

APRIL 2024



A crop being seeded north of Moosomin in 2022.

Kevin Weedmark photo

Seeding set to begin across southeast

BY RYAN KIEDROWSKI
LOCAL JOURNALISM INITIATIVE REPORTER

The last time we reached out to area farmers, the general consensus was they anticipated starting seeding by late April/early May. Well, that time has come, and it looks like those prognostications have come to fruition.

"We're thinking about starting up Monday, if it doesn't rain. We're getting ready right now," said Gerald-area farmer, Kevin Hruska. "We don't like to start until we can keep going. We're kind of like a flywheel when we get it spinning—it's hard to get up to speed, so once we get there we want to stay there. But if it stays nice like this the rest of the week, you'll see the anxious people going next week for sure!"

Getting equipment in the field this early is not unheard of, but certainly a rare occurrence. With one eye on the long-term forecast and the other on the rain gauge out on the fence line, the thought that there's still plenty of opportunity for a spring storm to ruin those best-laid plans weighs heavy on all producers.

"We don't get to start in April very many times, maybe one in every seven or 10 years we maybe start in April," Hruska remarked. "Those snows like we had a couple of weeks ago sometimes are two feet, and then that pushes

you right into May. If we get a big downpour or snow this week, it will push us into May like normal. Usually we try to start the first Monday in May, this year we'll be starting the last Monday of April, and we would be a week early if that happens."

Out Rocanville way, Rylar Hutchinson isn't planning to be one of those early birds as conditions he's seeing are just not conducive yet.

"Haven't started in our area yet, haven't seen anyone out," he said, adding that night time lows are still below zero. "We had an inch rain fall a week ago now, so that's pushed things back, but still early."

As for the area around Moosomin, Trevor Green is confident many producers will become active soon.

"I think lots of guys are thinking about it probably in the next seven to 10 days for sure," he said. "Some guys are planting some peas really early, because it doesn't matter with those things. Definitely in the next 10 days, I think we'll see some wheat and barley start going in, but right now, I would imagine it's probably just peas that are going in if anything."

However, one only needs to try pounding a fencepost in the ground to discover the frost line is still stubbornly hanging on in some areas.

"The soil temperatures may be there to start on some stuff, but how much are you going to miss when all these little potholes and whatnot are still full of water," said Green, who's planning on seeding green feed for his cattle in about three weeks. "There's still a bit of frost in the ground."

"We lost quite a bit in that wind and stuff we were having, but we got a little snow since then and a few showers here and there, so I think we're back up to not too bad."

Above all, it's still a gamble with nature, and Green recalls a drastic event in the recent past that popped up on his social media. Most folks will recall the nasty storm that hit this time of year back in 2022.

"We don't need to see that ever again," Green said. "There were guys that lost 50, 60, 100 calves, and then a fight with the government—it was a fight to try and get some type of ad hoc disaster assistance program. That's the thing with the livestock, there is no production insurance."

Crops Extension Specialist Meghan Rosso added that the early start is something taking place broadly across the province.

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Deteriorating farmland affordability presents challenges

BY ISAAC KWARTENG AND JUSTIN SHEPHERD, FCC SENIOR ECONOMISTS

Despite Canadian agriculture facing challenges in 2023 such as commodity prices declining, elevated input costs and interest rates, and severe weather events, farm cash receipts ultimately grew 3.6%, to a new record of \$98.6 billion. With the availability of farmland for sale remaining tight, average farmland values increased 11.5% in 2023, down from the 12.8% in 2022.

Farmland prices across Canada have experienced strong growth over the last decade (2014 – 2023), up 9.1% on average annually. Farmland value increases differed among regions, with eastern Canada experiencing higher average annual growth rate of 9.9%, compared to Western Canada averaging 8.0%. Rising farmland values leads to discussion on affordability of newly purchased farmland. Affordability of farmland is influenced by a range of factors, including land prices, interest rates, farm income, urban population, and farmland supply.

This post introduces and estimates a farmland affordability index. While important nuances exist across provinces, farmland affordability deteriorated to its worst level in 30 years at the end of 2023 as farmland values and mortgage rates increased. We also explore reasons why land prices continued to appreciate in 2023 amid a rising interest rate environment.

Defining and measuring farm affordability index

The farmland affordability index (FAI) is a ratio of farmland purchase related costs (annual payments on newly purchased farmland) to the income potential from the land. This ratio is indexed to 2020 as the base year, to compare the development before and after the pandemic. The higher the ratio, the less affordable it is to purchase farmland as a greater share

of revenue is needed to service debt. Using the Bank of Canada's housing affordability index as a guide, we expressed FAI as follows:

$$FAI = \frac{\text{Annual farmland purchase cost per acre}}{\text{Returns on each acre of land}}$$

Assuming a land purchase with a down payment of 25% and a loan amortized over 25 years, the annual repayment (principal and interest) will be based on the mortgage interest rate and principal loan amount. The denominator i.e., returns on each acre of land, is measured by using farm cash receipts divided by the number of seeded acres.

Why is this index important?

For most farm businesses, farmland is the most valuable revenue generating asset. Trends in farmland prices are a major driver of financial performance and business growth over time. FCC's new index can be used to track the development of Canadian farmland affordability over time, and provide valuable insights into Canadian farmland prices, to ensure farming businesses can make informed business decisions on their farmland assets and investments.

Highlights of the index

Farmland affordability reached its historical worst in 1981 as five-year mortgage rates hit 18% in addition to production and price challenges that impacted farm cash receipts. The general decline in interest rates from the mid-1980's to the early 2000's improved farmland affordability and kept it relatively steady. However, the surge in rates and strong appreciation of farmland values since 2020 have caused farmland affordability to deteriorate to its worst level since 1990 (Figure 1).

Continued on Page B18

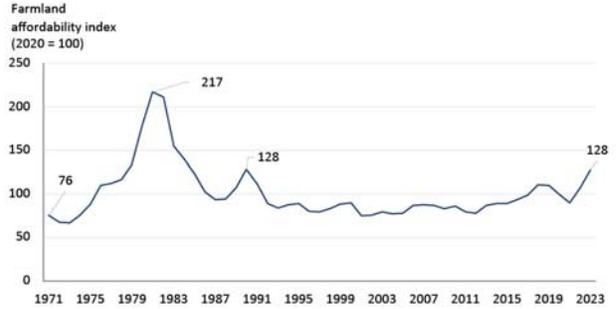


Figure 1: Farm affordability in Canada the worst in over three decades

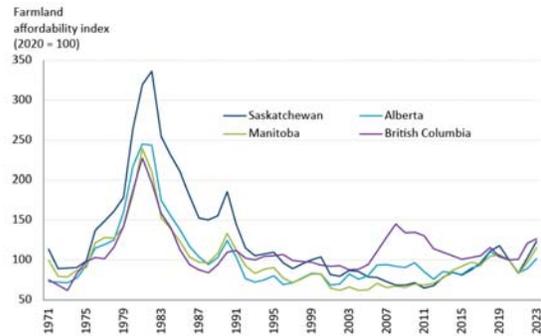


Figure 2: Farm affordability index in Western Canada shows deterioration in recent years



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Seeding set to begin across southeast

Continued from front
 "I've definitely heard a few reports of producers starting across the province. I've heard a lot of anticipation that many will be starting seeding within the next couple of weeks in the majority of areas," she said. "The recent snow and rainfall definitely will help improve moisture conditions within the field. That being said, we're coming off of some dry conditions from the fall and last year. So in many areas throughout the province, we're still requiring some more moisture to improve those conditions heading into the growing season."

Rosso also added that a long-time tool for keeping tabs on conditions throughout the growing season is about to launch once again.

"The provincial crop report in the past has been released early to mid-May, so watch for that in the upcoming weeks," Rosso said. "The crop report uses local producer reports from across the province throughout the growing season, so it gives a great indicator of current on-farm conditions throughout the province."

What's going in the ground

Most producers seem to be sticking to consistent, tried and true crops seen throughout the area for generations. "I imagine we'll see lots of canola, lots of wheat and a little bit of peas around," said Green. "More guys



are talking about corn now, too—I think there's some guys growing some grain corn around here too, which seems to be growing every year."

