

Chair's Message The journey continues

Kent Erickson, Chair | Alberta Wheat Commission Board of Directors

Since 2006 I have been representing wheat farmers on Commissions starting with the Alberta Winter Wheat Commission and then as a Director with the Alberta Wheat Commission (AWC). A lot has changed and developed in that time. We have seen changes to the way we market our grain, the formation of AWC as a leader in the wheat industry, and the development of Cereals Canada.

This industry is built on great leadership and dedication from many different sectors. But, transitioning to this new world has not been without some hardships and fears of the unknown. We have faced questions such as, how will we market wheat on our own? Who will represent us to our export countries? How will research continue to grow and benefit our stakeholders? Who will represent us in the changing political world?

I believe AWC has done a great job filling this void over the last few years. AWC has been part of *Team Canada* on the new crop missions, developing and maintaining relationships with key export markets alongside our industry partners who move our product and develop the varieties needed for future growth. We have also been key contributors to organizations like the Western Grains Research Foundation and developed new partnerships with the public sector and private organizations to leverage research dollars and ensure our industry continues to maintain a reputation for producing high quality wheat. We have made an impact on the changing political environment as agriculture

policy is being shaped. And finally, I am excited about AWC's support for scholarships at colleges and universities across Alberta and support for extension programs that can help develop strong leaders for a progressive and vibrant wheat industry in Alberta.

All of these programs are because of the great leadership at AWC – the staff, directors and regional representatives who put the best interests of growers at the forefront of all they do.

This is my last report as Chair and director with the Alberta Wheat Commission. As I move on to other adventures, I am confident in the level of professionalism and leadership that has been developed at AWC and see only success and even more accomplishments in the future.

Thank you for the opportunity to be part of something that I believe will continue to result in a stronger and more profitable Alberta wheat industry. I feel privileged for the time I have spent as part of AWC and thank you for your support.

This industry is built on great leadership and dedication from many different sectors."



General Manager's Message Bill 6 lacked consultation

Tom Steve, General Manager | Alberta Wheat Commission

Webster's dictionary defines the word *consult* as 'To seek the opinion or advice of another; to take counsel; to deliberate together; to confer.'

When it comes to Bill 6, the Enhanced Protection for Farm and Ranch Workers Act, that word has taken on new meaning. While the Alberta Wheat Commission (AWC) and our fellow crop and livestock commissions subscribe to the traditional definition, our experience with the legislation to date has been very short of the mark.

The provincial government contends they consulted with farm groups prior to the introduction of Bill 6 when in fact what they did was call us to meetings where they stated their intention to make changes but provided few details or opportunity for meaningful input. That is not consultation.

Over the summer of 2015, farm groups became increasingly frustrated about the lack of clarity coming from the government on this proposed legislation. On September 1, 2015, the four major crop commissions - AWC, Alberta Barley, Alberta Canola Producers Commission (ACPC) and

Alberta Pulse Growers Commission issued a joint press release asking that farmers be consulted prior to any announcements.

On October 8, 2015, representatives from the crop and livestock commissions and other farm groups met with officials from the Jobs, Skills, Training and Labour and the Agriculture and Forestry ministries where we again asked for more clarity on what was being proposed and again received no answers.

Continued on page 2



Continued from page 1.

On October 13, 2015 representatives from AWC and ACPC met with Hon. Lori Sigurdson, Minister of Labour requesting consultation and more clarity on what was being proposed, with similar results.

When the legislation was finally announced on November 17, 2015 as a four-part omnibus Bill covering Occupational Health and Safety, Workers' Compensation Board coverage, Employment Standards and Labour Relations, we were in the same position as the broader farm community.

Amendments to the Bill in the heat of the controversy were also done without consultation with farm groups and have left us with legislation that is primarily focused on labour and extending rights to paid farm workers. It is hard to see anything in Bill 6 that will enhance safety for farm families, which is why AWC will continue to press for education over regulation to achieve the goal of increased farm safety.

The government has said they will consult with AWC and other commissions in developing the detailed regulations and we will hold them to that. We have also committed to get the information out to our levy payers so they know the full implications of Bill 6 on their farming operations.

