow Brome	Hayland	Early spring - late summer	Low to moderate	Low
Hybrid Brome	Both	Spring - late summer	Low to moderate	Moderate
Tall Fescue	Hayland	Spring - fall	Moderate to High	Moderate to High
Creeping Red Fescue	Grazing	Spring - fall	Low to moderate	Moderate
Pubescent Wheatgrass	Both	Spring - summer	Low to moderate	Low

* With all alfalfa varieties the possibility of pasture bloat needs to be taken into consideration when grazing livestock.
** Specific characteristic are determined by variety, please refer to variety specific guidelines.

When selecting forages it is important to use Certified Seed whenever possible. Although the cost of seed is higher, the overall benefit provided by variety purity outweighs the cost. Try to avoid using varieties that have invasive characteristics. Varieties such as Smooth Brome and Crested Wheat, although popular and low cost, have a tendency to spread easily throughout the landscape and choke out native species.

Over the past 5 years we have received above normal amounts of precipitation. For forage producers this has been a great benefit with many producing phenomenal stands. Then came 2015 and we had below normal precipitation early on causing fear there would be a feed shortage. This early drought was a reminder to better manage risk and plan for dry years. Producers should consider stock piling feed rather than pushing their stocking rates to higher levels. Use cross-fences to create paddocks to utilize rotational grazing and provide better control of season use, grazing intensity and distribution. Resting forages and not overgrazing are important things to consider for many reasons. Rested forages have increased vigor, forage yield and sus-



Cicer Milk Vetch - photo by Bonnie Mandziak

tainability. They are better at tolerating unfavorable environmental conditions such as drought or flooding. Without rest, desirable forage species will reduce and overall pasture health will decline.

For more information on forage selection contact Bonnie Mandziak with the Calling Lakes Farm Stewardship Group and the Lower Qu'Appelle Watershed at 306-795-7279 or Shawna Green with the Eastern Lower Qu'Appelle Agri-Environmental Group Plan and the Lower Qu'Appelle Watershed at 306-434-8690 or contact a Ministry Agriculture Regional Forage Specialist Representative or the Agriculture Knowledge Center at 1-866-457-2377.

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Important to keep up with books even during seeding and harvest

It's easy to let your books get behind when busy times hit and getting the crop planted or harvested takes top priority. Unfortunately, this is probably when timeliness is most important, because it's when big dollars are rolling in and out of your bank accounts.

"If you aren't staying on top of things, it's easy to miss something like a fuel payment," says Mike Armstrong, a financial planner with Richardson GMP in Saskatoon who farms near Rouleau.

"Sadly, things like this happen far too often and they can have a significant impact on your operation. In the worst case scenario, they can bring your operation to a grinding halt."

On the other hand, being timely with your financial management tasks offers bonuses, Armstrong says.

Some vendors offer discounts and better terms if you pay your bills before they're due.

Some banks let you deposit cheques with your smartphone.

USE THE QUADRANT METHOD

How do you stay on top of all the little details? The trick, Armstrong says, is to sit down at either the start or the end of the day and make a list of important upcoming tasks that need to be done. Then set your priorities.

"I'm a big proponent of Steven Covey's Seven Habits of Highly Effective

People, especially Covey's quadrant method.

- Organize your tasks into a list with four quadrants:
- Urgent and important – those that have to be done right away
 - Urgent but not important
 - Seem urgent but are relatively unimportant
 - Neither urgent nor important

Once categorized, it's easy to tell which tasks you need to deal with right away, what can be delegated to someone else, and what can be put off for later.

Armstrong cautions that while this sounds straightforward, it's easy to get so caught up with quadrant three – tasks deemed urgent that are actually relatively unimportant to your operation – that you don't get around to doing the quadrant one priorities.

SIMPLIFY FINANCIAL LIFE

Not that long ago, if you wanted to deposit a cheque or pay a bill, you had to drive into town to visit the bank or the post office. Now you can do both right from your tractor.

"When we received a fuel bill that was due in 30 days at our family farm, my mother used to make a note on the calendar of when it had to be paid," says Armstrong. "Today, you log into your bank account and schedule the system to pay it automatically when it comes due. It's been taken care of in

one quick step. You can put that job behind you and move on to the next."

Some banks let you deposit cheques with your smartphone. Just take a picture of it with your phone's camera and upload the photo into their system to document the deposit. No need to make the 45-minute drive from the family farm, which will save time, fuel, wear and tear on your vehicle – and all the other expenses that go with it, Armstrong says.

STREAMLINE YOUR BOOKKEEPING

Manually entering every transaction you made at your bank into your bookkeeping program is an exacting, time-consuming task. Today, you can download all your transactions directly from your bank account into your bookkeeping program or onto a spreadsheet.

There are smartphone apps that let you use your device's camera to capture a picture of your receipt and enter the transaction details. AgExpert Mobile, for example, works in tandem with AgExpert Analyst accounting software to wirelessly transfer mobile transactions to a home computer, saving time.

Tools to streamline your bookkeeping tasks are steadily improving and will become ever simpler to use. However, no matter

how sophisticated the app, technology's effectiveness

will still depend on how well you manage your pri-

orities and stay on top of your business.



Farmers often have more important things to worry about than keeping on top of their paperwork

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Canada Safety Council is reminding Canadian families to take precautions while on the farm

Farming is a very rewarding, important and invaluable industry in Canada. But for all of its benefits, it is also one of the most dangerous industries, and the reality of the profession is that children are often around the workplace. This means exposure to hazards including toxic chemicals, unpredictable livestock and potentially dangerous machinery. This exposure makes it absolutely crucial that children be taught about the potential dangers around them and how to avoid putting themselves at risk.

March 14 – 20 is National Farm Safety Week and this year, the Canada Safety Council is reminding Canadian families to take precautions while on the farm, ensuring the safety of children by understanding the concerns and paying attention to detail.

According to a study by Canadian Agricultural Injury Reporting (CAIR), 272 Canadians under the age of 14 died between 1992 and 2012 in agricultural-related fatalities, with approximately 45 per cent of those being four years of age or younger.

The most common causes of death among children are machine rollovers (41.9 per cent.) followed by drownings (15.2 per cent.) machine rollovers (11.1 per cent.) animal-related injuries (6.5 per cent) and being crushed by or under an object (5.1 per cent.)

Often, bystander runovers occur when children are playing on the farm or near a worksite. The farm vehicle is usually in reverse, and the adult is not expecting the child to be there. This fact alone makes it crucially important to set aside an area

reserved for playing in the yard. A fenced-in area with self-locking gate closures will ensure that the child's exposure to runover-related danger is greatly reduced.

It's important to remember that what may seem to be an obvious safety measure isn't always so obvious, especially with younger children. Teach them which areas are off-limits or dangerous. As they get older and start helping out around the farm, take the time to teach them the proper way of doing things, explaining and enforcing safety as the primary goal. Keep in mind their limited experience and strength when assigning tasks, giving them age- and size-appropriate responsibilities.

That being said, it's not enough to tell children how to do things safely.

Especially when it comes to work-related tasks, children are driven to follow examples set by their parents and other adults. Farmers and workers have to make sure that they're following safety protocols and being careful, or the message will ring hollow to children and they will not see it as important.

Take the following precautions to ensure that your farm is safe for children:

- Inspect your farm with your children for any areas that contain hazards. Make sure to not only identify the hazards, but also to explain why they're dangerous to the children and, if possible, take steps

to mitigate the danger.

- Before setting children to work on age-appropriate tasks, check local laws to ensure that they are of legal age to operate farm machinery.
- Train older children before setting them to work on anything. Ensure they understand the proper operation of machinery they're being asked to use, and that they know what to do at all times.
- Never allow extra riders on any equipment. Extra rider rollovers are a very common cause of injury.
- Drownings on the farm occur, especially among children six years old or less. Fence farm

ponds, manure pits, and any other source of water that could pose a drowning risk.

• Designate a specific fenced-off area that is solely for playing. Ensure that it is kept far from animals, as even calm and normally docile animals can become dangerous if they feel that either they or their offspring are threatened.

- Keep all farm chemicals out of the reach of children and locked away in a cabinet, room or building.
- Keep grain bins off-limits for children — it takes only a few seconds for a person to become helplessly trapped under flowing grain, where they could suffocate.

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Denmark supermarket selling expired food products

The store's aim is to reduce waste, repurpose unwanted food and raise funds for regions of the world where food supply is an issue

By SYLVAIN CHARLEBOIS
COLUMNIST

Apparently Copenhagen is home to the world's first supermarket to intentionally sell expired food products. It's about time.

WeFood stems from a community-led effort. The charitable organization officially opened in February after a successful crowd-funding effort and is operated by volunteers.

The store's aim is to reduce waste, repurpose unwanted food and raise funds for regions of the world where food supply is an issue.

What is most powerful about its model is its intent to serve the broader public. The Danish supermarket hopes to attract consumers who are environmentally conscious and individuals with less means. But, ultimately, WeFood will do business with anyone.

Pressure to reduce waste is coming from all fronts. The European Union has pledged to reduce food waste by 50 per cent by

2025 - and research has shown that food waste is brought about by several avoidable causes. Mainly, we know that food waste is essentially the negative outcome of highly inefficient food distribution systems and detrimental consumer habits. WeFood attempts to address these two main failings at once by offering recoverable food products to progressive consumers.

The initiative is supported by the Danish minister for food and environment. The government actually lauded the organization's effort to make a difference. Officials were present when the store opened, sending a clear signal that such a project is morally acceptable and economically necessary.

But the project still carries risks, which are linked to two main issues: food safety and procurement.

Selling expired food products can increase the risk of food-borne illnesses and outbreaks. WeFood makes it explicit that buy-



A shopper's cart at WeFood. The supermarket sells items once destined for the trash bin at a discount.

ing anything in its store warrants better risk management practices at home by the consumer. Encouraging the consumer to reduce risks when preparing meals is key to a sound communication plan.