Hruska noted he's set on equal parts canola and wheat—a safe bet likely to pay off no matter what the weather could bring.

"We have sowed beans, we sowed peas, and we know how to do it, but we've just done enough so that we know how to do it in case we have to," he explained.

"We kind of don't like to stick with that rotation. A lot of people do that now, to be honest with you, around here."

Green echoed those sentiments on the elusive search for that perfect tertiary crop to complement a rotation.

"The biggest thing is everybody's looking for that third crop," he said, adding that oats are too bulky while barley is too volatile. "But nobody really has the Cinderella story for that third crop."

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Enjoying spring adventures with the 'grands'

"If we work together, we can get all these steers butchered," is what I hear through the window knowing there's no butchering happening in this backyard on this particular day. It is after all, a lovely spring day in northwest Regina and my youngest grands (7 and 10) have been joined by their twin cousins and backyard play is all that's happening today.

The steers are actually pine cones, fenced into their appropriate pens—steers, pregnant cows, cows with calves on the ground and another one for the yearlings (all pine cones). The corral panels are scrap pieces of wood or brick stuck in the sand of the play area. There's a grain bin, roof off, only 10 inches high and made of plastic, filled with what appears to be shredded pine cones to replicate cattle feed. Upside down frisbees with water are the watering bowls for the animals to drink from and large holes in the sand that won't actually hold real water are the dugouts on this particular 'farm'.

Is it any wonder farm kids' play is often mirroring what's going on on their real-life farms, minus of course, the mass butchering of steers? While the twins live full time on a cattle/grain farm, the younger cousins live in the city but spend weekends at 'the farm' where their parents also cattle/grain farm. The city home though tells me the farm is very close to the hearts of this next generation of farmers as I can see a pretty good line of 'tiny' machinery along the back fence and way more 'cattle' than I could possibly count, thanks to the city evergreen trees along the edge of the property.

Is there anything that could stop these youngsters dead in their tracks of such deep 'farm-play' I wondered. Perhaps ice cream or snacks. But no, that didn't make a dent on their day until I heard my son say, "Anyone wanna go to Cabela's?" And poof! Just like that, they were off. Who knew that fishing rods and fish hooks (and fudge I am sure) had a bigger draw than the make-believe farmyard? True farmers in the making!

Once the 'farm' grands headed home, I am commanded by my 'city' grandson to assist him in some unknown project. "Do you know how to use video on your phone, Grandma?" is what he asks. "Yup, sure do," I respond. "Okay," he says, "just give me a few minutes to make myself a mustache." I have no idea if this 10-year-old is using a felt marker on his face or what he is planning to do. And I don't ask. In just a few minutes he comes up to me with a black paper mustache taped on above his lips, telling me to go outside with him and be sure to have



my phone with me. "Ahhhhhh," I think to myself, "He is likely going to 'become' a farmer, a 'grown up' sporting a mustache, working out on his backyard 'farm'."

Alas, I am wrong. He gives me the cue and counts 1-2-3 along with the thumbs up sign to begin recording. I hear this very deep voice resonate as he speaks into a mini hockey stick. "Back to world news," comes the low voice, "where I am using a mini stock cause I can't find my microphone. But whatever. Here to show you the world's largest farming and butchering operation..." and on he goes, pointing out the various cattle pens, the area where the steers are shot and 'the meat scraped off' and where the new calves and their mommas are penned. A crudely-built wooden house (think 8" high and 16" long perhaps) sits on a 'hill' of sand. It's the farm home of none other than Hayden (his true self). He is acutely attuned to my, "Oops, I accidentally hit stop," when I somehow stop recording but gives me the 1-2-3 sign again to start up and continues in the deepest of voices, "Sorry about that folks, my camera-woman (that being me) blew it (he is shaking his head as he says this) but we are back on the air now to continue the tour..."

I have to wonder if his Grade 4 class is taking drama as an elective, but no, there are no electives and he isn't taking any kind of acting classes. This amazing impromptu and improvised 'acting' is something his parents have never quite seen him do before. And while my filming abilities may be a little less than perfect (I somehow had a shot of my feet as I zeroed in on the 'house on the hill') I am guessing this young fellow's ability to imagine and create and act are going to be pretty awesome! It was all

I could do to keep from laughing as I continued in my assigned role of videographer, though the "camera-woman" comment nearly did me in.

Meanwhile back on the 'real' farm, while I do some 'city' babysitting, hubby is prepping for the seeding season, mostly on his back, checking the air drill over from his underneath vantage point, repairing, replacing and retorquing whatever it is that needs retorquing, if that even describes it at all. The twins, nearly 13, are, at times, Grandpa's extra arm when he is trying to reach into tight spaces. And he appreciates the extra hand, let me tell you!

It's been one of those springs that almost had the appearance of being early, at least as far as seeding goes, but every time we (meaning hubby) started prepping, it would either snow or rain or the wind and cold temps would make things miserable. It appears we are getting to the point where we can count on better days for outdoor machinery work and that means I need to switch gears from my better half taking care of the cooking to me taking it back on. Oh woe is me!

This time of year also has me excited about a couple of other things besides the fact that the farm financials are done and the income tax filing is complete. It's time to open the camper and start stocking the fridge. Nothing speaks spring more to me than a move to the RV on the farm. Of course, we need the nighttime temps to be a tad warmer because there is also nothing more aggravating than listening to the camper furnace cut in in the middle of the night.

This time of year offers the greatest opportunities to get out on the ATV, especially with the grands, and watch as our part of the world greens up. There is something about being out in God's wonderful creation that I just love (more so in the non-winter months lol). And so the time has come and I can't wait to get to the creek via side-by-side as opposed to by snowmobile—bonfire time, here we come!

For right now though, or at least when I return home from the city tomorrow, it is spring seeding meal preparation time (aka freeze ahead meals) and though I hate spending time in the kitchen (any time of the year), I will do my part because I know our guys will be spending their spring days doing the heavy labour kind of things. So until next time, here's hoping your spring is warm and wonderful and that each day out on the farm (or wherever you may be) brings a smile to your face and joy to your heart!

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Saskatchewan boasts year of record exports in 2023

Saskatchewan goods reached over 160 countries in 2023

Today, the Government of Saskatchewan and the Saskatchewan Trade and Export Partnership (STEP) released the province's annual State of Trade report. According to the report, the total value of Saskatchewan exports to the world reached \$49.3 billion in 2023. Saskatchewan goods reached 163 countries, with 32 of those countries receiving over \$100 million in provincial exports.

Saskatchewan broke multiple export records for 2023. Total agri-food exports reached over \$20.2 billion, surpassing one of the goals of the Saskatchewan Growth Plan, and agricultural equipment exports reached nearly \$835 million, representing record investments in both categories. Exports to Latin American countries reached a record \$5.4 billion. The province ranked first in Canada for per capita exports, at over double the national average, totaling \$40,425, while the Canadian average was \$18,925.

"Another record-breaking year of exports further demonstrates that Saskatchewan is open for business and continues to be a reliable, sustainable supplier of products that the world needs,"



Trade and Export Development Minister Jeremy Harrison said. "Today's report is a testament to the incredible work being done by our exporters, producers and industry leaders. The continuous work of

our network of nine international offices to showcase Saskatchewan's story abroad is clearly having an impact on international markets. As the province with the largest per capita exports in the nation,

and double the national average, this export growth is leading to the creation of new jobs and opportunities in communities across Saskatchewan."

"Total exports in 2023 reached \$49.3 billion, our second-best year on record," STEP CEO Chris Dekker said. "It takes solid management, strategic marketing, and nerves of steel to be successful in international markets dominated by global uncertainty."

According to the report, volumes of most major exports increased from 2022 levels. The top export products for the province include crude petroleum oil, potash, wheat, canola seeds and oil, lentils, uranium, dried peas and barley. Saskatchewan's international agri-food exports were led by record exports of wheat and canola oil.

STEP is a membership driven, government/industry partnership, designed to promote the growth of Saskatchewan's export industry. For more information, read the Saskatchewan State of Trade Report 2023.

For more information on opportunities in Saskatchewan, visit: investSK.ca.