Changes in check-offs coming Tom Steve, General Manager | Alberta Wheat Commission

Changes are in store for wheat check-offs and the Alberta Wheat Commission (AWC) is working to create a new system that will continue to add value to your farm.

Alberta farmers currently have two wheat deductions on their grain cheques: the AWC check-off of \$.70 per tonne, and the Western Canadian Deduction (WCD) of \$.48 per tonne. Looking ahead, there are plans in place that could see those two deductions combined into one.

When changes in the Canadian Wheat Board (CWB) marketing system were made in 2012, the federal government established the WCD as a transitional program to maintain support for research and market development activities previously funded by the CWB. Those dollars support the Canadian International Grains Institute (CIGI) and variety development programs administered by the Western Grains Research Foundation (WGRF).

The WCD was established to give provincial commissions time to get up and running and is set to expire on August 1, 2017. AWC is working with our fellow commissions in Saskatchewan and Manitoba on a plan to assume the obligations of the WCD under a single check-off.

AWC will be consulting with levy payers on the proposed changes over the coming year. The key principles of our plan will be to seek efficiencies and deliver the combined programming of AWC and the WCD with no net increase in wheat check-offs to producers.

We look forward to discussing these changes with farmers in the months ahead.



Marketing Matters

New crop missions reveal growing concern over mycotoxins

Caalen Covey, Business Development and Markets Manager | Alberta Wheat Commission

Alberta Wheat Commission (AWC) recently participated in the new crop missions, led by Cereals Canada, the Canadian International Grains Institute and the Canadian Grain Commission (CGC). Once again this year the new crop missions had a Team Canada approach, with representatives from all parts of the value chain.

The new crop missions provide an opportunity for the Canadian participants to listen to the concerns of our customers and address these issues as an industry moving forward. Recently, knowledge obtained on these missions regarding gluten strength in Canada Western Red Spring (CWRS) and Canada Western Prairie Spring (CPSR) was brought to the team's attention. With industry consultation, the CGC spearheaded a movement towards addressing this issue through redefined wheat classes and quality parameters. Customers were pleased to hear Canada's focus on maintaining quality to uphold its titles as "designer wheat" or "flour improver."

Also this year during the new crop missions the most talked about issue was mycotoxins and the moisture content of Canadian grain. Among other mycotoxins, ochratoxin A (OTA) was brought forward by many of Canada's major customers. OTA is formed when grain is stored at moisture levels above 17 per cent and can form over time if proper storage practices are not used. For the most part, producers storing wheat in bins with aeration or those who use grain dryers are mitigating this risk, but the increasing use of bag storage

is causing some concern with buyers. When we are competing with drier United States or Australian wheat where grain moisture content is not really an issue, it creates a competitive problem for Canadian wheat.

Understanding our customer's testing protocols for mycotoxins is an area Canada should focus some attention on. We need to ensure we are on the same page as our customers when it comes to testing for mycotoxins to ensure variations of the results do not force Canada down an unnecessary path.

Research of grain quality management practices could be another method to look at further reducing risk. It is not clear at which point of the supply chain mycotoxins are being formed and understanding and collecting data will be important. The more information we have, the better the industry can make informed science based decisions, rather than reactionary ones.

What can producers do to help? Since OTA forms in high moisture, make sure grain is dried down to recommended levels, and store grain in clean, dry and well ventilated bins to avoid spoilage, while monitoring grain conditions regularly.



For more information check out the Cereals Canada Keep it Clean-Cereals program which can be found on their website at www.cerealscanada.ca.



Lauren Comin, Research Manager | Alberta Wheat Commission

The Alberta Wheat Commission (AWC) recently announced funding of \$600,000 for a four year research project focused on advancing wheat genomics that will lead to better productivity and profitability for wheat farmers. The project, Canadian Triticum Applied Genomics (CTAG2), is the second Genome Canada funded project led by Dr. Curtis Pozniak of the

University of Saskatchewan's Crop Development Centre. CTAG² is comprised of lead researchers from the University of Saskatchewan, National Research Council Canada, Agriculture and Agri-Food Canada, University of Guelph, and the University of Regina. The principle investigators will contribute expertise in genomic technologies, phenotyping and breeding, and socio-economic analysis of future breeding tools.

