

NOVEMBER 2023



A photo of the Canadian Light Source experimental facility at the University of Saskatchewan from above. See more photos on Page C3.

Adding calcium to soils can help increase organic matter, trap more carbon

Researchers from Cornell University, Purdue University have identified a previously undiscovered mechanism triggered by calcium when it's added to soil.

BY GREG BASKY

Farmers add calcium to their soil for many reasons related to increasing crop yields—including regulating pH and improving soil structure.

Using the Canadian Light Source (CLS) at the University of Saskatchewan, scientists from Cornell University and Purdue University have identified a previously undiscovered mechanism triggered by calcium when it's added to soil. Their finding could lead to more strategic use of the mineral in agriculture.

Researchers already knew that calcium impacts the way organic matter is stabilized in soil. What wasn't known was whether calcium had an effect on which microbes were involved and how they acted. Microbes are microscopic organisms that live in the air, soil, and water; in soil, they process soil organic matter and help promote plant growth.

"We showed that by adding calcium to soil, we changed the community of microbes in the soil and the way they process organic matter," says lead researcher Itamar Shabtai, an assistant scientist with the Connecticut Agricultural Experiment Station. "They processed it in a more

efficient manner—more carbon was retained in the soil and less was lost to the atmosphere as CO₂."

Carbon, which makes up about half of the organic matter in soil, is incredibly important to almost all soil properties, says Shabtai, who carried out the research as part of his postdoctoral fellowship at Cornell. "Soils that contain more carbon are generally healthier. They are better able to hold on to water in drought conditions. Soils with higher amounts of organic carbon are also able to deliver nutrients more efficiently to plants and promote plant growth, and they're more resistant to erosion."

From a global point of view, soils contain significant amounts of carbon, more than plants and the atmosphere combined, says Shabtai, so holding on to that carbon can help address climate change. "If we can increase carbon in soil, we can perhaps make a dent in the increase in atmospheric CO₂ that we're seeing."

The researchers used the SGM beamline at the CLS to measure the amount of plant matter decomposed following the addition of calcium, while the Mid-IR beamline enabled them to identify and quantify the stabilized carbon in the soil—data impossible to gather in any other

way, says Shabtai.

Their findings can potentially benefit agricultural producers by giving them another tool to help maintain and improve the organic matter in their soils. "Now that we have a better understanding of how calcium can impact how microbes improve soil carbon, we can perhaps use soil amendments that contain calcium and are already being used by farmers—such as lime and gypsum—in a way that can benefit soil organic matter."

The Canadian Light Source (CLS) is a national research facility of the University of Saskatchewan and one of the largest science projects in Canada's history. More than 1,000 academic, government and industry scientists from around the world use the CLS every year in innovative health, agriculture, environment, and advanced materials research.

The Canada Foundation for Innovation, Natural Sciences and Engineering Research Council, Canadian Institutes of Health Research, the Government of Saskatchewan, and the University of Saskatchewan fund CLS operations.

See more photos on page C3

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Business Risk Management Programs continue to protect through \$2 billion in forecasted payouts for Saskatchewan producers

Today, the Governments of Canada and Saskatchewan announced forecasted payments under the suite of Business Risk Management Programs, administered by the Saskatchewan Crop Insurance Corporation (SCIC).

"Producers faced another challenging year and have had to make tough decisions in the face of extreme weather. We are working closely with our provincial counterparts to ensure producers have access to the full range of business risk management programs," said federal Minister of Agriculture and Agri-Food, Lawrence MacAulay. "We will continue to work together to ensure farmers have access to the tools they need to continue to feed Canada and the world."

"We recognize it's been another challenging year in some areas of our province," Saskatchewan Agriculture Minister David Marit said. "Our suite of Business Risk Management Programs continues to respond to support farmers and ranchers. With a forecast of nearly \$2 billion in support, I continue to encourage all producers to continually reassess options available through the full suite of Business Risk Management Programs."

With approximately 30 per cent of the 2023 Crop Insurance Program claim payouts already paid to producers; forecasts indicate that total program payments may reach \$1.85 billion. Most producers are eligible for advance payments on claims, allowing money to flow to producers before claims are completely verified. Total Crop Insurance claim payouts remain a forecast as the deadline for Crop Insurance customers to report their detailed net production and register a claim is November 15, 2023.

Throughout the growing season, additional supports were announced through SCIC's full suite of Business Risk Management Programs:

In July, the federal and provincial governments announced a supplemental freight adjustment to support producers who experienced over-winter wildlife damage to their stacked forage. The announcement also included provincial-wide support with changes to the existing prevention program.