Province invests in agricultural equipment manufacturing mobile skills lab

The Government of Saskatchewan is pleased to announce a \$300,000 investment into Agricultural Manufacturers of Canada (AMC) to create a mobile, virtual-reality skills lab.

The mobile skills lab will visit school campuses and community events across Saskatchewan to promote career opportunities within the agricultural manufacturing industry. This investment will allow individuals to fully experience what an in-demand career in the industry looks like through the assistance of virtual reality.

"Agricultural manufacturers play an important role in driving our provincial economy and employ people in communities across Saskatchewan," Immigration and Career Training Minister Jeremy Harrison said. "Saskatchewan is a leader in innovative agriculture and this investment ensures that agricultural equipment manufacturers will continue to attract the talent needed to support their growth."

Over the past five years, Saskatchewan's agriculture manufacturing exports have increased by 129 per cent, from \$364.2 million in 2019, to an all-time high of \$853 million in 2023.

"Our provincial agriculture manufacturers are some of the most competitive and innovative businesses you will find anywhere," Agriculture Minister David Marit said. "When dollars are spent in markets around the world on dry land agriculture equipment, the Saskatchewan brand is in demand. This investment ensures people can connect with rewarding careers in the ag

sector and keep our international reputation growing."

The mobile skills lab will travel across the province this summer and promote agricultural manufacturing industry careers to students, parents, teachers and communities. In addition to growing the workforce, the mobile skills lab will showcase professional development opportunities to those already working in the agricultural manufacturing industry.

"Our industry has seen exponential growth and the demand for talent is unprecedented," AMC President Donna Boyd

said. "A career in agriculture offers the opportunity to be one of the most successful industries in Canada—one which protects the environment, ensures global food security and fuels the future of food through innovation. AMC is directly addressing the needs of our members and our industry through the

Careers in Ag initiative and we are proud that the Government of Saskatchewan supports the quest to attract and incentivize people into our sector through the investment in our Mobile Skills Lab."

The Government of Saskatchewan works with partners like AMC to help address labour shortages

and promote careers in growing industries. Targeted investments support the recently released Saskatchewan Labour Market Strategy, which outlines how the province is developing the workforce to meet employer demand and ensuring Saskatchewan people benefit from the province's growing economy.



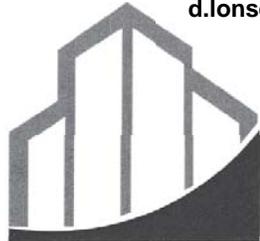
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Farmland rental rates keeping pace with farmland value appreciation: FCC analysis

There is alignment between farmland rental rates and the appreciating value of farmland across Canada according to a new analysis from Farm Credit Canada (FCC).

The farmland rental rate analysis presents the rent-to-price ratio for cultivated farmland in Canada. The ratio leverages insights from data sets on cash rental rates and the Farmland Values Report. A ratio trending lower suggests cash rental rates are appreciating at a slower pace than land values. Conversely, an increase in the ratio indicates that rental rates are increasing faster than land values.

The national rent-to-price ratio in 2023 was 2.52%, reflecting a negligible decline from the previous year. Notably, the three provinces that recorded the highest farmland value increases in 2023, Saskatchewan, Manitoba, and Quebec, also saw increases in rental rates, maintaining stability in rent-to-price ratios.

Province	2023 Rental Rates			2022 Rental Rates
	Rent/Price Ratio	Range		Rent/Price Ratio
		MIN	MAX	
BC	n/a			n/a
AB	2.40%	1.20%	4.85%	2.60%
SK	3.10%	1.40%	5.20%	3.10%
MB	2.40%	1.10%	4.40%	2.40%
ON	1.25%	0.50%	2.35%	1.40%
QC	1.50%	0.55%	3.00%	1.50%
NB	2.00%	1.25%	2.50%	2.40%
NS	1.80%	1.50%	2.90%	1.25%
PEI	4.35%	1.90%	6.70%	4.35%
Canada	2.52%			2.55%

Table 1: 2023 Rent-to-price ratio by province, with minimum and maximum range, including 2022 data

"There are challenges that come with buying land amid increasing land values and elevated interest rates," said J.P. Gervais, FCC's chief economist.

"Renting land can serve as a strategic way for new entrants to get established or grow their operations without being burdened with all the upfront costs

that come with land purchases."

The analysis provides a detailed breakdown of rent-to-price ratios by province, highlighting variations in rental rates and farmland appreciation across different regions. Notably, provinces like Ontario and select Atlantic provinces have witnessed divergent trends, with rental price agreements evolving at a slower pace compared to farmland values.

"In regions where farmland values have outpaced rental rates, renting land emerges as a suitable option for producers seeking to optimize their cash flow and operational flexibility," Gervais adds.

"Producers must carefully evaluate the trade-offs between renting and purchasing land, considering factors such as cash flow, financing options and growth potential," advises Gervais. "Ultimately, the decision should align with their long-term strategic objectives, financial capabilities and risk tolerance."

Key international export markets see significant agri-food volume increase

Algeria, Indonesia and Morocco, three of Saskatchewan's key international markets, saw significant increases in provincial agri-food exports in 2023 over the previous year.

"The increase in exports to important international markets like Algeria, Indonesia and Morocco are yet another example of our agriculture sector's resiliency and dedication to providing reliable, high-quality agri-food products worldwide," Agriculture Minister David Marit said. "Numbers like these showcase the success we are seeing through our presence in world markets and building key relationships with our partners across the globe."

Exports to Algeria had the third-highest increase in volume among Saskatchewan's top markets at 1,232,110 tonnes, or over 69 per cent. Algeria is Saskatchewan's fourth-leading market in volume with the

top export commodities being durum and lentils.

Indonesia's export numbers had a similar rise with an over 62 per cent increase in volume. Indonesia rose to Saskatchewan's sixth-leading agri-food market in 2023. The top commodity Saskatchewan exports to Indonesia is non-durum wheat.

Morocco had solid growth in volume with a 22 per cent increase reaching 745,339 tonnes. Morocco is currently Saskatchewan's eighth-leading export partner, with durum and lentils being the top commodities.

Saskatchewan has already surpassed its 2030 Growth Plan target of \$20 billion in agri-food exports with total shipments of \$20.2 billion for 2023. Overall, the total volume of Saskatchewan's agri-food exports increased over 26 per cent over the previous year.

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USask researchers develop eggshell 'bioplastic' pellet as sustainable alternative to plastic

USask-designed pellet is a 'closed loop' system that absorbs key agricultural nutrient

BY KRISTEN MCEWEN

What if there was plastic-like material that could absorb excess nutrients from water and be used as a fertilizer when it decomposes?

That product—a "bioplastic" material—has been created by University of Saskatchewan (USask) chemistry professor Dr. Lee Wilson (PhD'98) and his research team detailed in a paper recently published in the Royal Society of Chemistry Sustainability Journal. The research team includes PhD candidate Bernd G. K. Steiger, BSc student Nam Bui and postdoctoral fellow trainee Bolanle M. Babalola.

"We've made a bioplastic material that functions as an absorbent and it takes phosphate out of water, where elevated levels of phosphate in surface water is a huge global water security issue," he said. "You can harvest those pellets and distribute them as an agricultural fertilizer."

Wilson, a member of the Global Institute for Water Security (GIWS), and his research laboratory team, focus on developing forms of "bioplastic"—a material that looks like plastic but is made of biological materials (or biomaterials) that are designed to decompose.

Like plastic, bioplastics can be used in many ways, from packing materials such as bioplastic boxes or plastic bags designed for containing food.

This bioplastic material is a biocomposite pellet that contains a marine polysaccharide (chitosan), eggshells, and wheat straw. The pellet is its own "closed loop" material that absorbs phosphate from water sources and is then used as a fertilizer source for agricultural applications.

Phosphate is an essential nutrient commonly used in fertilizers for agriculture. As a key chemical in growing food around the world, an excess of phosphate in water sources can lead to increased growth of aquatic plants, such as blue green algae. Blue green algae can release tox-



USask researcher and chemistry professor Dr. Lee Wilson (PhD'98), left, and PhD candidate Bernd Steiger hold bioplastic pellets designed to absorb contaminants in water.

ins, which are harmful to humans and animals.