The funding provided by AWC will support research to develop and validate a "breeder chip." This technology has the ability to scan the DNA from a wheat variety and analyze the genetic variation. The CTAG² researchers plan to "train" these DNA markers to better predict phenotypic performance of wheat breeding lines much earlier in the breeding process, which will help make the variety development process more effective. Phenotypic performance is the observable result of gene expression and environmental influence. Thanks to recent advances in genomics, there are over 1.5 million DNA markers, or single nucleotide polymorphisms (SNPs) that can be used

This technology can help to increase efficiency and accuracy in achieving breeding targets specific to our prairie ecosystem."

in breeding programs. The new chip developed by CTAG2 will include only the most useful of these to Canadian wheat breeders.

What will the breeding chip mean to wheat producers in Alberta? This technology can help to increase efficiency in achieving breeding targets specific to our prairie ecosystem. Specifically the CTAG² team team will focus on training DNA markers to better predict resistance to prairie pests, protecting quality (enhancing gluten strength, reducing Deoxynivalenol (DON)) and preventing grade losses associated with pre-harvest sprouting. It is expected that cultivars which benefit from this technology could be released within the next 10 years.

The Saskatchewan Wheat Development Commission and the Western Grains Research Foundation partnered with AWC for a combined producer investment of \$3,582,992. Other funders of the project include the Agriculture Development Fund/Saskatchewan Ministry of Agriculture, Manitoba Agriculture, Genome Canada, Genome Prairie, Viterra, SeCan, University of Guelph, DuPont Pioneer, Bayer CropScience, the International Wheat Genome Sequencing Consortium (IWGSC), and Manitoba Wheat and Barley Growers Association. The total value of the project is \$8.8-million.

Out with the old, in with the new Amanda Ryan, Communications Manager | Alberta Wheat Commission

The Alberta Wheat Commission (AWC) is excited to launch the new albertawheat.com website this month. The new site will have a fresh look to it, be more user friendly, and be intuitive for both producers and the general public.

The site will feature a news feed with more up-to-date information and press releases, the pdqinfo.ca price feeds, and an overall more transparent and better representation of the important work that AWC does for our growers.

AWC is also excited to share our 2014-15 Annual Report Leading the wheat industry forward - building momentum. It will be distributed at this year's Annual General Meeting on January 27, 2016.



To receive a copy and learn more about the work AWC is doing for you, please contact our office at info@albertawheat.com or 403.717.3711. The Annual Report is also available online at albertawheat.com.



Growth. Innovation. Results. albertawheat.com





Erin Gowriluk, Government Relations and Policy Manager | Alberta Wheat Commission

The Alberta Wheat Commission would like to invite our members to contribute to the important discussion on Bill 6 by providing us with your opinion on matters that relate to the implementation of the Bill. We invite you to complete an online survey, posted at www.albertawheat.com. The survey results will be used by the major farm organizations representing the crop and livestock sectors in making our case to the government on behalf of Alberta farmers.

Despite unprecedented protest from Alberta's farming and ranching community, Bill 6, the Enhanced Protection for Farm and Ranch Workers Act, passed through Alberta's legislature on December 10th, 2015. As a result, provisions such as mandatory WCB insurance, as well as the "basic safety standards" outlined in Alberta's Occupational Health & Safety Act took effect January 1, 2016. The balance of the provisions outlined in the Bill will be developed in consultation with stakeholders over the coming months.

The Bill provides clear direction on the requirements surrounding mandatory WCB Insurance; paid workers must be covered under WCB as of January 1, 2016 but employers will have until April 30 to register with WCB. The option still exists for employers to purchase insurance to cover family members and unpaid workers.