In August, as dry conditions negatively impacted crop yields, including forage crops, SCIC doubled the low yield appraisal thresholds, working with producers as they made on-farm decisions to salvage grain crops for livestock feed.

In September, the federal and provincial governments announced over 90 per cent of insured Forage Rainfall Insurance Program (FRIP) acres received a payout for 2023. The total 2023 FRIP indemnity paid



The Governments of Canada and Saskatchewan announced forecasted payments under the suite of Business Risk Management Programs, administered by the Saskatchewan Crop Insurance Corporation (SCIC).

was \$60 million.

Effective for the 2023 program year, the AgriStability compensation rate increased from 70 per cent to 80 per cent - providing a benefit payment of 80 cents

for every dollar of decline below the trigger point. Due to this compensation rate increase, producers with an eligible margin decline will receive larger AgriStability benefits.

Producers are forecasted to receive \$115 million in the form of matching government contributions through the AgriInvest Program in 2023. As of October 2023, Saskatchewan

producers collectively have over \$1 billion in their individual AgriInvest accounts

An additional \$147 million in federal/provincial support is now

flowing through the 2023 Canada-Saskatchewan Feed Program (\$77 million federal and \$70 million provincial). Producers can submit their applications, review eligibility and additional details online at www.scc.ca.

Under the Sustainable Canadian Agriculture Partnership (Sustainable CAP), producers can access support provided by the Governments of Canada and Saskatchewan. AgriStability protects Canadian producers against large declines in farming income for reasons such as production loss, increased costs, and market conditions. Crop Insurance is a federal-provincial-producer cost-shared program that helps producers manage production and quality losses. 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.



Regina Canola Crush Facility Bringing new opportunities to Saskatchewan

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Southey, SK - December 13

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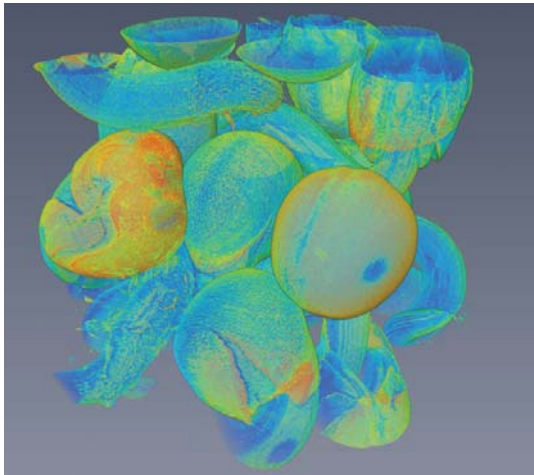
Adding calcium to soils

Photos continued from page C1 on how, using the Canadian Light Source (CLS) at the University of Saskatchewan, scientists from Cornell University and Purdue University have identified a previously undiscovered mechanism triggered by calcium when it's added to soil. Their finding could lead to more strategic use of the mineral in agriculture.

Right: Research on the IDEAS beamline at the CLS with industrial staff scientists Jigang Zhou and Toby Bond.

Below: A computed tomography scan of canola seeds in the middle of germination. The emerging plants can be seen breaking through the shells of the seeds to search for water and nutrients

Below right: Storage Ring



Above: CMCF Science Associate Kathryn Janzen demonstrates the mode that allows users with active proposals to collect data at the beamline without leaving the home laboratory. The samples are shipped to the CMCF then loaded into the robotic automounter by beamline staff. Using a freely-available software client installed on your laboratory computer, you can connect to the beamline through a secure encrypted channel in order to perform experiments with minimal intervention by beamline staff.

Saskatchewan agriculture helps feed the world and helps fuel our province's growth.

Thank you to our agriculture community for the enormous contribution you make!

Steven Bonk, MLA

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Three ways to create personal income from a farm corporation

BY LANCE STOCKBRUGGER, FCC

Running your farming operation as a corporation is increasingly common, so it's important to understand how this structure affects your personal spending for plans like retirement and wind-down of your farming career. Methods used decades ago by previous generations will not have the same success in today's complex tax system.

Understanding that a corporation is only a tax deferral is key to reducing your overall business and personal taxes. Paying the low corporate tax rates on the business is important to enabling your operation to reinvest larger after-tax profits on equipment, land or livestock. Taking the money out of the corporation for personal spending on groceries, personal vehicles, and recreation is where the tax deferral of a corporation ends. Taking funds out to cover these personal spending needs requires paying personal tax rates.