Getting consistent supplies is also a challenge for a store like WeFood. To make sure shelves remain filled, unwanted but perfectly edible food must

come from a broad network of businesses: local supermarkets, butchers, produce importers and even food processors are engaged. These groups must be continuously involved so WeFood can rely on a steady flow of store traffic. This is critical to make WeFood's model sustainable.

Denmark has reduced its food waste by 25 per

cent in the last five years, which signifies how the community has evolved in recent years, at least in Denmark.

The United States wastes 50 per cent more food than in 1990. In Canada, \$31 billion worth of food is wasted every year, indicating there is definitely room for improvement. Some Canadian enterprises are attempting to stop the waste. Canada's Second Harvest repurposes food, but it only caters to residents who are chronically short of food.

Although it is evolving, Canada is nowhere near where Europe is when it comes to minimizing waste of all kinds. To similarly reduce food waste in Canada, our approach to food-related risks will need to change.

That kind of effort in Canada would pay off, because what WeFood is doing is very transformative.

Reducing food waste is not simple, and can be used by governments

looking to garner more political support. This grassroots-based approach has more merit than France's decision to force supermarkets to donate unsold food to charities or to redirect products for animal feed. Most large supermarkets in France already do what the law now requires them to do.

The Copenhagen initiative is not about getting more votes. WeFood not only captures the essence of a group's will to reduce waste and assist those in need, it democratizes important issues like food insecurity and waste. Reducing food waste can easily unite the poor and the rich, the left and the right.

To make food systems more efficient, from farm to fork, and to make food waste everyone's business is the right call. Adding value to products that would have been otherwise rejected by food retailing conformists only makes sense.

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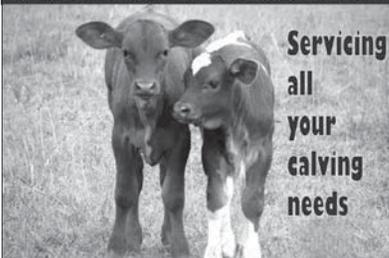
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The business risk you can't ignore—but probably do

It's the biggest threat you face on the farm — and the one you're most likely to ignore.

But anyone who doesn't take workplace safety seriously should sit down with Dean Shaver.

It will not be a comfortable conversation. The CEO of CSI Canada Safety has an inexhaustible supply of tales of terrible accidents from the oil patch, farms, and elsewhere. And he doesn't pull his punches.

"If you hate people, fine, then go ahead and hurt yourself or get yourself killed," says the 62-year-old Albertan. "But if you love your family, then you'd better start thinking.

"Whether you own the farm or you're a farm hand, your job is not worth dying for." - Dean Shaver

"When you talk about someone getting hurt, it isn't about breaking a finger or a wrist. Because we have such big equipment, you're either dead or crippled."

Shaver grew up on a farm, had a pig operation in his younger days, and spent years working on oil rigs before he suffered a serious workplace accident in 1997. Although told he would be in a wheelchair by age 50, he quickly returned to work and in 2006 founded CSI Canada Safety.

TRAGIC TALES

In the safety business, the number one question is always: How do you get people to listen? Shaver's answer is to tell stories about "guys not thinking." He provides names, dates, and horrific details.

Many are from the oil patch, but he's got lots of farm stories, too. The kid who slipped off the fender and fell beneath the wheel of the tractor his dad was driving. The father overcome by hydrogen sulphide while cleaning a manure reservoir and the son who went in to check on him and died, too.

It's the details that stick in your mind. Here's Shaver's description of his 18-foot-fall from a derrick.

"As I'm falling, I see a crowbar stuck in the ground and I'm going to land right on it. A fall wouldn't have been bad, but because I had to twist like a cat trying to avoid being impaled, I ended up landing



Teaching students about farm safety

completely cockeyed, on my feet backwards."

One heel plate broke in 13 parts, the other 11. "It was like dropping a dinner plate on a concrete floor from eight feet above," said Shaver, whose recounting of his medical treatment and years-long recovery is no less graphic.

REAL-WORLD APPROACH

Of course, every farmer knows grim details of farm accidents affecting people they know ... or knew. But a safety-first attitude remains a rare one in occupations like farming, where time is short and the list of must-do jobs is long.

Shaver gets that. He was never fond of safety officials. "My attitude was: We don't have time for this."

It's not that he didn't take safety seriously, it was he didn't respect the people delivering the message. Most, he says, never worked on the rigs and their well-intentioned safety protocols didn't mesh with the real-world necessities of getting the job done.

So every safety specialist he hires has extensive experience on a rig, pipeline, or

other oil patch job.

"It's all about the mindset," he says. "If you haven't done the job, who's going to listen to you?"

That approach fuelled his company's success — more than \$50 million in revenues since 2009.

PLAN TO BE SAFE

Of course, farms don't have dedicated safety specialists, so Shaver says the farm owner needs to play that role. That means starting every morning with a discussion of the day's work plan and the safety hazards of that work.

"How many farmers do that?" he asks. "They get so used to working with their sons or wife or a couple of hired guys, they figure they don't need to plan. But you do and it's not complicated."

A simple set of questions will do, he says. What equipment will you be using? Is it in good shape and set up properly? What are the tempting 'shortcuts' you

need to avoid?

"It's called taking responsibility and that needs to come from the farmer first. If he doesn't make it a priority, then who will?"

Part of that is spending money to make the workplace safer — things like 80-foot-long augers and overhead wires in the yard are a poor mix — but it's mostly about attitude, Shaver says.

"It's a myth that people get into accidents because they're trying to save time. It's because they don't think it will happen to them."

But it will happen to some farm families, and the best chance of avoiding it is the farm owner taking a few minutes every day to think — and talk — about safety, says Shaver.

"Whether you own the farm or you're a farm hand, your job is not worth dying for," he says. "Take your time, think it through, and talk about what could go wrong before it does go wrong."

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Lamb growing in popularity

Continued from front

"We sell quite a lot of our sheep in Saskatchewan. We show at Agribition each year and then there's a sale after the show. And then the Saskatchewan Sheep Breeders' Association also have a big sale."

Jill says the meat that is destined for Winnipeg is shipped on the hoof, but they also butcher their own lamb locally in Manitoba and Saskatchewan. She says a lack of processing facilities for lamb can be a bit of a problem.

"Everything is shipped live to Winnipeg apart from the stuff we butcher ourselves. That's one of the big problems with it, there's nothing in between, it's either a big processing plant or it's your local butcher. There's not much in between," she says.

Jill says there is a market for breeding stock.

"We breed pedigreed Suffolk and pedigreed Texel," she says. "So we sell



Some of the sheep on the Humphries' farm. The Humphries raise Texel and Suffolk sheep.

the best of the pedigrees to other flocks.

"We want to stay the same in size and just improve in quality. It's very difficult finding good quality pedigreed stock. The sheep population in Canada is only the size of one of the American states. So it's a very small number of sheep in Canada. And so when you're trying to improve your bloodlines, it's not easy."

Jill says one of the benefits of raising lamb is that it's something that young families can get into, and the animals are easy for children to handle and help raise.

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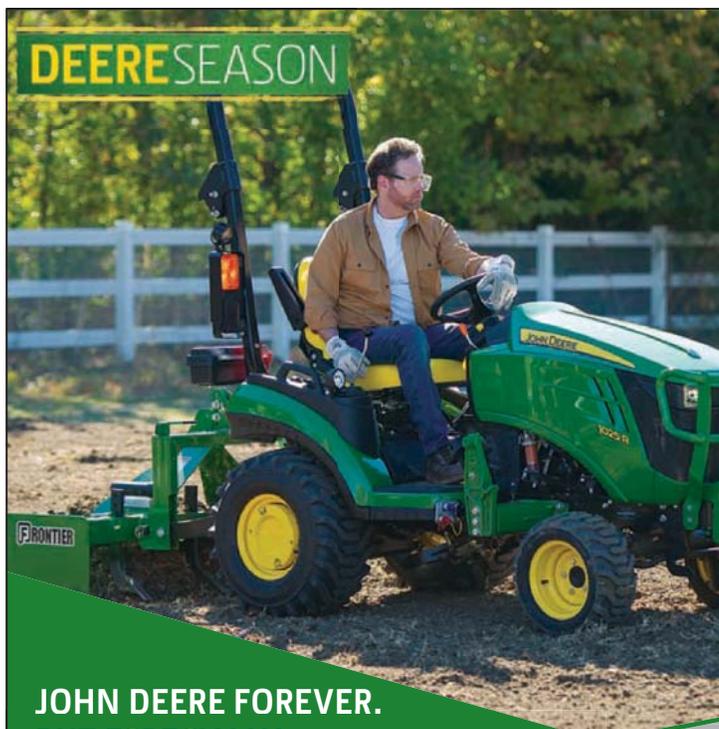
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Differentiation drives growth in agriculture

There's room in the global marketplace for almost every type of agricultural and food product, and the trend toward differentiation is strengthening. Just walk down the aisle of any Canadian grocery store. You can see a wide variety of claims about the food on the shelves: heart-healthy Omega 9 oils, gluten-free rolled oats, antibiotic-free pork, GMO-free breakfast cereal, locally produced milk, organic produce – the list goes on.

Nestlé, one of the world's largest food and beverage companies, has animal welfare requirements for its meat, poultry, egg and dairy product suppliers.

A&W guarantees its restaurants serve beef "raised without the use of hormones or steroids" only, eggs from hens fed a vegetarian diet and chicken produced without antibiotics.

If your product is different, it's critical to communicate those differences to buyers.

After years of auditing the production practices of potato growers supplying their French fries, McDonald's will also begin sourcing "sustainably produced" beef in 2016.