But where there is less clarity is around how "basic safety standards" should be applied and will be investigated at the farm level. According to new information posted on the Alberta Government's website "employers must take reasonable steps to provide a safe and healthy workplace." This language provides farmers and ranchers with little indication as to what will be expected of them between January 1 and the time when industry specific technical standards are developed.

According to the government's website: "producers with non-family, waged workers will need to follow generally acceptable industry standards and apply general health and safety principles, such as hazard assessments,

safeguarding, and use of personal protective equipment." How these practices would translate at the farm level one could argue has largely been left to interpretation. This has likely left many farmers and ranchers nervous about how the government intends to initiate on-farm investigations when clear and objective standards have yet to be developed. According to their website, it will likely take the Government 18-24 months to develop these industry specific standards.

In February of this year, the Ministry of Agriculture and Forestry will lead a series of stakeholder consultations. The stakeholders invited to participate in these sessions must meet a set of pre-determined criteria (yet to be outlined by the Ministry) and will be limited to approximately 70 individuals. The format will be such that the Ministry will initiate six conversations or "tables" each consisting of approximately 10-12 stakeholders and covering a specific provision under the legislation including:

- 1) Employment Standards
- 2) Labour Relations
- 3) OHS: General Safety Regulations
- 4) OHS: Best practices for safety within existing Alberta farming operations
- 5) OHS: Unique considerations in Alberta farming operations and the interpretation of OHS farming legislation
- 6) OHS: Relevant technical rules and the education, training resources and certification required to implement regulations.

In preparation for these consultations the major Alberta farm organizations representing the crop and livestock sectors have initiated the formation of an agriculture industry coalition that will meet in Red Deer on January 22, 2016 to discuss how to collectively approach the Government's proposed consultations. The agenda for this meeting will allow the various commissions and associations to express the concerns and considerations of their members, as well as determine a collective strategy for the development of a "made in Alberta" approach to farm safety.



We invite you to visit **albertawheat.com** to learn more about the work AWC has done around Bill 6 and some of our major communications initiatives.

Have you ever wondered what's in a name? How are wheat varieties named? When you ask wheat breeders, it turns out there are no hard and fast

"It's pretty wide open in terms of what we name a variety," said Rob Graf, research scientist in winter wheat breeding at Agriculture and Agrifood Canada (AAFC), Lethbridge. There are just a few rules. New wheat varieties can't have the same name as any other cereal variety registered globally, just to avoid confusion. Names must differ by more than two letters from every other wheat, rve and triticale variety.

Graf cannot speak for everyone, but within AAFC, a wheat breeder has the opportunity to name the lines, after consulting with seed companies to make sure they can agree on the name and that it works for marketing.

"They may see a negative connotation in a name that you might not see," he said. "It's always done by consultation."

In some cases, cereals are named after towns to indicate the area of adaptation.

"Typically all the names that we have picked in the Swift Current program have been names of cities or towns," said Richard Cuthbert, a spring wheat breeder at AAFC's Swift Current Research and

Development Centre. Examples of cereals named after towns include Carberry and Brandon, which are suited to areas of southern Manitoba where there is significant fusarium headblight pressure.

Varieties resistant to wheat stem sawfly include Leader, AC Eatonia and AC Abbey; all towns in southwestern Saskatchewan that have significant wheat stem sawfly pressure.

In other cases, breeders and the licensing companies have come up with names that link a series of cereals together. Recent hard white spring wheat varieties include AC Iceberg, Whitehawk, Whitefox, and Snowbird.

"Basically, anything to do with white, which has connotations of winter and cold," said Cuthbert. "Farmers connect to it right away."

Breeders have also developed their own series. Brian Fowler, wheat breeder at the University of Saskatchewan's Crop Development Centre created a birds of prey series consisting of 15 varieties such as CDC Falcon, CDC Kestrel, and CDC Osprey. Varieties can also be named after individuals. An example of this is AC Barrie, named after deceased wheat breeder Barrie Campbell.

"Sometimes we name it after people, but we do try to stay away from that in case the variety doesn't do well," said Cuthbert.