Personal tax brackets are graduated with higher rates assessed on higher income levels. To reduce overall personal taxes, paying personal tax annually must be implemented sooner rather than later, regardless of your current annual personal spending. Every year, each taxpayer has a set of tax brackets that range from 0% to approximately 50%, depending on the province. Utilizing the low tax brackets annually is key to reducing your overall long-term personal taxes.

A strategy I encourage taxpayers to use every year, regardless of their spending, is to declare enough personal income to utilize the first two tax brackets for every shareholder of the corporation. This equates to approximately \$100,000 (depending on your province) of before-tax income. A corporation with four shareholders would mean \$400,000 of income to be extracted from the business. Some

argue that they live a modest lifestyle and don't need that much personal income to live, and the money can be more effectively used in the business to expand or pay down debt. This is where the shareholders' loan comes into the equation.

Any funds not required to cover personal spending and personal taxes can be lent back to your corporation as a shareholders' loan. The operation can then use these extra funds for business purposes. Funds not withdrawn for personal use will increase the shareholders' loan. Typically, the shareholders' loan has no interest or repayment terms. It simply ebbs and flows to cover the personal spending of the shareholders.

Building this loan over a period of years will reduce your personal taxes over time, regardless of the level of personal cash needed in any year. For instance, the

shareholders' loan could be used to fund a large personal purchase in the future, like a retirement home. Building up a loan to cover most or all of the funds needed over a period of years will allow you to take a large sum at once without affecting your income taxes. Since income taxes increase substantially as your income increases, this will more than cover any time value of money concerns with paying personal taxes early.

Here are three ways to create personal income from your corporation:

1. If the corporation needs a deduction from its taxable income, a wage could be declared on which the shareholder will pay personal taxes and Canada Pension Plan premiums.

2. If the shareholder personally owns land farmed by the corporation, land rent

can be paid. This will not require Canada Pension Plan premiums to be paid, but Goods and Services Tax must be assessed and paid on it.

3. A dividend could be declared from the corporation's after-tax profits. That means it's not a deduction for the corporation, but the shareholders will get credit for the corporate taxes already paid by the corporation. A dividend must be paid to all shareholders of the same class, so it might take some extra planning if some shareholders have or want other types of income.

Regardless of how you earn the income from your corporation, paying taxes over time and utilizing the lower rate taxes available to you every year will reduce your taxes and provide more flexibility for future personal spending on your retirement.



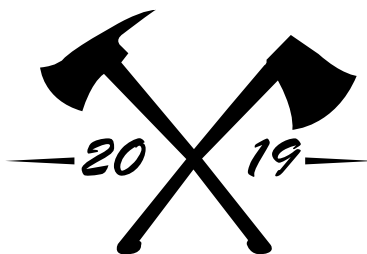
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The short season after harvest and before snow

What an autumn season! Well, until it wasn't. Over the space of a good week or more a few short weeks ago, we enjoyed some awesome days and great temperatures that allowed us to get the combines cleaned up and vacuumed and put away. Vehicles too were wiped down and vacuumed out, not in my usual nine hour detailing process, but they were given at least a cursory clean. In fact, the hopeful-that-we-would-soon-be-done feeling that I had on that last day of harvest in mid-October saw me madly cleaning the farm half-ton before I took the final meal in the field out.

That nice weather allowed hubby and I to quickly make a bit of an enclosed cat pen for a couple of new-to-the-farm kittens. Some 2x4s and chicken wire joined to the insulated cat house allowed the two little fellows a safe space before they were transferred to the greenhouse. As we worked, we noticed a bit of damage to the roof of the cat house which technically looks like an A-framed dog house with a much smaller entry door. The twins and I had built the cat house out of scrap lumber during Covid and had used old red barnwood boards for the roof. Upon closer inspection, hubby says to me, "Looks like this piece here didn't break off, looks more like it was cut with a saw."

That prompted me to take a closer look as well and lo and behold, not only was one of the roof boards "broken" off, but there was another piece in the middle of the roof that lifted out and had clearly been cut as well.

When I saw the twins (12) the next day, I asked why there were boards cut out of the roof of the cat house. "Oh we were trying to put straw in there and the door is tiny so we thought we could put it through the roof." Okay, so now I am laughing. I mean, really laughing. "We didn't know it was insulated up in the roof," they added. And so off we went to round up a replacement board to seal it back up. I love that they were so determined to make a warm, safe space for the kittens that they attempted to find a solution to the tiny door problem. I am sure you'll hear me chuckling every time I walk past that cat house from now on though as I think of the holes that the boys had cut in the roof. Also I'll be wondering if I should take one end wall off and make a large hinged front door for easy access to the inside.