For direct-to-consumer businesses looking to set themselves apart in the marketplace, it's essential to offer a product consumers want and communicate product differences along the value chain

practices are already in place on Canadian farms and practiced by Canadian food processors.

"The consumer market is more fragmented than ever before," says Dr. Sylvain Charlebois, professor of food distribution and policy at the University of Guelph. "But if consumers are asking for specific information on food labels, they know the industry can produce it. The entire food industry will need to deliver on these expectations – including farmers."

"If we implement the right strategy, social concerns can become great opportunities for food producers," he adds. "If consumers are increasingly concerned about sustainability and animal welfare, it's important to make sure they know how food is produced on farms. Then the business case must be built, compelling them to pay more for that feature."

"Know what your customers value, and know even better what your customers' customers value. For what attributes are they willing to pay? You're not just looking at two links in the chain then – the more of the chain you can involve in a strategy, the more powerful you will be," advises Dr. Martin Gooch, CEO at Value Chain Management International. "The days of doggedly believing independence is best are long gone."

COMMUNICATE PRODUCT DIFFERENCES

If your product is different, it's critical to communicate those differences to buyers.

Businesses at all levels of the agri-food sector are already keeping detailed records of their production practices. Crop management software (such as Field Manager PRO) and herd or flock management systems efficiently record valuable production data, input use and health records. Suppliers of crop inputs and livestock feed must keep detailed inventory and procedural records, as do slaughter facilities, grain elevators and food processors.

The challenge is sharing this data with supply chain partners. This means more than just traceability of agricultural and food products.

"Traceability is an outcome of an effective information management system," Gooch says. "An effective value chain communication

system is one that all participants can rely on to make informed business decisions and monitor the effectiveness of those decisions."

When all players in the food production chain – from input suppliers to retailers – have access to accurate information, everyone benefits.

"Producers have more assured markets, more consistent income, more opportunity to increase profits and a greater feeling of personal reward," Gooch says. "Processors have more consistent supply and markets, more stable income and greater profitability. Retailers have greater ability to reduce costs and adapt to changing consumer demands. Consumers have more consistent products and greater loyalty."

While Gooch maintains that fully integrated value chain collaboration is the ideal means of communication between producers and consumers, there are other ways to improve.

Third-party audits can convey value, especially if there isn't an established brand name for the product, Gooch says.

According to Charlebois, public health concerns, such as guaranteeing that food products are free of common allergens, and food authenticity – what it says on the label is what's in the package – make the case for traceability systems and third-party audits of labelling claims.

VERIFY PRODUCT DIFFERENCES

In North America alone, dozens of production protocols exist, offering producers all along the supply chain the opportunity to guarantee their product claims to consumers.

Examples of third-party audit systems include organic certification, Non-GMO Project verification, SPCA certification and gluten-free certification. Some private brands, such as President's Choice Free From products and McCain Good Agricultural Practices, also require standards be adhered to throughout the production cycle.

"It's not about self-regulation, it's about making the industry accountable to itself and serving consumers better," Charlebois says. "Farm level verification is inevitable. If we're not imposing it on ourselves, someone else (a trading partner such as the E.U.

or South Korea) will."

"The success of a third-party verification system depends on its relevance with consumers. What value does the protocol create in the mind of the consumer?" adds Gooch.

Of course, one size doesn't fit all. "Differentiation and market segmentation aren't the only basis for differentiation," says Dr. Al Mussell, senior research associate at Agri-Food Economics Systems, in Kitchener, Ont. "For example, a supplier with large volumes of product has a competitive advantage when a buyer seeks large quantities."

"We must have an efficient means of communicating compliance and verification," Mussell adds, acknowledging producer fears of having to keep separate audit records for each of their customers.

Integrated Traceability Solutions (ITS) Global, an international company with Canadian operations headquartered in Alberta, is seeking to calm those fears.

As a provider of traceability systems and livestock management software, ITS Global is already authorized to audit livestock age and source claims in the U.S. Now, they're launching a customizable verification system for agricultural products.

Yancy Crosier, international sales manager for ITS Global, says the system is a one-stop production management record-keeper for farmers, processors and retailers. A third-party audit service is also available. The system will act as a communication mechanism along the supply chain, allowing data to be securely exchanged with experts such as agronomists, nutritionists and veterinarians.

Regardless of whether sales are into commodity or niche markets, it's important for farmers, input providers and processors to understand their customers and work together if they're to meet consumer needs.

"Product differentiation will be a key driver of growth for the Canadian agri-food industry in the future," Charlebois says.

Keeping an eye on product differentiation and process verification offers another way to maintain consumer trust in Canada's high-quality safe food and agricultural products.

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Agriculture and optical head-mounted displays



A host of next-generation intelligent, wearable devices are hitting the market today, but I'm most excited about how agriculture might take advantage of optical head-mounted displays. That's nerd-speak for products like Google Glass: essentially a pair of glasses with a built-in visual display, camera and processor. Instead of looking at the screen of your smart-

phone or tablet, you see the content in the upper corner of your lens.

Sound far-fetched? It's not. When we say next generation, we're talking two years—or less!

Google Glass has been around for a few years, but hasn't achieved the market share envisioned. The challenges are mainly cultural. It's too easy to collect video

and other information in a very unobtrusive way, and there are legitimate questions about how we should use them in day-to-day settings. But for agriculture, I see huge potential.

Instead of looking at the screen of your smartphone or tablet, you see the content in the upper corner of your lens.

MAKING THE CASE FOR GOOGLE GLASS

Imagine a hog producer walking along a row of farrowing crates. He stops in front of a sow and, using voice commands and Google Glass, pulls up the production records for that specific animal.

Without touching a phone, tablet or heaven forbid, a paper-filled binder, he sees all that he needs to know.

For a crop producer, Google Glass could be used to pull up yield or fertility maps for a specific location while in that field. Pest ID apps and product selection tools could also be accessed. Schematics and user manuals could be viewed while actually working on equipment.

FAMILIAR FUNCTIONS ON A NEW DEVICE

Google Glass is really not

doing anything that you can't do with a smartphone. It's just shifting the interface from a device you hold in your hands and touch to glasses you wear and talk to.

Microsoft HoloLens, launched last November, is another device you wear like glasses. In this case, they're more like goggles.

This device integrates high definition holograms into the real space around you. You direct the functionality using voice, hand gestures and gaze recognition (it detects where you're looking).

A potential use might be to view and learn more about a new piece of equipment. The hologram would be full size and 3-D and appear very real viewed through the goggles. You would be able to walk around the virtual machine and use hand gestures to learn about various features.

There will be even more exciting ways for us to take advantage of these tools in agriculture once we get broader access. Keep an open mind and start thinking about how you might use them.




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But with prices down, will ambitious young people find dad and mom aren't so open to new ideas?

Mike Fata hopes not.

"Farming is no different than any other business — innovate or perish," says the CEO of Manitoba Harvest Hemp Foods. "The younger generation isn't intimidated by change and are willing to try new things and innovate. So it's good to see farmers in their 20s and 30s being aggressive in pursuing growth opportunities."

Aggressive is easier in prosperous times. These days the next generation's ambitious plans to expand, acquire cutting-edge technology, or move into new ventures or crops may elicit a curt 'not now' from the parents.

A PERSONAL PASSION

Fata faced similar scepticism when he was a passionate, but totally inexperienced, 21-year-old bent on making hemp the next big thing. Seventeen years later, Manitoba Harvest Hemp Foods is indeed big, with annual sales topping \$50 million and still growing by leaps and bounds.

His experience holds lessons for any ambitious young producer wanting to push the envelope and facing resistance.

Passion is always key, and Fata had more than most. As a teen, he weighed nearly 300 pounds and "not fitting into the social scene at high school" was a big reason why he dropped out after Grade 10. In his bid to lose weight, he went on fad diets with no fat allowed, exercised like crazy, and promptly suffered serious health problems.

BOLD UNDERTAKING

That's when he learned about good fats, and that hemp was an excellent source of Omega-3 and Omega-6 essential fatty acids. Hemp seed became a key part of his diet, and fuel for an exercise program that allowed him to get — and keep — his weight under 200 pounds.

Cue the creation of Manitoba Harvest Hemp Foods, which Fata started with two partners, and critically, the support of his mom. But others figured it was doomed to fail. After all, Fata wasn't just launching one business but three — a hemp processor, food manufacturer, and marketing company trying to create demand for an obscure product (wrongly) linked to its cannabis cousin.

"As I look back, I wonder if I had had a business degree and understood what a challenging landscape we faced, whether we would have taken the risks we did," says Fata. "I don't know. But I guess there's value in being young and following your passion instead of worrying about the odds."

'REAL WORLD' LESSON

Today, products such as Hemp Hearts (raw shelled hemp seed) and Hemp Protein Powders are in the big grocery chains, but Fata started out with hemp oil and cold-calling small health-food stores in Winnipeg.

"I wandered around with some taster spoons and a bag with the hemp oil and some sales literature," he says. "My pitch was 'You've got to try this. It's nutritious and tastes really good.'"

It was a start but wouldn't have been enough if Fata hadn't taken it to the next level. And that's his first piece



Mike Fata, left, checking hemp fields in Manitoba of advice: Turn your vision into a business plan.

"After those first couple of years when we went from credit cards and loans from friends and family out into what I call 'the real world,' I was able to speak with ease about where we were going and the opportunity," he says. "You need a strong story, but also a strong financial story. What are the costs? What sales levels do you have to reach? How much cash will you burn?"

BUILDING TRUST

Next up should be "small wins," he says.

"Young entrepreneurs need to prove themselves. Then people — whether that's your parents or mentors or lenders — are going to have more trust in you."

The two things are intertwined. A key milestone for Fata was convincing 20 Manitoba hemp growers to become shareholders, each putting up \$20,000 towards the company's first processing plant (it had been producing batches at a food development centre).