Graf has not come up with a series concept for the wheat he has registered. Instead, he tries to come up with a name that represents the variety. Graf's predecessor developed Radiant, but Graf put it through the registration system. He settled on the name because the wheat had a bronze chaff.

"One fall, when we were harvesting it, I noticed that it glowed in the snow. The name "Radiant" came to mind and it stuck," he said.

Broadview was named after the town in Saskatchewan, but also because that variety was put into two classes when general purpose winter wheat was created.

"We registered these wheats into the red winter and general purpose class. It gave a 'broader view' for winter wheat and it was the first leaf and stem rust resistant variety that Lethbridge had produced, so it showed a broader view of the program."



If you like a particular name or series, you can always talk to your local wheat breeder. Perhaps they will take a second look at your suggestion.

We hope you can join us...

Annual General Meeting

January 27, 2016 11:30 a.m. - 12:30 p.m. Northlands Park (Part of the FarmTech conference) **Edmonton Expo Centre - Hall F Edmonton**, AB

*please note, you do not have to be registered for FarmTech to attend our AGM.



The Director-at-Large election will take place at the AGM. Visit albertawheat.com to learn more about the candidates.





Under the Canadian Income Tax Act farmers enjoy very special provisions that are only applicable to our industry. The history of these provisions provides an interesting case study on how unintended consequences can occur.

The family farm rollover provision

It was 1971 and the Carter commission recommended that Canada introduce a new special tax called a Capital Gains Tax. With the introduction of this tax, Canada would no longer have a gift or wealth tax. This tax **would not be eliminated** however, but would be replaced with a deemed sale of all assets upon death. The rationale for the introduction of the capital gains tax was to accelerate the government's tax on wealth creation rather than waiting until a gift occurred or when filing an estate return.

In 1973, a group of concerned farmers lobbied the federal government, that such a tax would be the ruination of the family farm. Without substantial changes every time land was transferred down to the next generation, a capital gains tax would occur on the increased value of the land. Farmers and ranchers would then have to sell land to pay the tax when transferring the family farm.

The outcome of these discussions was the introduction of the family farm rollover provisions. These provisions were made retroactive to 1971 to allow for the transfer of eligible farm assets to children of the taxpayer who are residents in Canada. This provision resulted in no triggering of a capital gain unless the value chosen exceeds the tax cost of the property.

In simple English, this means an intergenerational transfer of land can occur tax-free unless the value exceeds the V-Day value or the price paid for the property after 1971. Specifically the rules state - If the property is actively farmed by a family for more years than rented out to a non-family member the rollover provisions apply from one generation to the next.

The capital gains deduction

On May 23, 1985 the federal government introduced the \$500,000 capital gains deduction. This deduction was available to all Canadian taxpayers who incurred a sale of certain capital property. **This deduction was not only for the agriculture industry**. Assets that qualified for this deduction were shares of a corporation, a partnership interest, and real estate and to some extent quota. The \$500,000 limit was raised to \$750,000 and just recently in 2015 **for agriculture to \$1,000,000**. This deduction is available as long as land has actually been farmed for a period of 24 months by a family member whose gross income from farming exceeds all other sources of nonfarm income.

Where are we now?

There has been no indication that the federal government has any intention to alter these two special provisions that relate to intergenerational farm transfers. Notwithstanding this comment, however I believe it is prudent that the agricultural community always ensures that our political masters understand the history and their continued support to maintain a viable family based agricultural industry.

How can we use these provisions more effectively?

Throughout my professional career I am astounded how many producers are going to die with their capital gains deduction unused. Although your million-dollar capital gains deduction can be utilized at death, it is important to remember that your children also have their own million-dollar capital gains deduction. In fact, if you presently meet the capital gains deduction rules, your children, your grandchildren, and even your great grandchildren qualify for their own million-dollar capital gains deduction!!

It is no secret that our personal income tax rates in Canada are steadily increasing. This coupled with the claw back provisions regarding the old age security and mandatory RIF's withdrawals, many Canadian retirees are facing higher tax

brackets now than when they were working. Since farmers never really retire (just ask your wife and/ or your son) receiving income from your farm just compounds the issue.