Phosphate is also a non-renewable resource and obtained through phosphate rock mining. Phosphate minerals have a limited supply can be depleted when it leaches from the ground to surrounding water sources.

This closed loop system is an alternative solution to mining phosphate and instead using the nutrient already present in water sources. It is also an alternative to products that use plastic coatings to deliver fertilizer to agricultural land, eventually becoming microplastic pollution.

Microplastics are an increasingly growing concern in the world—its long-term impact on humans, animals and the environment are not yet completely known.

"When these (plastics) break down in the environment,

they will actually form microplastics," he said. "Microplastics are one micron level and below in their physical size. They have plasticizers in them and other chemicals that can contaminate water."

The chemicals that are added to make the plastic soft are what make the material toxic, Wilson explained. The more flexible, or soft, the plastic is, the more components have likely been added.

The plastic used for water bottles, pleather (plastic leather), or candy containers, are made of polypropylene, or polyethylene—strong materials with additive chemicals that can leach out of the product in landfills when water percolates through it, he explained.

"Within the last decade, as plastic breaks down into small particles, it can get into food, and penetrate into cells," Wilson said. Microplastics can get into the ocean, into groundwater, into plants which are harvested and processed into food.

"If you placed a plastic margarine container into your backyard and bury it, it might be there for 50 years or more until it starts to crumble apart. But it's those small particles that are harmful to human health."

"With bioplastics, you can avoid all of that and you basically get something that breaks down into its original components or can be more readily composted or degraded through natural processes," he added.

Wilson added that reducing synthetic materials and plastics in the environment would also make an impact. For example, if the plastic was made of 90 per cent bioplastic and 10 per cent synthetic, it would reduce the overall load in the environment and possibly allow the plastic to break down more readily.

"One of the issues with microplastics is there's a lot of technology available to remove plastic from the ocean, but it's the willingness and the political will (preventing it) but the science and technology is already there."



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Two ways to make the most of the Capital Cost Allowance program

BY LANCE STOCKBRUGGER, CPA, FCC

The end is near for two temporary changes to the federal Capital Cost Allowance. As you file your personal tax returns for 2023 and 2024, it's worth considering one last time how these enhancements can be used on your farms.

The temporary changes enacted in 2018 are the Accelerated Investment Incentive and the Immediate Expensing of Capital Expenditures. They were enacted to incentivize business owners, including farmers, to invest capital in their businesses and, therefore, stimulate the economy. The programs change how the CCA can be claimed on personal income tax returns in the first year of use for certain classes of capital assets.

Use of both programs is optional, but as you file your individual tax returns that include capital expenditures in 2023 and 2024, here are some details and considerations to keep in mind:

Accelerated Investment Incentive (AII)

- This deduction removes the half-year rule and allows for a deduction equal to one-and-a-half times the normal rate. This triples the normal deduction you would get when applying the half-year rule.

- It qualifies for most property available for use at year-end with the exclusion of some manufacturing and processing classes (54, 55 and 56) and clean energy investment classes (43.1, 43.2 and 53), which end up qualifying for full expensing in the year the investment is made.

- You can still qualify for this incentive if you purchase the property after 2023 but before 2028. However, it's reduced from three times the normal rate to only two times, removing the half-year rule.



subject to a Section 85 rollover.

- Canadian Controlled Private Corporations (CCPCs) can expense qualified assets acquired from April 18, 2021, to Dec. 31, 2023, meaning CCPCs can no longer claim the full deduction after filing their 2023 tax return.

- For taxpayers who are individuals or partnerships made up solely of non-incorporated individuals, the qualifying period is from Jan. 1, 2022, to Dec. 31, 2024. This means that non-incorporated businesses have another year to make capital expenditures and fully expense them on their 2024 tax return.

Think ahead

As with all tax incentives, it is important to consider how these deductions may impact the operation's taxable income and tax planning.

Both All and Immediate expensing of Capital Expenditures measured as CCA from the purchase of an asset. Instead, they accelerate the deductions earlier in the ownership cycle of the property and, in turn, reduce the UCC balance for future years.

Claiming these deductions will result in lower CCA claims in later years, so pay attention to future tax planning with the reduced UCC balances.

Also, consider recaptured Capital Costs Allowance if your business is winding down operations and the sale of assets. Claiming the deductions early may result in more taxable income at higher tax bracket rates later.

Immediate expensing of Capital Expenditures

- In 2021, the government provided further increased deductions for capital expenditures, allowing for the full deduction in the year it was available. The total deduction allowed per related taxpayer group of small- to medium-sized Canadian businesses is \$1.5 million of eligible expenditures.

- Most classes of assets will qualify, with the exclusion of buildings (Classes 1 to 6), non-deductible purchases (Class 14.1), roads and parking lots (Class 17) and petroleum pipeline assets (Class 47, 49 and 51). There are also exclusions for assets previously held by a related party or



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Government of Saskatchewan invests in veterinary programs at USask

The Government of Saskatchewan is supporting veterinary programs at the University of Saskatchewan (USask) by providing \$13.2 million to the Western College of Veterinary Medicine (WCVM) in 2024-25—an increase of \$667,000.

The provincial government's commitment to veterinary education, research and clinical service was reaffirmed on April 19 during an announcement at the regional veterinary college on the USask campus.

The funding will support high-quality veterinary medicine education in the province as well as the government's commitment to continue to support 25 seats for Saskatchewan students in the college's Doctor of Veterinary Medicine (DVM) program.

The additional five seats are designated for students who have background and experience in agriculture and plan to eventually work in rural or mixed animal practice following graduation. This designation will encourage more WCVM graduates to consider careers supporting Saskatchewan's diverse livestock industry, which is driven by cattle and swine production. The province has the second-largest beef cattle herd in Canada, exporting \$207 million worth of live cattle in 2023.

The provincial government's investment in-



From left are, Western Canadian Veterinary Students' Association president-elect Garret Beatch, Agriculture Minister David Marit, WCVM Dean Dr. Gillian Muir, Advanced Education Minister Gordon Wyant, University of Saskatchewan President Peter Stoicheff and Provost Dr. Airini.

Photo by Christina Weese

crease comes at a time of immense pressure on the veterinary community. Several factors—including

a rapid increase in pet ownership, a rise in veterinary professionals reaching retirement age, and a

limited number of graduates each year—have led to a shortage of veterinarians and registered veterinary

technologists (RVTs) across Canada. The shortage is especially apparent in rural communities where

veterinary clinics provide essential services for livestock producers and the agriculture industry.

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Stand up to flea beetles

BY KEITH GABERT

When we asked canola farmers what the greatest economic risk to their canola production was, they ranked flea beetles #1*. Scenarios that require multiple in-season foliar sprays are often the result of a slow-establishing non-competitive crop. Strong stand establishment can help reduce flea beetle risk – here are tips to achieve this objective.

Target 5-8 plants per square foot

Canola crops that establish quickly and have five to eight plants per square foot usually face minimal risk from flea beetle feeding. A plant population at the high end of that range will mean more plants for a fixed number of flea beetles. That means fewer beetles per plant, a situation more likely to keep leaf area loss below the threshold of 25 per cent. The graphic below is a visual representation of this point.

Seed shallow into warm, moist soil

These soil conditions are ideal. A later seeding date may reduce the flea beetle risk if it means warmer soils and faster growth. Like most agronomy decisions, delayed seeding comes with trade offs: it may reduce flea beetle risk but may not be ideal to avoid summer heat on flowers and limit fall frost risk. If soils are dry, seeding down into moisture may allow for seed germination, but often results in poor emergence and an extended emergence period. With any delays, seed treatment protection may not last through the at-risk period.