The twins have been faithfully caring for their kittens but the time is soon coming for them to make the transition from the greenhouse to the "warm room" in the barn. That term is a bit of misnomer in that it doesn't feel all that warm in there to me when it's "cow-less." Anyhow the twins asked if I could somehow close in the gate of the warm room so no raccoons can get in. And so it was that on a beautiful November day a week or two ago, hubby and I could be found closing in the gate with coroplast so the kids can eventually get their kittens settled in the barn. Don't tell the twins, but I am fairly certain it's not particularly raccoon-proof.

The beautiful fall season saw us still watering flower pots until the middle of October (now that's rare) and it all seemed a bit surreal. The grass was green, the flowers were still looking quite lovely and just two days before that first snow fall, I gave a final cut to the lawn (more to

The Lighter Side of
Life...
DOWN ON THE FARM

by donna beutler
FREELANCE PHOTOJOURNALIST
dl_beutler@yahoo.ca



chew up the leaves, to be honest). I hung up my weed-whacker one day and pulled out my show shovel the next. And just like that, winter had arrived and along with it, cool enough temperatures to see me making good use of my scarf and mitts.

My middle-aged calico cat was somewhat taken aback and would go out the front door and into the snow and promptly walk around the house and want in the back door. A hundred times a day. The younger tabby on the other hand would go to the front door but not step a foot outside when I opened the door. I presume she thought the weather out back would be better because she would promptly go to the back door and I would go through the same process: open the door and watch as she sat and looked outdoors, never venturing a single cat paw into the snow though. Repeat one hour later and pretty much every hour all day long. "Really?" I finally said to her, "It's going to be like this for six months. Worse, even. Get used to it!" Three weeks later and she still hasn't got it figured out.

With the arrival of the snow came the opportunity to find 10 consecutive 'free' days that we could get out to the mountains to visit family. Normally I would call it our post-harvest getaway, a chance to refresh and recharge. I have to admit though that I really didn't feel like I deserved a 'break' as I feel like I didn't carry any of the burden of the harvest season. I didn't run for parts (not very often anyhow), I didn't run a combine (straight-cutting is not for me), and I only hauled what seemed like a few suppers to the field. Short days in the field can result in less meals having to be hauled out as our end of September/early part of October days were indeed short ones. Nevertheless, hubby was looking forward to the break from the farm and off we went.

There is nothing quite like the anticipation of seeing the mountains—well, usually there isn't. This time around, a bout with Covid caused me to barely be able to keep my eyes open as we drove from Calgary to Banff. And so, as luck would have it, hubby and I fought off the nasty cold for several days—in a hotel room in Canmore. Fortunately for us, we had

booked a one-bedroom suite complete with kitchen, laundry, living room, fireplace, outdoor deck with BBQ and an outdoor hot tub. And so, along with a little Buckley's or perhaps it was NyQuil, I'm not sure, some cough candies and a tub of ice cream (oh woe was me—that sore throat was nasty), we survived and were glad we had taken along enough groceries for our week there.

Despite feeling mostly miserable, I walked miles around Canmore, stayed away from the stores (hubby was delighted that the credit card was on hiatus), and took some time to read and look online for a few winter-time projects. Perhaps a re-do of the bedrooms this year? Or build a wall? How about some ceiling tile in the basement? I just know there's a project out there waiting for me! And hubby is already groaning and thinking what I "didn't" spend in the mountains, I will be making up for as winter settles in and his better half gets building up, ripping out or changing up. (I have had some reminders from said hubby: "The house isn't even 10 years old yet. It needs nothing." Oh ... but doesn't it?)

On a gorgeous November day (as in about a week ago if I have press day correct in my mind as I write this), hubby and I ventured out to our happy place at the creek, roasted hot dogs and enjoyed the sunshine and the view. Presumably the bears are all comfortably enjoying their long winter's nap so I didn't need to be constantly looking over my shoulder. The hills and valleys seemed to stretch on forever as we took in the scenic view from our lawn chairs around the campfire. It never fails to amaze me that such beauty exists right in our own backyard, no matter what time of year. And right here in Saskatchewan to boot!

As we approach the end of November with barely a month left before Christmas, it's time to get the gifts purchased. Oh, and the decorations put out. And the tree set up. And the Christmas photo order done. The Christmas letters written. The baking done. The turkey purchased. Okay, now that's overwhelming just thinking of it. And just when I feel a tad overwhelmed, I am reminded of the reason for the season and why His great love for us is worth getting excited about.