PLUGGING THE GAPS

Finally, he says, know your strengths and weaknesses.

"Sometimes ego gets in the way and so it's important to identify those things you're not good at and build support around you," says Fata. "I don't have a university degree, but I had a lot of professors — it's just that they were people in the industry that I could ask for help."

That group included other young entrepreneurs in the health food sector, and Fata is quick to add you need to share your learnings, contacts, and experiences to make it a win-win.

THE BOTTOM LINE?

Sure, your parents might be risk-averse. But if you don't have a sound business plan, some sort of track record, and a strong support network, can you blame them?

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Canadian fed and feeder cattle prices are expected to trend lower into the summer timeframe



Alberta fed cattle prices reached up to \$178 in early February, but have started to soften as the market factors in a year-over-year increase in United States quarterly beef production.

Consumptive demand is expected to ease because economic uncertainty has lower consumer confidence. Restaurant and retail beef demand moves through a seasonal high in late February and March but then erodes into the summer months. Feeder cattle prices have come under pressure due to the negative margin structure for finishing feedlots.

Larger frame medium flesh 800-pound steers were readily trading from \$208 to \$212 in Central Alberta in early February and it will be difficult to justify further strength based of forward contracts for fed cattle.

U.S. beef production for 2016 is expected to finish 900 million pounds above 2015. So far this winter, U.S. cattle on-feed numbers have been running at similar levels as last year. However, feeder cattle outside feedlots as of Oct. 1 2015 were one million head above year ago levels. These feeders will likely be placed when the small grain pasture

comes out of dormancy.

U.S. quarterly beef production is expected to experience sharp year-over-year increases in the second and third quarters of 2016. Overall, U.S. beef production for 2016 is expected to finish 900 million pounds above 2015. Larger beef production will keep pressure on the market.

U.S. Quarterly beef production (million pounds)				
Quarter	2013	2014	2015	Estimated 2016
1	6,172	5,868	5,664	5,885
2	6,517	6,183	5,885	6,115
3	6,608	6,179	6,066	6,365
4	6,420	6,021	6,105	6,215
Total	25,717	24,251	23,690	24,580

Source: USDA

Alberta and Saskatchewan feedlot inventories have been running three to five per cent above year-ago levels this winter. Larger anticipated production will cause the Canadian market to rely heavily on the U.S. to absorb the larger supplies later in summer. During January, Canadian beef production was up 12 per cent from January 2015 and this trend is expected to continue for the first half of the year.

As a rule of thumb, a one-per-cent increase in consumer spending results in a one-per-cent increase in beef demand. Approximately 78 per cent of Canadian production is consumed domestically and lately consumers are pulling in the reins on spending. Consumer confidence is weakening on both sides of the border and restaurant traffic is starting to ease.

At the same time, at-home food spending is not increasing sufficiently to offset slower restaurant demand. Sharp year-over-year increases in U.S. pork and poultry production will also pressure beef prices.

Fed cattle prices are expected to hold value over the next month, but then trend lower into late summer. The year-over-year increase in beef production and softer demand will result in softer prices for fed cattle.

From Jan. 1, 2016, the U.S. cattle herd expanded by a whopping 2.9 million head. The U.S. 2015 calf crop was 800,000 head above 2014; the number of beef cows and heifers that have calved as of Jan. 1 were one million head above last year.

The U.S. cattle herd is in an aggressive expansion phase, which will likely increase production for the next two years.

Canadian feeder cattle exports during 2015 experienced a sharp year-over-year decline and this trend has continued into 2016. Despite the weaker Canadian dollar and the repeal of country of origin labelling, it appears Canadian feedlots will have larger feeder cattle supplies to absorb this year.

Currently feedlot margins are in red ink on unhedged cattle and margins are extremely tight on replacements coming into the feedlot. Therefore, market environment is conducive for softer feeder cattle prices moving into the summer period.

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Cory Woywada
NEW General Manager

My name is Cory Woywada and I am the new General Manager of Parrish & Heimbecker in Moosomin. My wife Kelly and son Chad and I are very pleased to be joining the community.

I have been involved in agriculture since I was a child, growing up around the Glossop elevator at Strathclair, Manitoba, which was run by my father. I started as a facility assistant with Parrish and Heimbecker at Glossop in 2007 and was operations manager at Glossop before moving to Moosomin. I like camping and watching hockey.

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2015 Chevrolet Cruze LT 23,029 kms STOCK # 3641 WAS \$17,723	2015 Ford Edge SEL AWD 38,479 kms STOCK # 3631 WAS \$39,723	2015 GMC Acadia AWD 22,745 kms STOCK # 3644	2015 GMC Acadia SLT-2 71,363 kms STOCK # 16124A WAS \$29,723	2015 GMC Yukon 1500 AWD 12,745 kms STOCK # 16184A WAS \$38,723	2014 GMC Sierra Short Box Crew 1500 AWD 36,299 kms STOCK # 16232A WAS \$49,723	2014 Ford F-150 FX4 114,100 kms STOCK # 16006A WAS \$32,723	2005 Chevrolet Avalanche 1500 AWD 172,225 kms STOCK # 9576B WAS \$15,723
2015 Chevrolet Cruze LT 30,284 kms STOCK # 3638 WAS \$17,723	2015 GMC Acadia AWD 22,745 kms STOCK # 3644	2015 GMC Yukon AWD 28,838 kms STOCK # 3643 WAS \$77,723	2011 GMC Yukon 1500 AWD 131,901 kms STOCK # 16114B WAS \$12,723	2010 Chevrolet Equinox LT AWD 118,939 kms STOCK # 16053B WAS \$20,723	2014 GMC Sierra SLT 1500 4WD Crew 69,286 kms STOCK # 15510A WAS \$42,723	2012 GMC Sierra 1500 SLT 122,235 kms STOCK # 15353A WAS \$33,723	2005 GMC Sierra K1500 195,845 kms STOCK # 15278B WAS \$12,723
2015 Chevrolet Malibu LT 24,941 kms STOCK # 3636 WAS \$20,723	2015 Jeep Wrangler Unlimited Sahara 27,275 kms STOCK # 3653 WAS \$40,723	2014 Chevrolet Tahoe LTZ AWD 17,236 kms STOCK # 9691A WAS \$61,723	2010 Honda CR-V 122,058 kms STOCK # 15498 WAS \$15,723	2009 Ford Edge SEL AWD 122,058 kms STOCK # 15549B WAS \$15,723	2014 GMC Sierra Denali 1500 4WD CR 24,582 kms STOCK # 16181A WAS \$57,723	2012 Ram 1500 Longhorn Laramie Longhorn 108,834 kms STOCK # 15641A WAS \$36,723	2004 Chevrolet Avalanche K1500 139,670 kms STOCK # 15626B WAS \$14,723
2015 Chevrolet Camaro 2LT Convertible 11,300 kms STOCK # 3637 WAS \$35,723	2013 Cadillac Escalade AWD 74,187 kms STOCK # 9693 WAS \$61,723	2013 Ford Explorer 53,389 kms STOCK # 3622B WAS \$24,723	2009 GMC Acadia FWD 131,901 kms STOCK # 16114B WAS \$12,723	2008 Pontiac Torrent AWD 162,921 kms STOCK # 16042B WAS \$10,723	2014 GMC Sierra Crew 1500 AWD 74,208 kms STOCK # 15519B WAS \$42,723	2011 GMC Sierra K1500 SLE 80,488 kms STOCK # 16186A WAS \$30,723	2014 Chevrolet Silverado 2500 4WD Crew Cab 75,936 kms STOCK # 15667A WAS \$49,723
2014 Chevrolet Impala LT Sedan 57,296 kms STOCK # 9692 WAS \$24,723	2013 GMC Terrain SLT-2 AWD 66,937 kms STOCK # 16039A WAS \$29,723	2013 GMC Terrain SLE2 AWD 58,024 kms STOCK # 16193A WAS \$27,723	2007 Pontiac Torrent AWD 142,970 kms STOCK # 15493C WAS \$11,723	2007 Pontiac Torrent AWD 142,970 kms STOCK # 15493C WAS \$11,723	2014 GMC Sierra SLE 1500 4WD Double 63,020 kms STOCK # 15660A WAS \$35,723	2010 Chevrolet Silverado 1500 LT Crew 94,177 kms STOCK # 15675C WAS \$30,723	2012 Ram 2500 ST 55,461 kms STOCK # 9695 WAS \$37,723
2014 Chevrolet Cruze LT Turbo Sedan 30,284 kms STOCK # 16153A WAS \$18,723	2013 Chevrolet Traverse 2LT 73,390 kms STOCK # 16189A WAS \$26,723	2013 GMC Terrain SLE2 AWD 58,024 kms STOCK # 16193A WAS \$27,723	2013 Chevrolet Silverado LTZ 1500 Crew C 65,473 kms STOCK # 16122A WAS \$38,723	2013 Chevrolet Silverado LT 1500 Ext Cab 85,046 kms STOCK # 16070A WAS \$29,723	2014 GMC Sierra SLE 1500 4WD Double 63,020 kms STOCK # 15660A WAS \$35,723	2010 Chevrolet Silverado K1500 LT 177,714 kms STOCK # 16173A WAS \$19,723	2012 Ram 2500 ST 120,080 kms STOCK # 15437A WAS \$32,723
2014 Chevrolet Sonic LT 5-DOOR 49,286 kms STOCK # 16159A WAS \$14,723	2012 GMC Yukon XL 1500 AWD 122,113 kms STOCK # 16231A WAS \$51,723	2013 GMC Terrain SLE2 AWD 58,024 kms STOCK # 16193A WAS \$27,723	2013 Chevrolet Silverado LT 1500 Ext Cab 85,046 kms STOCK # 16070A WAS \$29,723	2013 Chevrolet Silverado LT 1500 Ext Cab 85,046 kms STOCK # 16070A WAS \$29,723	2014 GMC Sierra SLE 1500 4WD Double 63,020 kms STOCK # 15660A WAS \$35,723	2010 Chevrolet Silverado K1500 LTZ 100,561 kms STOCK # 16106A WAS \$29,723	2011 Chevrolet Silverado K2500hd LTZ 120,312 kms STOCK # 15609A WAS \$45,723
2013 Chevrolet Cruze LT 48,494 kms STOCK # 9641 WAS \$15,723	2012 GMC Terrain SLE 105,978 kms STOCK # 16017A WAS \$18,723	2013 GMC Terrain SLE2 AWD 58,024 kms STOCK # 16193A WAS \$27,723	2013 Chevrolet Silverado LT 1500 38,728 kms STOCK # 15612A WAS \$26,723	2013 Chevrolet Silverado LT 1500 Ext Cab 85,046 kms STOCK # 16070A WAS \$29,723	2014 GMC Sierra SLE 1500 4WD Double 63,020 kms STOCK # 15660A WAS \$35,723	2010 GMC Sierra 1500 SLT 104,192 kms STOCK # 16103A WAS \$31,723	2011 Chevrolet Silverado 2500HD 201,295 kms STOCK # 15441A WAS \$34,723
2012 Chevrolet Cruze LT 84,206 kms STOCK # 15463A WAS \$12,723	2012 GMC Acadia SLT-1 51,364 kms STOCK # 16152A WAS \$39,723	2013 GMC Terrain SLE2 AWD 58,024 kms STOCK # 16193A WAS \$27,723	2013 Chevrolet Silverado LT 1500 38,728 kms STOCK # 15612A WAS \$26,723	2013 Chevrolet Silverado LT 1500 Ext Cab 85,046 kms STOCK # 16070A WAS \$29,723	2014 GMC Sierra SLE 1500 4WD Double 63,020 kms STOCK # 15660A WAS \$35,723	2009 Cadillac Escalade EXT 146,511 kms STOCK # 3635 WAS \$31,723	2011 GMC Sierra K2500 SLE 182,077 kms STOCK # 16161B WAS \$34,723
2012 Chevrolet Camaro 2SS Coupe 85,824 kms STOCK # 15496B WAS \$30,723	2012 GMC Acadia SLT1 AWD 57,542 kms STOCK # 9684 WAS \$32,723	2013 GMC Terrain SLE2 AWD 58,024 kms STOCK # 16193A WAS \$27,723	2013 Chevrolet Silverado LT 1500 38,728 kms STOCK # 15612A WAS \$26,723	2013 Chevrolet Silverado LT 1500 Ext Cab 85,046 kms STOCK # 16070A WAS \$29,723	2014 GMC Sierra SLE 1500 4WD Double 63,020 kms STOCK # 15660A WAS \$35,723	2009 Chevrolet Avalanche 1500 AWD Standard Box 154,492 kms STOCK # 9664B WAS \$21,723	2011 GMC Sierra Crew Cab 2500 4WD 179,988 kms STOCK # 15668A WAS \$32,723
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2006 Chevrolet Cobalt SS Supercharged 132,725 kms STOCK # 9692A WAS \$10,723	2011 Buick Enclave AWD 37,296 kms STOCK # 3642 WAS \$44,723	2013 GMC Terrain SLE2 AWD 58,024 kms STOCK # 16193A WAS \$27,723	2013 Chevrolet Silverado LT 1500 38,728 kms STOCK # 15612A WAS \$26,723	2013 Chevrolet Silverado LT 1500 Ext Cab 85,046 kms STOCK # 16070A WAS \$29,723	2014 GMC Sierra SLE 1500 4WD Double 63,020 kms STOCK # 15660A WAS \$35,723	2009 GMC Sierra K1500 90,094 kms STOCK # 16219A WAS \$25,723	2010 Chevrolet Silverado 2500 4WD Crew Cab 155,836 kms STOCK # 15472A WAS \$34,723
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Above: Tarijmana preparing vegetables for the women's group gathering, Tarijmana and Rukaya, nurse weighing a baby after the mothers have finished their breakfast.