Use safe rates of seed-placed fertilizer

The recommendation is to use only phosphorus in the seed row and no more than 20 lb./ac. of actual phosphate. Higher rates of seed-placed fertilizer add more stress, slow the

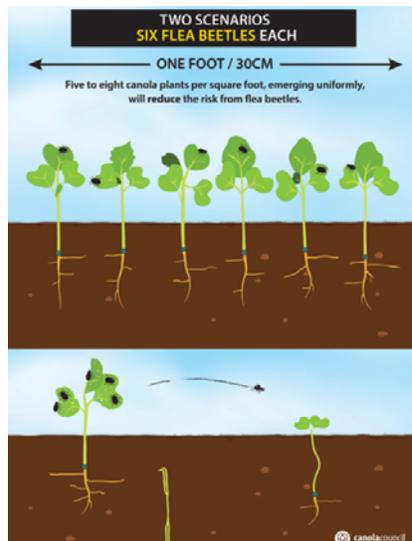
pace of growth and reduce the stand.

Flea beetles will emerge from hibernation hungry and increase their activity once air temperatures reach 15°C. Regular scouting for flea beetle damage is essential and should be done until your crop is well established.

For more on flea beetle management tips, how to make the spray decision and how to improve foliar spray results, check out these Canola Watch articles available at canolawatch.org/fundamentals: Flea beetles: Management tips and The flea beetle spray decision: 8 steps. While there, please sign up to receive the weekly Canola Watch e-newsletter, answering the top canola agronomy questions from across the Prairies.

*Canola Council of Canada 2022 survey results

Keith Gabert is an agronomy specialist with the Canola Council of Canada. Email gabertk@canolacouncil.org



FCC AgriSpirit Fund open for applications

Farm Credit Canada is now accepting applications from registered charities, non-profit organizations and First Nations, Métis and Inuit governments/communities in rural Canada for the FCC AgriSpirit Fund.

The fund supports capital projects that enrich the lives of residents in communities with fewer than 150,000 people. There is a total of \$1.5 million in funding available. Projects can receive between \$10,000 and \$25,000.

Examples of projects include greenhouses, community gardens and other agriculture and food-related initiatives, refrigeration and equipment to support food waste reduction and recovery, projects that improve accessibility and inclusion, or upgrades that reduce a building's energy footprint.

The application deadline for the 2024 fund is May 15. Applicants can view the eligibility requirements, past projects and apply online by visiting www.fccagrispirit-fund.ca. FCC will announce the selected projects in the fall.

Since inception of the FCC AgriSpirit Fund in 2004,

FCC has supported 1,615 capital projects in rural Canada totaling \$21 million in donations.

FCC is Canada's leading agriculture and food lender, dedicated to the industry that feeds the world. FCC employees are committed to the long-standing success of those who produce and process Canadian food by providing flexible financing, AgExpert business management software, information and knowledge. FCC provides a complement of expertise and services designed to support the complex and evolving needs of food businesses. As a financial Crown corporation, FCC is a stable partner that reinvests profits back into the industry and communities it serves.

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2023 farmland rental rates largely unchanged, yet cash flow advantage from renting grew

BY LYNE MICHAUD, É.A., SENIOR ANALYST, VALUATIONS AND JUSTIN SHEPHERD, SENIOR ECONOMIST, ECONOMICS
The FCC Farmland values report reported farmland value increases for 2023 which raised land affordability challenges for farm operations. Generally, the cost to rent farmland is lower than financing, thus renting is a worthwhile alternative to explore in support of cash flow, while minimizing financial risk. Location is, as for any real estate decision, a key factor. With many rental agreements locked in for multiple years, recent increases in farmland values do not immediately impact the operations bottom line.

Rent to Price ratio analysis

While there are different kinds of rental agreements used in the agriculture sector, this analysis focuses on cash rental agreements.

$$\text{Rent to Price (RP) ratio (measured in \%)} = \frac{\text{Cash rental rate per acre}}{\text{Value of cultivated farmland per acre}}$$

The national RP ratio in 2023 was 2.52%, a slight decrease from 2022 (Table 1). No rates are published for British Columbia this year as data in multiple regions were deemed insufficient to provide an accurate average RP ratio.

The largest increase in farmland values in 2023 were in Saskatchewan, Manitoba, and Quebec. With rental rates rising at a similar pace overall in those provinces the RP ratio remained stable.

In 2022, Ontario saw the highest increase in farmland values with an average 19.4% increase, with a more modest increase of 10.7% in 2023. With the RP ratio decreasing this year this indicates that cash rental rates agreements have not evolved at the same pace as farmland values.

Similar results were observed in Atlantic provinces with the rate of increase in rental agreements being lower than the rate of farmland value appreciation in both New Brunswick and Prince Edward Island. These provinces experienced higher than average increases in farmland values in 2022.

As a risk mitigation practice for renters, cash rental agreements are often negotiated for longer periods, which encourages better land stewardship. It is also important to note that there is considerable fluctuation in each province's cash rental rates and farmland values; so only the weighted provincial and national average is disclosed here. The high-end RP ratio is usually seen on farmland with the lowest value per acre in the province. Specialty crops, like potatoes, are generally negotiated at higher prices than other crops.

Renting farmland can complement land purchases and is often part of long-term strategic growth plans. Let's look deeper at how producers can compare the annual cash flow outcomes of renting compared to purchasing.

Province	2023 Rental Rates			2022 Rental Rates	
	Rent/Price Ratio	MIN	MAX	Rent/Price Ratio	Range
BC	1%			1%	
AB	2.40%	1.20%	4.80%	2.60%	
SK	3.10%	1.40%	6.20%	3.10%	
MB	2.40%	1.10%	4.40%	2.40%	
ON	1.28%	0.60%	2.36%	1.43%	
QC	1.60%	0.65%	3.00%	1.60%	
NB	2.00%	1.25%	2.50%	2.40%	
NS	1.80%	1.60%	2.90%	1.26%	
PEI	4.30%	1.90%	6.70%	4.30%	
Canada	2.52%			2.50%	

Table 1: 2023 Rent to price ratio by province, with minimum and maximum range by province, including 2022 Rent to price ratio.

Rent versus purchase decision

Renting may be part of the business strategic plan when an operation is looking to expand their land base and grow their operation. Buying land can tie up available capital and reduce cash flow, leaving fewer financing options for machinery, input needs or future expansion opportunities.

While there are obvious advantages of land ownership, cash flow should remain a key consideration for producers as this is tied to the ability to service debt and maintaining agility for capitalizing on opportunities. The difference in per acre profitability is generated by subtracting the cost of renting land from a newly purchased land cost, assuming a 25% downpayment and 25-year amortization length (Figures 1 and 2).

Since 2021, the three prairie provinces have seen an increased cash flow benefit from renting land compared to purchasing. In 2023 in Alberta, rented ground returned \$160 per acre more than newly purchased land. The same story holds true for Manitoba as the per acre difference in profitability due to renting has doubled since 2020. Saskatchewan has also seen the advantage grow for renting over owned as well but with smaller results.

Ontario and Quebec producers have also seen higher cash flow advantages when moving to rental agreements compared to newly purchased land. Ontario's rent advantage was 2.5 times higher in 2023 compared to 2020, while Quebec is 2.1 times higher. While the advantage of renting over financing is significant on cash flow, producers need to understand their cost of production before entering into a new land rental agreement to ensure it meets the needs of their operation.

Note this analysis uses the province wide rent to price ratio, which means

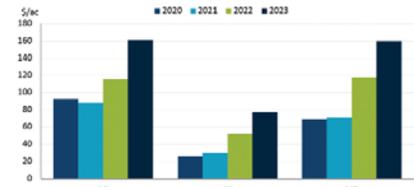


Figure 1: Per acre difference in profitability for renting vs newly purchased land in the Prairies

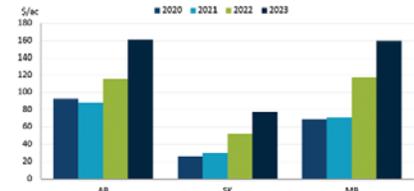


Figure 2: Per acre difference in profitability for renting vs newly purchased land in Ontario and Quebec

the cash flow advantage that renting has over newly purchased land may look significantly different across regions.

What to expect for farmland rental rates going forward

While the financial advantage has clearly swung from financing land to renting, overall profitability for an operation depends on many factors. Ownership vs. renting remains a decision that must meet the business's strategic objectives. Landlords also have a vested interest in seeing tenants committed to the land's long-term health. Sound risk management and collaboration between farmers and landowners are required for successful long-term partnerships.