Just recently, several kids and adults met at our church to pack shoebox gifts for those less fortunate in other parts of the world. This year the boxes we packed will be going to Ukraine to help bring some of the wonder of the season to those living in tough times. In some ways, it seems like such a little thing that we are doing by packing up little gift boxes, but it is our way of spreading Christ's love and to share some Christmas joy. And speaking of joy, here's hoping all our farmer friends and all of our newspaper readers have survived the busy fall season and are looking ahead with delight to enjoying (surviving?) the Christmas season. Until next time...

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Sharing a love of Canadian agriculture worldwide

BY JENNIFER GLENNEY, FCC

After leaving her corporate agriculture career to raise her children and be more active on the family's ever-growing ranch in Ituna, Saskatchewan, Adrienne Ivey wanted to keep a foot in the agriculture industry. Sharing her family's story with the public was an opportunity that suited her perfectly.

Adrienne's communication journey began after she and her husband were named Saskatchewan's Outstanding Young Farmers in 2014. When mainstream media requests began pouring in, Adrienne realized how much people want to hear stories straight from the farm.

What began as a heightened presence on social media has now grown into YouTube video production, TEDx Talks, podcasts and international travel to share her story, and the stories of other Canadian farmers and the Canadian agriculture industry.

Why I talk about agriculture

This business venture really began after I realized the need for people to speak up for agriculture. It was during a period when there was so much misinformation about Canadian agriculture online and people were inexperienced with social media and separating what's true from what isn't. Even the idea that correct and incorrect information was being shared online was not yet widely acknowledged. This was about 15 years ago. I felt it was important to put accurate information out there to help balance any falsehoods or misleading stories.

People from other walks of life don't have the privilege of seeing all the things we do on our cattle ranch. So, I share it with them openly.

Build intentional relationships

Once I'd built a name for myself in the industry through Twitter and blogging, I became involved in the wider agriculture community such as Ag in the Classroom, industry boards and agricultural organizations. This led to deeper learning and creating meaningful relationships with others in agriculture. I also cultivated many purposeful relationships with mainstream journalists in Saskatchewan and across Canada; I became their point of contact for agriculture-related articles. Even if I didn't have much knowledge on a specific topic, I was able to connect them with someone who did.



Adrienne Ivey of Ituna, Saskatchewan left her corporate agriculture career to raise her children and be more active on the family's ranch. Adrienne's communication journey began after she and her husband were named Saskatchewan's Outstanding Young Farmers in 2014.

Try different outlets

There are many methods of communication to reach the public, so I feel it's important to continue pushing myself to try different avenues of speaking. The biggest thing is to be open to opportunities and brave enough to put myself into situations that are unknown to me.

For example, I was asked to do a TEDx Talk, which was a fantastic way of reaching audiences outside of agriculture. Over the years, schools and public libraries have run events that I spoke at. Continuing to put myself out there and being open to these opportunities is important.

Share with different audiences

Topics and the vocabulary I use differ based on who my audience is. When sharing with an agriculture-based crowd, there's not much of a point in telling them how awesome agriculture is – they already know. Instead, I focus on inspiring them to share their stories and offer tricks to do so, including how to be effective in their communication.

For example, focus your efforts where you can make the most impact. When speaking with an audi-

ence without an agriculture background, I share the good news about Canadian agriculture, what farmers are doing to reduce their carbon footprints, how they are involved in their local communities and the impacts of agriculture on the Canadian economy. This helps them relate the giant agriculture industry to the food on their tables while connecting all the dots along the way.

Connect with the consumer

Some tough conversations come along with this journey, but the benefits tend to outweigh the negative side of sharing our farm's story. There's no other feeling quite like seeing that light bulb moment when someone who has no connection to agriculture understands that every single farming family across Canada cares greatly.

When I start talking about the cool things we're doing, I make sure they know I'm just an average farmer. "I'm nothing special," I say. "Our family is just doing what all the other farming and ranching families across Canada are doing." Seeing that realization on their faces is my favourite part of all.

Support each other

The largest challenge I have faced is seeing farmers disagree on the "right way" to share our stories, and what they consider to be the "right" or "wrong" way of farming. I expected backlash from activists, especially on more controversial topics such as animal agriculture and GMOs, but it's very disheartening to see farmers disagreeing. When farmers support each other on this journey, we get further in terms of public trust.

Diversity in farms, and voices, is our strength and something we should be supporting.

Seek and accept opportunities

It's hard to say what I most look forward to next. I've had some great opportunities in this venture, such as the TEDx Talk, and being invited to the McDonald's worldwide conference to speak with restaurant owners about the sustainability of beef and raising beef cattle in Canada. I'm looking forward to the amazing opportunities that are to come.

From an AgriSuccess article.