Thanks to Canadian Foodgrains Bank: Growing up strong and healthy in India

AMANDA THORSTEINSSON,
It's only 8:30 a.m., but the temperature in the Sundarbans region of India is already hovering around 35 degrees Celsius.

If Tarijmana Bibi, 20, is bothered by the heat she isn't showing it. She's crouched low to the ground in the shade of her father-in-law's compound, humming as she chops a mix of fresh vegetables with an old knife, pausing every few minutes to stir a large metal pot of boiling rice.

Preparing a meal with fresh vegetables might not seem unusual to North Americans. But where Tarijmana lives, vegetables are expensive and not readily available. And when they are available, it's usually women like Tarijmana and her two-year old daughter, Rukaya, who are the least likely to get any.

In the traditional Bengali culture of the Sundarbans region, it's the men of the house who are the priority at mealtimes. If

the husband isn't around, the wife has to wait until he comes home before she can eat—even if she is pregnant or breastfeeding.

"Sometimes it's a struggle to get enough to eat," says Tarijmana.

It's especially hard now, as a flood during the monsoon season damaged many rice paddy fields in the community. Food is expensive and hard to come by.

That's why Tarijmana is grateful for the vegetables supplied by Mennonite Central Committee (MCC), with support from the Canadian Foodgrains Bank. They are part of a nutritious breakfast and education program for about 20 pregnant and breastfeeding mothers in the community, implemented by MCC's local partner Samaj Unnayan Kendra.

In Tarijmana's community, over 90 percent of the children under five are considered malnourished, and many mothers, who are underweight themselves, give

birth to babies with low birth-weight.

According to Foodgrains Bank International Programs Director Barbara Macdonald, malnourishment in children in many parts of the developing world is alarming.

"From the moment a baby is conceived, and for the next 1,000 days, a child's body and brain develop extremely quickly," she says. "Damage suffered from not receiving enough of the right food during this time can be irreversible."

The potential damage includes things like having a lower IQ level that affects school performance, being more susceptible to illness and early death, or being permanently stunted in weight and height.

After learning about nutrition from the nurses working with the program, Tari-

mana is keen to make sure Rukaya has the best start to life possible.

She breastfed Rukaya for six months, and was one of the mothers who received the nourishing breakfast.

Although no longer eligible for the free meals, she has now she has been hired to prepare the group meal from her home.

As Rukaya grows, the nurse working with the program continues to monitor her and provide advice to Tarijmana on proper nutrition.

"I learned to think of the Indian flag when feeding her," says Tarijmana. "She needs some red, which is proteins like lentils and meat. She needs some green, which is vegetables, and she needs white, which is starches like rice and bread."



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The Seed Hawk production floor at Langbank

Pat Beaujot named to Ag Hall of Fame

BY KEVIN WEEDMARK

Langbank's Pat Beaujot has been named to the Saskatchewan Agriculture Hall of Fame.

Beaujot will be inducted on July 30 in a ceremony at the Western Development Museum in Saskatoon.

He doesn't know who nominated him. "Whoever nominated me has done it pretty quietly," he says. "I didn't know I was nominated until I got a call that they were going to announce the nominees and I was one of them."

Beaujot says he is proud to be named to the hall of fame.

"I was pretty honoured," says Beaujot, whose name is synonymous with Langbank's Seed Hawk manufacturing.

"I felt really honoured, and surprised. I've been in the business for a long time and it's good to be recognized."

"I've got a lot of friends that have done lots in the industry and for the industry, so I don't know if I deserve it completely, but I've been in the business a long time and I've done my best to promote soil conservation."

Beaujot says that soil conservation is the reason behind what he does.

"My whole career, soil conservation has been my passion, right from the start," he says. "I've always felt that I've been more interested in soil conservation than I have been in selling iron, and I think our staff and our customers see that in me and they know that, to me, business is more than just selling a piece of equipment."

Why is soil conservation important to Beaujot?

"I grew up in the '70s on the farm, and back then it was half summerfallow, half wheat basically. Mom and dad bought a piece of land just across the road from our house and there was a really sandy spot in it in the spring and fall, if it was at all bare, it would blow on a windy day, and it would stress dad out—it wasn't very nice to watch."

"As I got into high school I really liked farming and agriculture, and you would hear people talking about soil erosion and how we were turning the prairies into a desert the way we were farming."

"When I went to university it really hit home. I ended up mostly taking soil science. Dr. Don Rennie was head of soil science at the time and he really taught us how damaging summerfallow was, and tillage, and that if we didn't change our practices we would destroy the soil by the end of the '70s. We had destroyed about half the organic matter within the soil from when we broke the land."

"The good thing about Dr. Rennie was he taught us that if we started to grow crop year after year, continuous crop instead of summerfallow, and we started to use fertilizer to do that, and leave the stubble standing, we could stop all this destruction we were doing, and actually improve the soil. That was really revolutionary at that time. It's common now, but back in the late '70s and early '80s that was pretty unusual. Most people actually got emotional about it and insisted that they needed to summerfallow. They would get worked up about that."

"I came out of university with a real passion for soil conservation. Guys like Dr. Rennie and Les Henry really taught us that we need to do something about it, and I think the industry in general by the mid to the end of the '80s felt the same way, that it was pretty obvious that something had to be done."

"After I learned about soil conservation, when I saw a black field, totally exposed to wind and water erosion, it looked like an open wound in the earth to me. I could see that this was just not the way it was supposed to be. Every time wind or heavy rain came along you'd lose a bunch of topsoil, and I knew that couldn't be good."

Beaujot began his career working with a fertilizer company.

"When I got out of university I worked for Simplot, and spent eleven years working with them," he says. "Part of solving the problem of summerfallow was to learn how to use fertilizer properly and grow your crop year after year and stop summerfallowing."