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Wrapping it up sustainably

USask researchers investigate pulse proteins to replace petroleum in packaging

BY JOANNE PAULSON

Every time you unwrap a grocery store steak to throw on the barbecue, you are also throwing a piece of unrecyclable, un-degradable plastic into the garbage bin.

From there, that bit of petroleum-based waste heads to the landfill, there to remain for a long time or to find its way into fresh-water resources.

There is a better way, and Dr. Michael Nickerson (PhD) is working on it.

"There's a huge demand on landfills. Microplastics are entering oceans. It has a huge impact," said Nickerson, the Saskatchewan Agriculture and Food Research Chair in Protein Quality and Utilization in the Department of Food and Bioproduct Sciences in the College of Agriculture and Bioresources at the University of Saskatchewan (USask).

"There's a huge commitment from Canada in terms of enhancing environmental sustainability. There's a big push into biomaterials and away from petroleum-based plastics. There's a big demand on natural resources to produce them and also dispose of them. Organic materials can degrade quickly under the right conditions."

As the research chair, his role is to find value-added crop ingredient uses for food, feed and biomaterial applications.

Nickerson is presently focused on food-based "films" made from pulse and other crop proteins.

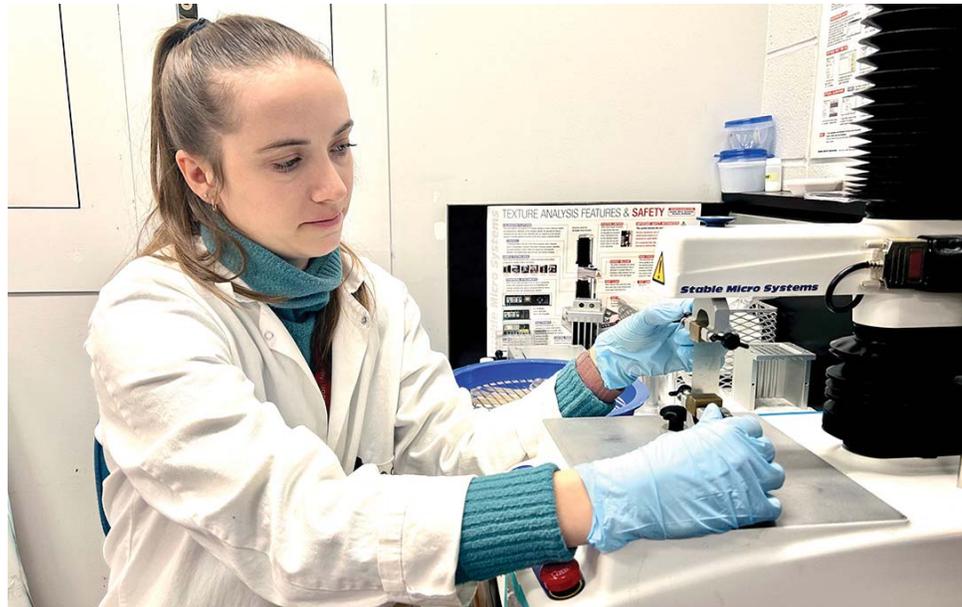
"We're trying to target a certain application for meat. We're trying to replace the synthetic packaging that wraps around your meat—the plastic wrap—and replace it with this protein-based one that is more of an active packaging," he said.

Nickerson and his team are also incorporating antimicrobial agents, such as essential oils, which are approved for food use.

"The idea is that we can control these active ingredients over time. We can not only protect the food but extend the shelf-life of these meat products."

One thing leads to another

A related innovation Nickerson is working on with colleague Dr. Supratim Ghosh (PhD) is using nanoscience to include oil



Food and Bioproduct Sciences graduate student Madeline Warburton tests the flexibility of a food-based film developed by USask researchers.

droplets that manage the diffusion of antimicrobial agents through the film.

By changing the microstructure of the film, "we can get different release profiles and different shelf-life. We have a couple of students working on it now and doing some meat trials to show efficacy of this type of packaging."

Meanwhile, Nickerson and his team are also finding some "really interesting results" branching off from the main project.

One of these is a formulation of the protein film that dissolves in water, which could lead to oral delivery systems of vitamins or oil-soluble nutraceuticals, for

example.

"Sometimes in science you come up with one thing and it opens up more doors," he said. "We're starting to see other opportunities emerging from the science from this project."

The course of new science always presents challenges, and one in this project is managing the colour pigments natural to the crops to obtain a clear film.

The other looming challenge will be scaling up—finding the technologies and willing companies to mass produce the film.

At the end of the three-year project, it

will be time to seek additional funding and attract industrial partners to the project.

"We're at the bench-top level and we have to change the way we process this to make it high throughput, which means extrusion and other technologies. We also need to find an industry that can actually deal with that," Nickerson said.

"But we want to show proof of concept and then approach some companies to help manufacture. How can we adjust this prototype and what are the challenges?"

Continued on page B15 ^{ES}



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Big Game Draw 2024 opens May 1

Starting May 1, Saskatchewan residents who want to hunt elk, moose, pronghorn or mule deer within the province can apply for the annual Big Game Draw.

"The opening day of the Big Game Draw is an exciting time for hunters," Environment Minister Christine Tell said. "The Big Game Draw offers Saskatchewan hunters a fair opportunity to access the world-class hunting in our province. Good luck to all applicants!"

Applications must be submitted online via the Saskatchewan Hunting, Angling and Trapping License (HAL) system by 4:00 p.m. on May 30. To guarantee a seamless application process, hunters can use the online residence verification tool and have early access to their HAL ac-

counts. Applications submitted after the deadline will not be accepted.

"We encourage hunters to submit their draw applications as soon as possible to avoid missing deadlines," Tell said. "Waiting until the final day can result in unnecessary delays or even missing the opportunity to apply."

Before applying, carefully review the 2024 Big Game Draw Supplement for more information and quotas for draw species. The supplement and other information can be found at saskatchewan.ca/hunting.

For more information about the draw, pool status and how to apply, hunters can visit the new 'Frequently Asked Questions' page at Big Game Draw FAQs.

Draw results will be accessible through HAL accounts starting in June, with the exception of pronghorn, which will be available in mid-July. Although candidates for the Big Game Draw will receive an email informing them of their draw results, it is ultimately hunters' responsibility to verify their results online.

Successful applicants can purchase licenses through their HAL accounts beginning August 1. For information on HAL accounts or assistance with completing a draw application, please visit: saskatchewanhal.ca or call 1-888-773-8450.

For questions about hunting in Saskatchewan, contact the Ministry of Environment's Inquiry Centre at 1-800-567-4224 or centre.inquiry@gov.sk.ca.



The 2024 Big Game Draw opens May 1.

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Wrapping it up sustainably

Continued from page B13

Pulse market worth growing

The raw materials for Nickerson's work are on the ground in Saskatchewan.

The province is a leading producer and exporter of pulses, predominantly lentils and peas, but this project may lead to increased planting of an up-and-coming Saskatchewan crop.

That would be faba bean, a legume which fixes nitrogen in the field (thereby reducing the need for fertilizer) and offers farmers an option for rotation.

It also has higher protein levels than pea. Yellow pea, for example, contains 23 per cent protein, while faba bean has 31 per cent.

"That's important, because when you dry process it, you can create ingredients with higher protein levels which means more money," Nickerson said.

Indeed, part of the reason he is choosing certain crops is to enhance the diversity of ingredients produced in Saskatchewan.



Dr. Michael Nickerson (PhD)

There has been recent "tremendous investment" in the dry processing industry, he added, while the provincial government has said in its growth plan that it hopes to see 50 per cent of pulses processed here by 2030.

"Our goal isn't just to make the product," Nickerson said. "Our goal is to increase market diversification. There's a number of companies in Saskatchewan that are processing faba beans, and the industry in the food sector are asking for this. They want the faba bean ingredients."

Nickerson is confident the Saskatchewan food industry will come through.

"Even though there are environmental impacts of droughts and disease, there's always going to be crops," he said.