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AgBio graduate explores soil health and legume biodiversity

Warren McAuley's thesis research focused on how the inclusion of faba beans within an intercrop can increase soil health indicators.

BY BRETT MAKULOWICH
Healthy soil is more resilient to drought, increases nutritional density of food, fosters biodiversity, absorbs and filters more water, and helps fight climate change by absorbing carbon from the atmosphere. Since soil is a non-renewable resource, it is vital to increase soil health around the world.

For University of Saskatchewan (USask) student Warren McAuley, it is important to research practical ways producers can improve soil health via the crops they plant.

"My research builds upon the Saskatchewan Assessment of Soil Health (Wu and Congreves, 2021) to see how changes in cropping systems and species impact soil health in a one-year period," said McAuley.

McAuley will officially receive his Master of Science in Soil Science at USask Fall Convocation, taking place on November 8 at Merlis Belsher Place.

In May 2023, he successfully defended his master's thesis, Effect of Intercropping with Faba Bean on Land Equivalency Ratio and Soil Health in Saskatchewan. McAuley was co-supervised by Dr. Maryse Bourgault (PhD) and Dr. Kate Congreves (PhD). Bourgault is an assistant professor in the Departments of Plant Sciences and Soil Science in the College of Agriculture and Bioresources (AgBio), and the Western Grains Research Foundation Integrated Agronomy Research Chair. Congreves is an associate professor in the Department of Plant Sciences.

McAuley conducted his research over two field seasons at USask Kernen Crop Research Farm. Both intercrops (when multiple crops are grown together such as legume and non-legume) and monocrops (a single crop) were grown. The soil samples from the crops were analyzed in three different labs in AgBio.

"The results of my re-

search showed that intercropping with faba beans can be a viable option for having a land equivalency ratio (LER) greater than one for producers, showing increased productivity over a monocrop," said McAuley.

LER is a measurement of what the crop yield advantage is for producers to plant intercrops versus monocrops.

McAuley's research also looked at how intercropping affected soil health indicators. Soil health indicators from the Saskatchewan Assessment of Soil Health include total nitrogen, soil protein, organic carbon, active carbon, and total phosphorus.

"Over a one-year period, the short-term soil health indicator of active carbon increased in the legume over the non-legume monocrops," said McAuley. "This is indicative of a greater soil microbial population. The longer-term indicators of soil total nitrogen and organic carbon showed no difference over a one-year period, although both soil



Warren McAuley will receive his MSc in Soil Science at 2023 USask Fall Convocation.

protein and active carbon contribute to total nitrogen and organic carbon in the longer-term."

"The real-world application of this research provides a better understanding of what impacts short-term soil health indicators, and how soil health can be increased via the inclusion of legumes within a cropping system," said McAuley. "It was very practical to see what changes soil health underwent in a field setting."

McAuley's research was funded by Western Grains Research Foundation. McAuley excelled academically and received

the following scholarships during his master's degree: the Natural Sciences and Engineering Research Council of Canada Graduate Scholarship, the Canadian Foundations for Food and Agriculture Education Dr. Karl C. Ivarson Agriculture Scholarship, and the Dollie Hantleman Scholarship and the Education Enhancement Travel Scholarship from AgBio.

Originally from Vermilion, Alta., McAuley chose USask for bachelor's and master's degrees in soil science "because it is the most dedicated soil science program in Canada." "The College of Agricul-

ture and Bioresources is such a welcoming place. You can knock on any professor's door, and they are able to lend you some of their vast experience," said McAuley. "There is a great community of students that you feel accepted by and supported by each other."

Now that his master's degree is complete, McAuley is working as the northwest director at the Saskatchewan Association of Watersheds. The

organization leads projects and programs to improve and protect ground and surface water resources. McAuley would like to continue to work in the non-profit field in the future.

"I'd like to take the regenerative practices that I've learned and be able to teach in the developing world how to improve agricultural practices while focusing on what nature can provide for us within a food production system."




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Are you estimating your overheads well?

BY RICHARD KAMCHEN, FCC

As a farm operator, you need to keep a close eye on overheads for an accurate picture of your profitability.

Alberta cattle rancher Ryan Copithorne suspects many cattle producers aren't accurately measuring their overhead costs. And this likely translates to other types of farming operations as well.

"Most ranchers think they operate at \$1 per day grass costs in the summer and \$2.50 to \$3.50 per day wintering costs, but if they properly valued their overheads, they would find it is much, much higher," he says.

Overhead is another way of saying fixed costs, which when combined with variable costs, measures cost of production.

Fixed or overhead costs exist no matter what is produced on the farm. Rent is a good example.