"In 1986 my brother and I took over mom and dad's farm, and I really wanted to switch to no till."

"We did what we could with the equipment dad had. He had an old air seeder and we switched to somewhat less tillage."

"At that time Roundup was just coming off patent, so it was becoming more affordable to actually spray instead of till. That changed things significantly."

"It was so dry in the late '80s and early '90s, and such poor grain prices, that everybody was looking for ways to spend less money. And so the movement was on across the whole Prairies. My brother was an engineer, and I was an agronomist and I thought we've got to try to find a tool that can do this."

"There were many small companies trying to find ways to do it, but there wasn't really anything that could seed shallowly accurately enough, and that was the key. We had such cold, wet soil in



Pat Beaujot

the spring that the crop wouldn't come up quickly enough if it was just left with stubble on it. If we could seed shallowly accurately, it would allow the crop to emerge quicker. Before that, we were taught to seed wheat an inch and a half deep. If we did that in no till, it would take forever to come up. If we could switch to seeding it half an inch deep, it would come up ahead of the weeds. But the seeding equipment back then wasn't accurate enough—it had terrible depth control."

So how did he build his first air seeder back in 1992?

"There was my brother and I and a guy named Brian Kent who was a machinist. We kicked it around. I knew we needed to side band the fertilizer. I knew we needed to get a lot more accurate with the seeding and pack it at the same time. The three of us were kicking around how this was going to happen."

"My brother was trying to think of ways to have sections of the machine float or follow the ground better, and Brian Kent suggested why don't we have each opener independent. My brother figured out if we put a hydraulic cylinder on each one it would do what we're looking to do."

"One thing led to another and my brother built a small opener prototype and it looked good, so we said let's build a machine and seed our farm with it. If it worked, I knew everybody in the industry was looking for something better, so I thought here's a business opportunity for us if we can do it right."

How quickly did the group go from a prototype to production?

"We basically built that first one for the farm only. We got it built by the spring of 1992, and seeded our farm with it and it worked fairly well. We had some fixing to do, but it worked. I was

pretty excited about it. I knew that the market was ready for something like this, and it wasn't going to be the big companies making it, because they were selling tractors and cultivators and everything else, so none of those guys were all that excited about no till, believe me. So I quit my job. I had a really good job with Simplot, but we decided if we were going to make this work, I was going to have to sell them, because I was that type of person, and my brother was more of the design and build type, and the same with Brian Kent."

"We agreed to form a company that spring and called it Seed Hawk. I hit the road with the opener and a table top display and went to every show I could. I sold five machines that winter, and we built six—one new one for ourselves and the five we sold. We put a lot of sweat equity into it and we didn't expect much out of it."

"We built 15 for the spring of '94 and it just kept growing from there. We only had two hired people for a few years. It was just three couples who did most of the work at first, and it grew from there."

Did he expect the company to grow as quickly as it did?

"Maybe I was naive, but I thought we had something really exciting, and I pictured it getting big fast, to be honest with you," says Beaujot.

"There are tens of thousands of farmers on the Prairies, so we didn't have to get everybody's business, we just needed a small part of it. I knew the industry was ready for something, and I knew if we got it right it would take off. It took a little longer than I thought, but you're asking farmers to spend a lot of money on some company they've never heard of or seen before."

Is he happy with the way the company developed?

"I was quite happy. It was a struggle when we had to split with my brother, but that happens in business. When you have a family business, whether it's farming or equipment, that can happen. It was a difficult time when we split up in 2002. At that time, Brian Dean became my main partner in the business—he was one of our first employees. But since that happened we've grown a lot, and we've done it the way we wanted to do it."

Pat's brother, Norbert Beaujot, went on to form SeedMaster, another air seeder manufacturer, then Swedish implement manufacturer Vaderstad purchased 49 per cent of Seed Hawk and opened up new markets for the company.

"To be able to partner with Vaderstad was great," says Pat Beaujot. "In 2006, we formed that partnership because they wanted to bring our product to other parts of the world and we weren't big enough and didn't have the resources to do that. That turned into a great partnership."

How has that changed the business?

"They really helped us get into Australia and eastern Europe and they helped us with expansion," says Beaujot. "They owned 49 per cent of the company in 2006, and from that year to 2013—which was when we sold the rest of the company to them—we had grown eleven-fold, so it really did help us. We did some right things in there, too, but their support and their backing helped us grow quickly."

After the split with my brother I think we did a few other things right.

"In 2004, right after we split up, we started working on a large tank because I knew that farmers were trying to put all their seed and fertilizer on at the same time and they needed bigger capacity. The largest tanks out there at the time were around 400 bushels. When we decided that we were going to build our own tank, we designed an 800 bushel tank—it was double the size of John Deere's biggest one. It turned into one of the best moves we made, because it really attracted a lot more people to us. We were able to improve our distribution because we were able to attract dealers. We had equipment dealers coming to us asking to handle our product, and that's a great position to be in. Before we were selling everything direct, which is not going to let you grow too fast. That big tank line really helped us."

The next thing we did for the industry was section control technology, which we introduced in 2008, which was a part of our tank line development.

"When we were able to take an 80-foot seeder and shut off 10-foot sections of it and lift the openers on 10-foot sections, so farmers didn't overlap when they were seeding with big equipment, that really changed the whole industry again."

"I think after the split up we were still innovating and bringing new things to the market that were helping farmers quite a bit."

"I think we've been leaders in the industry in many ways."

The company is up to 200 employees after a series of expansions.

Continued on page 33

Young farmers looking to bright future

Canada's young farmers are looking to a bright future in agriculture, despite the general trend of an aging industry. They often count among the country's most successful producers and lead the charge to innovate and capitalize on new opportunities.

SOBERING FARM DEMOGRAPHICS

Between 1941 and 2011 (the last Census data available), Canadian operations declined from more than 700,000 farms to just over 200,000 farms. Between 2006 and 2011, 23,643 operations (10.3%) disappeared. We also see fewer producers entering the industry for each five-year census period than the one preceding it.

Canada's farm population is aging, with the average farmer now 54. Here's some interesting history:

In 2001, the average age for a Canadian farmer was 49.9

In 2011, there were more producers 55+ than other age groups (48.8% of the total population), for the first time in Census history

The proportion of young producers has shrunk since 1991 by more than half. In 1991, producers under 35 comprised 19.9% of the total population. In 2011, they made up 8.2% of the population.



In 2011, 15% of new entrants were under 35

These figures may reflect the well-known barriers to entry for young producers, but it's also the case that of all entrants in 2006, more were under 40. There's cause for more optimism in this figure as well, although it may not be obvious at first glance.

NOT A SIMPLE STORY

The 2006 Census showed just as many producers under 40 exited the industry as did producers who counted in the older

age categories. As well, fewer young producers stayed in the industry for more than five years (71% compared to 81% of all established producers).

This high rate of 'churn' among young farmers - lots of entries and lots of exits in one five-year period - contrasts especially with producers over 60 who experience the least churn (a high exit rate from the industry but low entry rate).

What are we to make of this? The high turnover of Canadian young farmers could indicate internal turmoil and instability. It may however indicate something else altogether.

YOUNG ESTABLISHED PRODUCERS FIND REAL SUCCESS

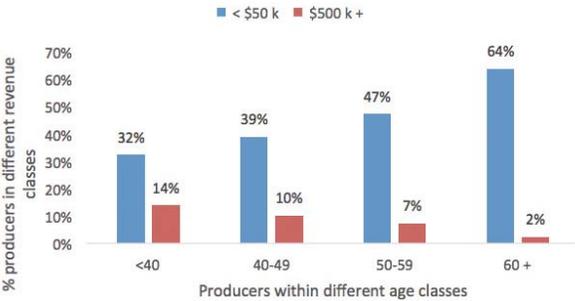
In an industry that continues to attract young producers, a number will exit quickly after entry as the majority establish themselves on successful operations. If the young established producers were struggling, it would be a different story - but they often out-perform the rest of the industry. In 2006 and 2011, they were both more likely to appear in the producer class with the highest revenues and least likely to appear in the class with the lowest revenues (Figure 1).

The churn of young producers entering and exiting agriculture may be a residual of experimentation and innovative entrepreneurship. It's this kind of entrepreneurship that sustains a complex industry as it responds to new and varied consumer preferences and opportunities in technological innovation. It can signal necessary structural change within sectors and spur industry innovation as older, established operators adopt new ideas to compete with those newly arrived.

Competing in a challenging environment, young producers can help to change the game and inspire vitality and growth in Canadian agriculture.

CANADIAN AG ATTRACTS NEW, YOUNG PRODUCERS

In 2006, 30% of entrants were under 40



Source: AAFC, Statistics Canada

Producers under 40 are among those with highest revenues

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Accidents always happen to somebody else.

A least that's what Réjean Pommainville thought until that summer afternoon in 2009 when he fell from the top of a loaded hay wagon and shattered his left heel on the ground. "It changed my life," says the third-generation farmer, who was 54 at the time.

Still dogged by chronic pain from the injury, which required metal plates and 14 screws to fix, he was forced to quit dairy farming and take up cash crop production, which is less physically demanding.

That's why Pommainville puts so much stock in initiatives like Canadian Agricultural Safety Week (CASW). Held in mid-March since 1986, CASW features a mix of live and online activities that highlight farm safety according to a particular theme.

When you've done something all your life, you don't stop to consider the danger.

This year launches a new three-year campaign, dubbed Demographics.