"There's a huge amount of innovation at the Crop Development Centre here at the university ... and at institutes around the world, to address changes in climate and impacts on crop quality. There is a strong commitment to resilience, adaptation, and sustainability."

"I think the crop supply will always be there."

This project is funded by Saskatchewan's Agriculture Development Fund.

Water Security Agency investing in key water infrastructure projects

The Water Security Agency (WSA) is working to advance more than 60 key water infrastructure projects in 2024-25, with a focus on ensuring our infrastructure supports a sustainable, adaptable and reliable water supply for Saskatchewan.

"Water infrastructure is a major priority for our government, as it supports and provides water for domestic, industrial, recreational and agricultural purposes," Minister Responsible for the Water Security Agency David Marit said. "Our water management structures are vital to help us meet increasing water demands for a growing province."

Of the \$42 million budgeted this fiscal

year, nearly \$17 million is being invested in six major projects, including:

- Craven Dam: Fishway bulkheads and lifting system
- Buffalo Pound Dam: Emergency spillway upgrades
- East Side Pumpstation (Lake Diefenbaker): Substation upgrades
- Gardiner Dam: Public safety and operator safety upgrades (considered two projects)
- Moosomin Dam: Spillway Upgrades

There are numerous other dam infrastructure projects planned throughout many regions of the province, including areas around Cumberland House, Mead-

ow Lake, Outlook, Craik, Cypress Hills, Swift Current, Lafleche-Val Marie, Humboldt-Watrous, Fort Qu'Appelle, Craven, Regina, Saskatoon and Estevan that have started or are in the preliminary planning stage.

"These projects will be critical to ensure we can maintain resilient infrastructure that protects our communities and allows us to manage water during floods and droughts," Marit said.

"SUMA and the cities, towns, villages, resort villages and northern municipalities that we represent, appreciate WSA's investment in upgrading water infrastructure," SUMA President Randy Goul-

den said. "These structures are crucial to ensuring that our communities can enjoy a sustainable supply of water, especially during times of drought."

Since 2007, WSA has invested more than \$280 million in the maintenance, upgrading and rehabilitation of water management structures across Saskatchewan. WSA owns and operates 72 dams and control structures, as well as a network of canals and conveyance channels across the province.

For more information on WSA and to learn more about our dams and reservoirs, please visit: wsask.ca.

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Precision agriculture can improve resource use and your bottom line

Precision agriculture can help a producer improve yield and profitability while minimizing resource use, particularly water and fertilizer.

Soils aren't homogeneous within a field, which will impact how plants grow throughout a growing season.

Manage water precisely

"The ability to irrigate based on the plant's needs will allow for improved water management, optimizing yield with input cost," says Herman Simons, manager of smart agriculture applied research at Olds College of Agriculture and Technology.

Nothing affects yields like water. It's by far the biggest factor in yield variability within fields, regions and between seasons, says Steve Shirliffe, a professor in the University of Saskatchewan's Department of Plant Sciences.

Usually, more water is positive, but not always. An area that stays saturated for more than a few days can release the nitrate in the soil as nitrous oxide (N₂O), which is agriculture's largest contributor to greenhouse gas emissions, Shirliffe says.

Know your marginal growing areas

Marginal growing areas are among risk areas that emit N₂O emissions and identifying them and taking them out of production can save farmers money, as well as turn the area into one that no longer pumps out N₂O, but instead fixes carbon, Shirliffe says. There are also advantages of greater biodiversity and feed availability in dry years.

For other at-risk areas, it's important to manage nitrogen fertilizer application to not only improve efficiency but also reduce N₂O emissions.

"That's one way that precision ag, for areas that have a lot of in-field spatial variability, can both increase profits and yields and reduce environmental impacts," Shirliffe says.

Optimize your unique operation

How much you can maximize profits, though, is individual to your farm and area. "There's a large amount of variability from farm to farm, within provinces and across the country," says Evan Shout, chief financial officer at the Hebert Group in Saskatoon, Sask.

"When determining the financial impacts of using precision technologies, the math will be independent of farming conditions, weather and many other aspects specific to your farm. A farm management consultant can help estimate how your bottom line could be impacted by one or more of these technologies," Shout says.

Chat with your advisors about how precision ag could help you optimize input cost by using:

- Auto steer to optimize inputs
- Sectional control to minimize application overlap
- Variable Rate Technology (VRT) to maximize yields and minimize input costs, leading to increased profitability
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Top up on the way for eligible livestock producers through 2023 Canada-Saskatchewan feed program

Canada's Minister of Agriculture and Agri-Food Lawrence MacAulay and Saskatchewan Agriculture Minister David Marit announced additional payments will be provided to eligible livestock producers already enrolled in the 2023 Canada-Saskatchewan Feed Program. The Program, introduced on October 20, 2023, was put in place to help maintain the breeding herd in drought impacted regions of the province.

"Drought conditions are having a serious impact on livestock producers right across Saskatchewan," MacAulay said. "We will continue working closely with the province to ensure affected producers have access to the financial tools they need to protect their operations."

"These additional payments will assist livestock producers who have felt the impact of drought throughout the province," Marit said. "The Program provides additional relief measures to offset extraordinary costs to secure feed for livestock. This is a government that will always stand up for the needs of producers and the industry as a whole."

Initial payments were prorated to a maximum of 75 per cent of the total payment based on the application from producers. This prorated approach ensured that all eligible produc-



ers could receive support. The current outstanding total program budget allows for the remaining 25 per cent to complement the initial payments issued to producers who applied and were deemed eligible before the deadline. Producers within the designated regions, as originally guided by the Canadian Drought Monitor map will receive a top up of up to \$50 per head. Applicants that were in the provincial-only area will receive a top up of up to \$20 per head.

"The last couple of years have been a struggle for cattle producers in the province," Saskatchewan Cattlemen's Association Vice-Chair Chad Ross said. "Minister Marit and the Saskatchewan government were quick to respond to the challenge through the Canada-Saskatchewan feed program. We appreciate the investment in our industry made by both levels of government and thank you for the additional support announced today."

Applicants were required to submit receipts or appropriate documents for the extraordinary expenses. The deadline to submit applications to the Canada-Saskatchewan Feed Program ended March 15, 2024. Saskatchewan Crop Insurance Corporation's Feed Team will automatically reprocess all applications for producers who previously submitted applications before the deadline for funding through the Canada-Saskatchewan Feed Program.

Producers should expect to receive funds in the coming weeks.

"SARM appreciates the top up funding to the Canada-Saskatchewan Feed program which will help livestock producers who are experiencing extra costs associated with drought," Saskatchewan Association of Rural Municipalities President Ray Orb said. "SARM values the ongoing commitment from both levels of senior government to Saskatchewan agriculture."

"Producers greatly appreciate this additional drought assistance that will bring the per head assistance up to 2021 support levels in the hardest hit regions of the province." Saskatchewan Stock Growers Association President Garner Deobald said.

The Canada-Saskatchewan Feed Program received 3,486 applications.

Saskatchewan's AgriRecovery Program has been referred to as the Canada-Saskatchewan Feed Program since October 2023. AgriRecovery is a federal-provincial-territorial disaster relief framework to help agricultural producers with the extraordinary costs associated with recovering from disaster situations. AgriRecovery initiatives are cost-shared on a 60:40 basis between the federal government and participating provinces or territories, as outlined under the Sustainable Canadian Agricultural Partnership (Sustainable CAP).

Producers also have access to a comprehensive suite of business risk management (BRM) programs that are the first line of defense for producers facing disasters, including AgriStability, AgriInsurance and AgriInvest. With joint funding from the federal government and provinces, these BRM programs provide protection against different types of income and production losses.

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Deteriorating farmland affordability presents challenges

Continued from Page B2

A rising FAI (deteriorating farmland affordability) indicates that farmland values are outpacing revenue generated from farmland. While rising farmland values mean established farmers will have more equity from their assets, they also indicate that the price of farmland has become elevated compared to the revenue that can be generated from it.

In western Canada, the impact on rising farmland values and interest rate hikes has elevated the FAI to a decade high. Since 2020, British Columbia has experienced the most significant deterioration, due to higher farmland values. Alberta saw the least deterioration over the same period, partly due to slower appreciation of farmland values over the same period (Figure 2).