"Cows can't afford to pay rent - in most cases, it's difficult to turn a profit on cows if you're paying land rent," says Copithorne, who also owns market analysis and risk management firm Cows in Control. "Land expense can be 20 per cent of the operating cost of a cow. You're competing against older operators who own their land outright and don't have this expense. This has been the challenge for young people."

Fully account for overheads

Justin Shepherd, senior economist with FCC, says that failing to fully account for overhead costs leads to inaccurate profit calculations and a false sense of how

your farm operation is performing. "Future investments always have a degree of uncertainty, so starting with incorrect data magnifies the risk," he says.

Get on top of it

Shepherd says financial literacy continues to grow among farm operators, who may even run into challenges from an overabundance of information when selecting systems that work best for their operations.

"Like all things in agriculture, there is a wide range of measurement and awareness of fixed costs. While there are slightly different methods used for calculating cost of production, the key is that a farmer has a consistent process so that they can compare current and future years' cost of production against their historical records," Shepherd says.

Overhead costs to watch

- Property taxes
- Mortgage or rent
- Insurance
- Utilities
- Maintenance
- Depreciation
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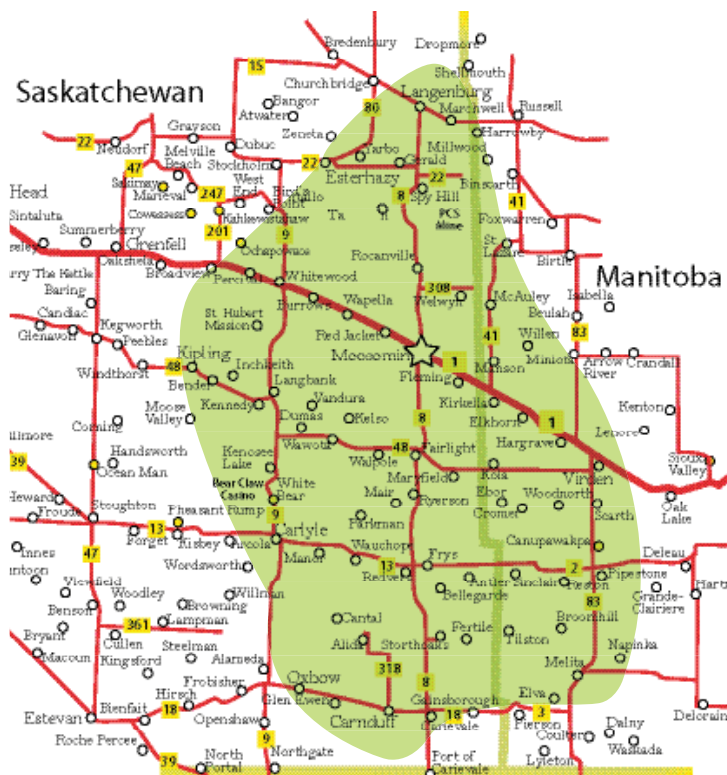
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To know your markets, lean on your network

BY RICHARD KAMCHEN, FCC

The value of relationships

Building relationships and monitoring commodity prices are key components of marketing farm production.

Frederic Castonguay, FCC territory relationship specialist, comes from a sales background where he learned the importance of establishing strong and long-lasting relationships. Those come with knowing your customers, what matters to them and what you can provide them, showing them that you understand their needs and long-term goals, and adding value, he says.

Chad Berry of Over the Hill Farms and Under the Hill Farms near Cypress River, Manitoba, has honed great relationships with colleagues, even holding a golf tournament to show appreciation for their farm suppliers. Berry says farmers should talk to anyone that can benefit from their opportunities to market commodities at premium values. That includes other farmers.

"They've often been exposed to something that you have not," he says.

It also pays off to extend long-term relationships with buyers.

"If they're in a bind looking for something to fill a void, the people they know and trust will get that opportunity," Berry says.

Neil Blue, Alberta Agriculture and Irrigation's crop market analyst, also sees value in cultivating relationships with a network of contacts for following prices and obtaining market commentary.

"Doing so helps a producer have more confidence in making sales decisions," Blue says. "Alternatively, some producers do not enjoy making their own marketing decisions and instead rely on subscription-based marketing services to provide advice on when and how much to price."

Follow futures markets

Once you have others' perspectives



and have a sense of how to price your products, it's obviously important to find out if you're getting a fair deal. One way is to follow futures markets and use those prices as a guide.

"Producers can follow futures markets for information that relates to their products," Blue says. "In doing so, it's useful for a producer to have some knowledge of the relation between a specific futures price and the value of their commodity, that is, the basis for that commodity."