Safer farms for all

There are a host of people who live on, work at or visit farms, from family members and friends to suppliers and service providers," says Marcel Hacault, executive director of the Canadian Agricultural Safety Association (CASA). "For the next three years we'll drill down deeper on the dangers these individuals face, using data and personal stories of injuries and fatalities on Canadian farms." Headquartered in Winnipeg and funded by various

supporters, notably Agriculture and Agri-Food Canada and Farm Credit Canada, CASA co-ordinates, develops and runs a variety of safety training and awareness programs across the country. CASW is both a cornerstone and the marquis event in the organization's efforts to help Canadian farmers recognize and manage safety risks.

As in past years, the 2016 campaign will feature two official launch events with safety workshops, and Internet-driven activities dealing with safety and demographics.

"It helps get our message out in the media and on social media," he says. "And it's a good time of year to raise awareness and get safety on people's minds, because the farming season is just getting going."



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Advantages to structuring farms as corporations

Structuring farms as corporations offers lots of tax advantages. Since most farms qualify for the federal small business tax credit, the federal rate is only 11 per cent. The maximum provincial corporate tax rates vary from 11 per cent in British Columbia to 16 per cent in Nova Scotia and P.E.I.

This is a fraction of most farmers' personal tax rates. It's no wonder many farmers try to keep as much of their economic activity as they can inside a corporation.

However, sooner or later everyone has to withdraw money for personal use.

There are several ways you can do this, says Kelvin Shultz with Wheatland Accounting in Fillmore, Sask.

The two most common are wages and corporate dividends. Both come with advantages and disadvantages.

Any land or tax-paid assets you roll into the company at time of incorporation qualify as a shareholder loan—which isn't classed as income when repaid.

"Taking money out of your corporation as wages allows you to build up RSP (retirement savings plan) room at a rate of 18 per cent of your gross salary," Shultz says. "It also allows you to pay into Canada Pension Plan."

A less obvious but significant advantage is that the corporation calculates the tax you owe and submits it to Canada Revenue Agency (CRA) on your behalf.

This is an advantage, because if you take money out of the company in any

other fashion, you have to calculate and submit your personal taxes, and accounting fees are paid personally.

Up until a year ago, producers who took money as dividends instead of wages paid about two per cent less tax, Shultz says.

However, due to recent tax rate changes, that's no longer the case.

While every province's rates are still a bit different, there's now so little variance it hardly matters which method you choose. The only reason you would choose one over the other comes down to whether you want to pay into CPP and build RSP room through wages.

MANAGE YOUR DIVIDENDS

Dividends can be used to transfer money out of the corporation to any eligible shareholders, Shultz says. However, you have to remember that every shareholder who has the same class of share must be paid the same dividend per share.

"Most producers structure their corporations so that each spouse, child or other shareholder is issued a different class of shares," Shultz says. "One will receive Class A shares, another will receive Class B shares and so on. Each share type might have exactly the same attributes, but having different share classes allows you to pay dividends to everyone at different rates."

Corporations do pay a higher tax rate on certain types of income, Shultz cautions. So if your corporation receives dividends or capital gains income,

you will almost certainly want to take money out of your company through dividends instead of wages.

These types of income go into something called a refundable dividend tax-on-hand account, better known by its acronym RDTOH. If you pay a dividend while you have an RDTOH balance, about 33 per cent of it will qualify as a tax credit to the corporation. So if the corporation paid a \$10,000 dividend, it would receive about a \$3,333 refund. If you are sitting on a sizeable balance in RDTOH accounts, it's likely advantageous to pay dividends rather than wages.

OPTIONS WITH BENEFITS

CRA does offer farmers a few other options, Shultz says. These include rental income and a variety of benefit options, like medical plans, that are tax deductible for the corporation but don't have to be declared as personal income.

"It's quite common for producers to charge their company rent for farm-land they personally own outside the corporation," Shultz says. "Of course, this becomes income to you personally and does attract GST or HST. Rental income also can be used to build up your RSP room, but it doesn't qualify for CPP."

You can also claim a tax-free mileage allowance on your vehicle. If you keep track of the kilometres you are using for business, CRA will allow a per-kilometre claim on that vehicle the corporation can deduct

and you don't need to include in personal income.

Any land or tax-paid asset rolled into the company at time of incorporation also qualifies as a shareholder loan. The company can pay this value back any

time without it being classed as income.

Producers shouldn't take money out of the corporation by charging a management fee, Shultz cautions. CRA now frowns on this once-common practice. Its

position is that management fees should be considered wages, and the corporation should have withheld and submitted the taxes and statutory deductions owed on it at the time of payment.



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Farm accounting software is evolving

Karen D. Wright, software expert and farmer, explains how farm accounting software is changing and evolving to keep up with the demands of modern farms, and suggests ways you can maximize your investment.

What are the biggest changes you've seen in farm accounting software and the use of that software?

Software programs like AgExpert Analyst have improved exponentially over the years. Functions such as GST and HST reporting are integrated. Inventory tracking is an essential feature.

The program can handle payroll processing, and it's much easier to drill down to cost of production. "There are many factors in farming over which you have little or no control, but with good accounting you can at least be prepared."

It's also great to see producers who are fully invested in the program and excited by new features. These are often features that have been suggested by customers themselves.

For the younger generation of users, computer use isn't a barrier like it was with some of the users who converted from manual accounting. That's gratifying for trainers like me.

The new trend is mobile apps so that data can be entered on the go. This reduces the chance of lost or misplaced receipts and keeps everything up-to-date.

Are there any patterns as to how the farm accounting task is handled within family farms?

Keeping the books up-to-date is still a struggle on many farms.

The farm office is usually in the home and people have many other tasks and numerous distractions, especially during busy times of the year.

But there's an increasing recognition of the importance of up-to-date financial records. They're critical to farm management.

It isn't just to keep track of how much tax you have to pay. Organized records assist in prompt bill payment and

accurate recording of all your business activities.

That can assist in obtaining financing, minimize your accounting fees and make budgeting and cash flow planning much more accurate.

Having one person focused on the farm accounting function is usually helpful.

One person responsible for making entries typically means better continuity. Dedicated office space within the home is important.

It's interesting to see how the job is transferred from one generation to the next. Sometimes this is a grudging transfer with tension and apprehension. Other times, the older generation is pleased to be passing along this critical aspect of the farm business.

Do many farms outsource their bookkeeping?

Yes, this happens on some farms and I do that for a number of clients. Some farms don't have anyone with the time or interest in accounting. Plus, farms have become larger and more complicated. If the job is outsourced, at least it's done and the work doesn't pile up.

However, the bookkeeper still needs the paper records to work from.

There still needs to be a good flow of information. The days of shoebox accounting are all but over. Many accountants require records in a software program.

I encourage producers to do their own bookkeeping if possible.

You can start with the basics and become more advanced as you grow with the functions of the accounting program.

With AgExpert Analyst, training classes are offered throughout the year and one-on-one help is readily avail-

able.

If you don't understand some of the basics of accounting, it's more difficult to make sense of your financial statements.

However, doing your own record keeping puts you in the driver's seat.

Farms with good records and good analysis of their records have reduced stress and are better able to react to whatever happens with the markets and the weather. There are many factors in farming over which you have little or no control, but with good accounting you can at least be prepared.

What advice do you have regarding the selection of professional accountants?

With the farm bookkeeping function, analysis sometimes takes a backseat to data entry and the ongoing aspects of running a business.

Payroll needs to be maintained, income tax instalments must be current and taxes must be filed on time.

But there are many ways to use the records for analysis of a farm's financial strengths and weaknesses.

A good accountant can be key in that regard.

There's a wide variation in what accountants charge and the services they actually provide.

It's important to have a strong working relationship and if you're not getting valuable and timely advice, it may be time to move your business to another firm.

Of course, you'll need to do your homework and see what different firms provide and how their fees compare, but it's important to have a good relationship with an accountant who can provide good service and valuable advice.

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4 MONDAY	BUTCHER SALE	9 A.M.
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11 MONDAY	BUTCHER SALE	9 A.M.
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21 THURSDAY	SHEEP SALE	NOON
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27 WEDNESDAY	REGULAR FEEDER SALE	9 A.M.
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Spotting and preventing fraud in your operation

Family businesses are not immune to internal fraud from employees and family members. Here, Carrie Hall shares advice for spotting and preventing fraud in your operation.

Most farms are family enterprises with family members as shareholders or employees. Often, there are also other employees.

How common is fraud in this environment?

While I'm not aware of any information that looks specifically at farms, U.S. studies show smaller enterprises of less than 100 employees are more prone to fraud, and there are actually a number of factors that make family businesses more susceptible. Procedures tend to be less formal, and family members are often the most trusted employees. Furthermore, the perpetrator may not even realize that his or her behaviour is inappropriate.

Studies show smaller enterprises of less than 100 employees are more prone to fraud, and there are a number of factors that make family businesses more susceptible.

Even if it's detected, fraud often goes unreported and this would be especially true in family businesses where the family would typically want to be discreet about any inappropriate actions.

Do business owners often discount the likelihood of fraud?

Yes, especially with family members and long-term employees. However, the opportunity to commit more extensive fraud increases with a person's authority, power and degree of oversight.

What forms can fraud take?

The misappropriation of assets is the first

to come to mind. This can be as simple as theft of petty cash or selling goods that the individual doesn't own. Fraud can take many other forms as well - the use of business fuel in personal vehicles without anyone's knowledge, misuse of business credit cards, inaccurate reporting of work time or vacation time.

How large can the damage be to a business?

Some business owners tend to discount the size of losses, believing they are insignificant. In fact, losses are often substantial. And depending upon the circumstances, there is also the risk of reputational damage.

How do people committing fraud rationalize their behaviour?

Especially in family enterprises, there can be a sense of entitlement, where someone thinks they are owed more than their paycheque. It can also be a misunderstanding unless the business has clearly defined rules and policies and has effectively communicated them.

Are there any red flags in behaviour that may indicate a likelihood of committing fraud?