Farmland affordability has deteriorated to unprecedented levels in Eastern Canada, with Ontario in 2023 breaching 1981's previous record for the least affordable land as farmland values appreciated faster than the growth in farm cash receipts (Figure 3). Quebec set an all-time worst in 2022 with further declines in 2023.

Why did farmland values keep going up in 2023?

The current ratio, which is the amount of cash and inventory divided by current liabilities, indicates the available cash that an operation has readily available. Historically, Canadian farmers kept 2.5 times the cash and inventory value of current liabilities. At the end of 2022 however, Canadian farmers held 3.4 times, or the equivalent of \$15.5B more than required to meet their short term credit obligations. The higher level of cash available to farm operations allowed producers to invest in farmland despite the higher interest rate environment.

Producers in provinces that held higher cash reserves at the end of 2022 should be in a better position to purchase farmland in 2023. In the prairies, Saskatchewan producers were sitting on a near record current ratio and led Canada's FLV growth. Alberta, meanwhile, after a few years of challenging weather had less excess cash and inventory, which limited FLV growth.

Ontario and Quebec producers both held a record current ratio at the end of 2022. Strong working capital posi-

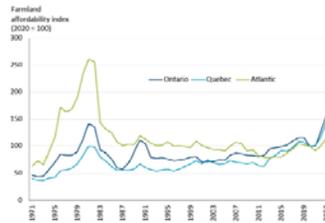


Figure 3: Farm affordability index in Eastern Canada shows deterioration in recent years



Figure 4: Higher than average cash and inventory was held by producers at the end of 2022, equivalent to \$15.5B

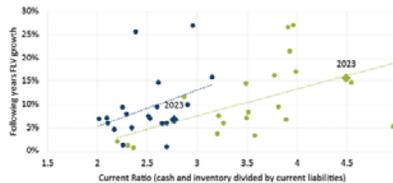


Figure 5: Current ratio for Alberta and Saskatchewan were strong in 2022, but other factors still impact FLV growth

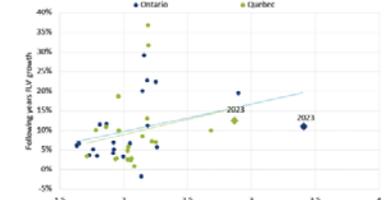


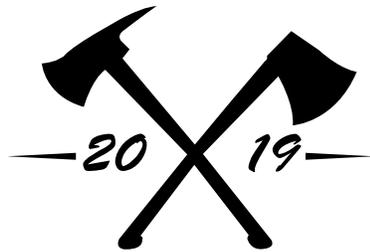
Figure 6: Record current ratios at end of 2022 by producers in Ontario and Quebec

tions may contribute to some operations' ability to expand their land base and drive farmland affordability lower.

What will drive farmland affordability in 2024

Farmland values are expected to remain strong, as farmland supply continues to be tight. With farm cash re-

ceipts projected to decline 3.2% due in part to declining prices and lower marketings, and interest rates likely to remain elevated (despite anticipated cuts by the Bank of Canada in the second half of the year), FAI is expected to deteriorate further in 2024. FCC Economics will monitor its development and provide periodic updates during the year.



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Value of agri-food exports to Vietnam sees 227 per cent increase

In 2023, Saskatchewan exported \$46 million worth of agri-food products to Vietnam, over tripling the increase in value from 2022.

The most significant increase in value came from the export of non-durum wheat which skyrocketed to \$40.6 million from \$3.7 million the previous year. Non-durum wheat was Saskatchewan's largest agri-food export in 2023, rising nearly 32 per cent to a total of \$3.7 billion in world-wide exports. Other top agri-food exports to Vietnam include peas and pure-bred swine.

"Saskatchewan producers provide high-quality agri-food products that are increasing in demand across the globe, which is reflected in numbers like these," Agriculture Minister David Marit said. "The growth in export value to Vietnam highlights our commitment to providing communities world-wide with food that is sustain-

able, safe and reliable."

Saskatchewan has invested heavily in Vietnam, establishing an international trade and investment office in the country to build relationships with stakeholders and encourage agri-food export growth.

"These numbers further reflect that Saskatchewan has the agri-food products the world needs," Trade and Export Development Minister Jeremy Harrison said. "Our International Trade and Investment Office in Vietnam has helped strengthen our ties with Vietnam and increased Saskatchewan's profile on the global stage. Through continued positive discussions with the Vietnamese Ambassador to Canada, our strong relationship is leading to more opportunities for producers right here at home. Maintaining strong bi-lateral relationships with our international partners is more important than ever,

and our government remains committed to sustained engagement both here and in Vietnam."

Saskatchewan's Vietnam office works with industry partners to trade missions and attend events like VietStock. Through this engagement, the Saskatchewan-Vietnam office attracts Vietnamese stakeholders to Saskatchewan to participate in events like Canadian Western Agribition. Vietnam is also party to the Comprehensive and Progressive Agreement for Trans-Pacific Partnership, which promotes free trade in the region.

Saskatchewan has already surpassed its 2030 Growth Plan target of \$20 billion in agri-food exports with total shipments of \$20.2 billion for 2023. Overall, the total value of Saskatchewan's agri-food exports increased nearly 10 per cent over the previous year.



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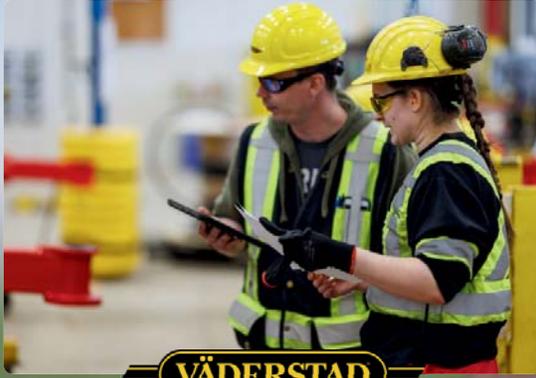
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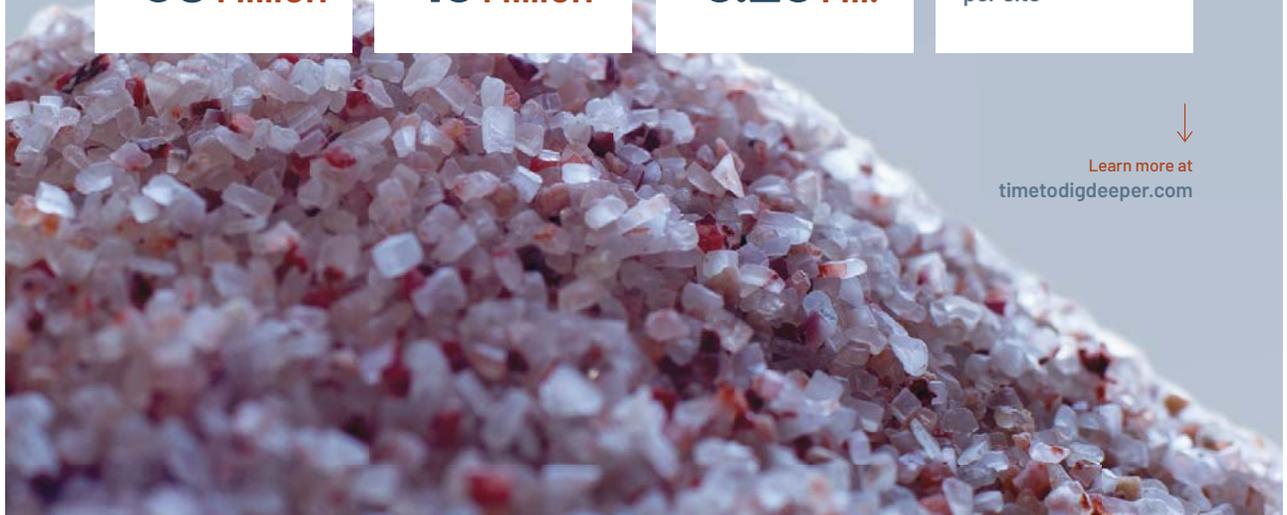


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