The basis is the difference between the prices of the cash—the actual physical commodity—and futures.

Canola is the only crop with Canadian dollar-denominated futures, although farmers can still access U.S. dollar-denominated markets.

"It's useful to be at least aware of exchange rates and their effect on prices of one's commodities to market, particularly for the exchange rate between Canada and the U.S.," Blue says.

When tracking futures, western Canadian spring wheat growers focus on the Minneapolis Grain Exchange's hard red spring wheat, but in Ontario, where the

bulk of the crop is soft red winter wheat, producers look to the Chicago Board of Trade's corresponding wheat market.

Additional U.S. dollar-denominated futures of use to Canadian producers include oats, corn, soybeans and soybean products, and cattle and hogs.

Futures vs. local prices

Because barley doesn't have its own futures contract, growers will monitor the direction of Chicago corn futures.

But the correlation isn't consistent from year to year, says Blue. During years of heavier-than-usual corn imports from the U.S., the barley-to-corn futures relationship becomes more relevant, he says.

Price discovery gets even murkier for commodities without any kind of corresponding futures markets.

"If a producer only has the cash market available for a product, they should know their costs of production and understand the factors affecting each of those commodities," Blue says.

For instance, there isn't much that pulse and special crops growers can look at that correlates consistently, Blue says.

That means it's even more necessary for growers to check local market conditions and pursue current bids from buyers.

Sell or hold?

So now that you've talked with people in your networks, taken in all your price data, and considered bids from buyers, what do you do with this information? Some say to compare prices to those of six to 12 months ago, while others urge making a sale whenever it's profitable. No one, however, recommends waiting for market highs, which are nigh impossible to predict.

"Because nobody knows what prices will do in advance, it's generally a good strategy to price commodities incrementally over a period of time," Blue says.

The timing of sales will differ between grain growers and cattle and hog producers.

"A crop producer with a storable product can more easily spread the sales commitments over time," Blue says. "Livestock producers may need to deliver their product within a narrow time frame."

Cattle and hog producers, however, do have some forward-pricing alternatives to consider using, such as the Western Livestock Price Insurance Program, forward contracts with buyers and the U.S. livestock futures markets, he notes.

Another general rule is to mind seasonal patterns, such as how a great deal of cattle and grain gets brought to market in the fall. Marketing outside of those traditional marketing seasons, as well as forward pricing, can be significant advantages.

A forward contract is a means of reducing price risk by locking in a price well ahead of the expected purchase date. Blue notes many producers who forward-price also do so to meet their cash flow needs.

From an AgriSuccess article.

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THE WORLD-Spectator

Farm equipment sales anticipated to slow in 2024

With higher interest rates, increased equipment prices and a decline in commodity prices, farm equipment sales are anticipated to slow going into 2024, according to Farm Credit Canada's (FCC) 2024 outlook for the Canadian farm equipment market. But an aging equipment fleet could make the slowdown short-lived.

The farm equipment market saw strong sales at the start of 2023 as inventory levels of new equipment rebounded and farmers recorded record-high cash receipts. Canadian implement manufacturing dollar sales are also expected to finish higher in 2023 due to price inflation on raw material used in manufacturing. But with drought in western Canada and tighter revenues for the hog and dairy sectors in eastern Canada, combined with high interest rates, producers are expected to be more cautious entering 2024.

"Farm revenue is a main driver in equipment sales," said J.P. Gervais, FCC's chief economist. "Record-high crop receipts in 2022 and the first half of 2023 put many Canadian farmers in a strong financial position to absorb the rising interest rates and equipment prices. We saw more cash purchases. This year, the drought in western Canada has impacted overall production, reducing cash flow for some producers."

A slowing of equipment sales means new inventory levels will continue to increase, returning closer to pre-pandemic levels. In 2023, inventory of new equipment rebounded and is now in line with the five-year average for most categories. Air drills and 4WD tractors are some of the



Air drills and 4WD tractors are some of the few equipment categories where sales growth is anticipated in 2024 as delivery issues and low inventory in prior years drive sales up.

few equipment categories where sales growth is anticipated in 2024 as delivery issues and low inventory in prior years drive sales up.

However, strong equipment sales between 2008 and 2014 and longer replacement cycles indicate that Canadian farm equipment fleets are starting to age.

"Producers will be weighing the efficiency gains of newer equipment compared to the costs of repairing their current fleet," explained Gervais. "This creates an opportunity for equipment dealers to sell new and used machines, as well as sell parts and offer services to maintain older fleets. This is a trend to watch in 2024."



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