The Association of Cer-

tified Fraud Examiners has conducted research into the behavioural red flags displayed by perpetrators during the time of their fraud and has identified notable trends. More than 80 per cent of fraudsters exhibit warning signs, and not surprisingly living beyond their means and experiencing financial difficulties consistently are the most commonly observed behavioural red flags.

People who commit fraud don't typically match the "criminal" stereotype. Most have never been charged or convicted of a fraud-related offence. They tend to be employees who have been on the job for a number of years and they are able to commit the crime because

management trusts them.

In addition to financial pressure, their motives could be greed or employee disenfranchisement. They might believe they are entitled to more financial compensation, and they may rationalize that they are just temporarily borrowing the money.

How is fraud most often identified?

Sometimes it's found by accident and sometimes it's identified in an internal audit or management review, but the most common method of discovery by far is through a tip.

It's important for those with suspicions not to conduct their own inves-

tigations. They should approach the appropriate person in management and it should be clear to all the employees who the appropriate person is. The whistleblower should remain anonymous if possible and should certainly be shielded from any repercussions.

Continued on Page 34



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Seven business management practices of successful farmers



BY TRUDY KELLY FORSYTHE

Those involved in agribusiness management have long known the importance of farm business management as a foundation for farm success. And now, they have proof.

"For years, we have believed the success of any farm, regardless of farm type, geography or production, is directly related to the farm business management skills and practices of the farm manager," says Heather Watson, executive director of Farm Management Canada. "However, the evidence has historically been anecdotal."

As a result, the Agri-Food Management Institute and FMC commissioned a study to go beyond existing research to see if there was a measurable link between farm business practices and farm financial success, using a nationally-representative, cross-commodity sample.

"Truth be told, we did not know whether we would be

able to establish a measurable link, but we were willing to take the chance in hopes that having concrete, measurable data would help increase the adoption of beneficial business practices by farmers and increase the promotion of farm business management by industry stakeholders," Watson says. "The good news, we did it."

Top practices

Dollars and sense: measuring the tangible impacts of beneficial business practices on Canadian farms reveals the top seven practices that drive farm financial success:

- Never stop learning
- Make business decisions using accurate financial data
- Seek the help of business advisors / consultants
- Have a written business plan, follow it, and review it annually
- Know and monitor your cost of production and what it means for your profits
- Assess risks and have a plan to manage and mitigate risk
- Use a budget and financial plan to monitor financial position and options

Resources

Producers can access many resources for guidance and to help improve their farm business management practices,

including on the AMI and FMC websites.

"Both organizations offer learning opportunities such as workshops and conferences in addition to resources, tools and information online," Watson says. "And many other in the industry have great resources to offer, including Farm Credit Canada, the provincial and territorial ministries of agriculture and a handful of other organizations and industry stakeholder groups."

FMC also has an online calendar of farm business management learning events available for free that is customizable by region and commodity and is downloadable to Outlook or Gmail accounts.

Moving forward

Now that they have the information, AMI and FMC plan to get the information out to producers.

"Our next step is to reach out to industry stakeholders including producers, producer groups, commodity groups, advisors, academia, government and non-profit organizations and private industry, anyone with a stake in the sector, to extend the results of this ground-breaking study as much as possible," Watson says.

"We truly think the results of this study will help launch farm business management into the forefront of conversations about what we can do to help secure the future of farming in Canada."

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Pat Beaujot named to Ag Hall of Fame

Continued from C24

"This last partnership with Vaderstad, where they bought the rest of the company, I am happy with that. The reason it happened was they've got some products that would fit the North American market, such as the corn market in the midwestern U.S.

"They want to build those products at Langbank. We're just working on developing a North American version of their planter and I think that's going to help grow our business quite a bit as well.

"We wanted them to build it here, and they agreed, but they said they wanted to own a controlling interest in the operation. That had been the long-term exit strategy, but the timing seemed right, and it seemed like the right thing to do for the community and the staff.

"Those developments will drive the next expansion. In the meantime our own product line is still driving most of the business. Vaderstad are great people, they're from a small town in Sweden and they think much the same way as we do.

"They're a good company and they really think long term so they will keep investing in the facility and in the people in Langbank."

Is it tough to run a company the size of Seed Hawk in a community the size of Langbank?

"We've got a lot of great communities around us. Langbank's only got a handful of people, but because there's Kipling, Whitewood, Moosomin, Wawota, Kennedy, and Broadview close by, we can do it—we've got people coming from all those places.

"I've been asked a lot

about running the business from a rural area, and I've always felt that people don't leave rural Saskatchewan because they want to, I think they leave because they have to—to find a good job. If we can offer good jobs here lots of people will stay.

"We've attracted a lot of people to come here and work. Obviously some of the types of people we needed we had to bring in, and sometimes that's hard, but once you get someone here they start to really appreciate the area we have with the lakes and valleys to the north and south.

"If we had built near Regina we wouldn't have the room to grow, and we'd be paying millions of dollars for every extra piece of land we wanted, whereas now we're on a full quarter-section that we bought, and it's easy to grow.

"Part of what makes me feel good about everything is we did do this in rural Saskatchewan, and we've kept these communities alive and growing. That makes me feel good."

What does Beaujot see in the future for Seed Hawk?

"We've got a great innovative staff and they all want to grow, so I think we'll see that growth continue," he says. "The new products we have coming from Sweden are going to help us a lot, too. We set up a division in Eastern Canada and in the U.S. to start setting up dealers and growing."

Beaujot says he feels he has accomplished what he set out to do, to encourage soil conservation.

"It feels pretty good," he says. "I've been very fortunate to work in a field I'm passionate about my whole life, and to have success. I don't need an award to tell me I've been fortunate and had a good

career.

"Our staff has been fantastic. I wouldn't be getting this recognition if it wasn't for my partner Brian Dean, if it wasn't for the staff we've been able to employ.

"I was taught a long time ago to surround myself with smart people, and good people, and we have that. They're very in-

novative. That's kept us growing."

Has it been tough to keep that culture of innovation alive as the company has grown?

"As you get bigger, coming up with something new is more challenging," Beaujot says. "You can't change as fast when you're big, and it's a higher risk when you're big. You in-

troduce a new product line and if you make some mistakes it can cost you a lot of money.

"When you're working for an innovative company it sounds cool but it is challenging, because change is not easy.

"Our production staff is always looking at changes, and our sales staff is selling something new. A lot

of our staff put long hours into dealing with new products, but once we get an innovative product out and it works, we grow our market share, so everyone knows why we do it, but it's not as easy as it sounds.

"Our staff really does rise to the occasion.

"They're kind of like me, they're proud of what we do."



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Spotting and preventing fraud

Continued from page 29
 Are remedies more difficult when it's a family member?

Situations are all different, so there's no way to make a blanket prescription. Communicating expectations is sometimes all that's required. In serious cases, the solution may involve the person leaving the business or there could be legal ramifications.

What preventive measures should family businesses employ?

Prevention is vital, and that starts with the education of everyone involved in the business. You need well-defined policies, and controls must be enforced. There can be dif-

ferent rules for different people in the business, but this should be clear to everyone. Having the proper prevention in place is a lot easier than dealing with a serious problem that arises because policies and internal controls were not in place.



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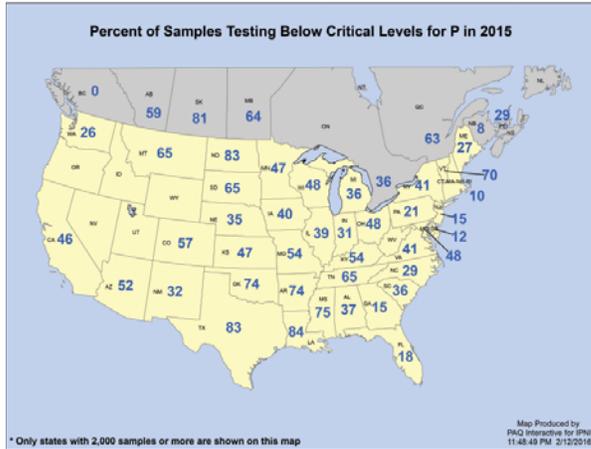
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Soils deficient in P can lead to slower plant growth, delayed crop maturity and lower yield. Many soil tests in our area are sitting at single digit phosphorus ppm levels. This becomes a bit alarming when you look at the chart below of what our crops remove in a year.

Crop	P Removal lbs/acre
50 bus Wheat	30
40 bus Canola	42
70 bus Barley	30
40 bus Peas	28
40 bus Flax	26
35 bus Soybean	30

For example, if you were applying 30 lbs of P in a wheat/canola rotation, you would have a 12 lb deficiency with the yields above. There is some argument that why spend money on P when it is so inefficient. Even though P efficiency in the year of application is 10-30%, studies are finding 80-90% efficiency over 10 years. Adding more the right amount now will help production in the long run.

A soil test in the top 6" is the best way to determine your current soil P level. Once the P level is determined, follow the below guidelines:

Soil Test (ppm)	% Response to P	Recommendation
0-5	100	Build - Apply more than removal
5-10	75	Build - Apply more than removal
10-20	50	Maintenance - Apply removal
>20	25	Use a starter P rate
>60		Follow government regulations

The John Harapiuk/Regas Karamanos study in western Canada looked at P placement options. They researched seed placed, side band and 1/3 -2/3 seed row. In all cases there were demonstrated benefits to applying P. So the moral of the story is not how you apply P - but to apply P. Make sure to follow seed placed P guidelines. An agronomist like myself can walk you through the best option to increase P levels on your farm.

Happy seeding and best wishes for a productive crop year!

It seems like in the last few years we have been searching for the magic unicorn to increase crop yields. Doing this has made us over look the basics - phosphorus (P) in particular. This essential macro nutrient is at very low levels in our soils. Phosphorus needs to be intensively managed moving forward to ensure good yield potential in the years to come.

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