So how do we solve this?

Strategy for 2015 AND BEYOND!!

STEP ONE: Sell some land to your farming company. Land values have exploded selling one or two quarters can create a million dollar tax free retirement pension from your own company.

STEP TWO: Claim your capital gains deduction. Use it while you are alive!!!

STEP THREE: Create a shareholder loan. Repayment is tax free!!!

STEP FOUR: Leave the loan to an heir without any tax being triggered on death.

STEP FIVE: PAY NO INCOME TAX PERSONALLY.

What are the benefits?

The benefits are more than just a reduction in personal income tax from the company, but they also reduce your personal income tax on other sources of income such as CPP and OAS. These benefits include the following:

Redemption of equity

Successful business structures must incorporate redemption of equity by the older generation. If this does not occur then the older generation will have all the equity in the farm and will die with this equity. A successful business structure allows for this equity to transfer to the next generation over time and not just at death, allowing both generations to meet their objectives and goals.

On a personal note I have never seen the older generation begrudge their equity being transferred to the succeeding generation; however they do wish to maintain some control on this transfer for their own income and security.

Control

If you sell a quarter section of land to your child directly, who controls it? If you sell a quarter section of your land to your company then who controls it? If you are planning to transfer your operating company to children who are only actively involved in the business should they be worried?

The simple answer is no! In all of my succession work I strongly recommend that the operating company only be transferred to children who are actively involved in the business. In my view family farm succession is the transference of the business. Your other assets – the land and nonfarm investments comprise your personal wealth. Transference of these assets is not succession planning but rather estate planning and there is a significant difference.



For more information about farm succession planning contact Merle Good at merle.good.grs@gmail.com.



Modernizing Canada's wheat class system

Bess Hamilton, Corporate Information Services | Canadian Grain Commission

The Canadian Grain Commission (CGC) has proposed to modernize the wheat class system to protect Canada's reputation for producing consistent, reliable quality wheat.

This proposal was developed in response to concerns from customers that purchase Canadian wheat that the gluten strength in the Canada Western Red Spring (CWRS) class was not meeting customer expectations. Gluten strength is an important factor in bread baking because it helps the dough rise and helps maintain the shape as it is baked. As well, there were some concerns about United States (U.S.) varieties being grown in Canada and how they would fit into the current wheat class system.

What would modernizing the wheat class system mean for producers? The proposed system would allow farmers to grow varieties that could potentially result in new market opportunities. By addressing customer concerns, it would also maintain customer confidence in the CWRS and Canada Prairie Spring Red (CPSR) market classes, and, as a result, protect important markets for your wheat. As a whole, the system would be more flexible and balance grower needs with the needs of our customers.

From February to April 2015, the CGC held consultations on our proposal to modernize the wheat class system. Our proposal included creating new classes and evaluating and moving other wheat varieties to other classes. After receiving feedback from these consultations, further discussions were held with stakeholders over the summer to improve our proposal.

Based on these discussions, including ones with Alberta Wheat Commission, we altered our initial timeline to ensure that producers are given enough time to prepare for these changes. A key change in the timeline means that 29 varieties in the CWRS and CPSR classes will move to the Canada Northern Hard Red class on August 1, 2018 instead of 2017.



....

As of August 1, 2016:

- Two new wheat classes will come into effect: Canada Northern Hard Red and Canada Western Special Purpose.
- Three wheat classes will be eliminated: Canada Western Interim Wheat, Canada Western General Purpose, and Canada Western Feed.

August 1, 2016 variety designations

Canada Western Interim Wheat varieties move to Canada Northern Hard Red class

Faller • Prosper • Elgin ND

Canada Western General Purpose varieties move to Canada Western Special Purpose class

AAC Proclaim • AAC Innova • AAC NRG097 • Accipiter • Broadview CDC Clair • CDC Falcon • CDC Harrier • CDC Kestrel • CDC NRG003 CDC • Primepurple• CDC Ptarmigan • CDC Raptor • Minnedosa • NRG010 Pasteur • Peregrine • Pintail • SY087 • Sunrise • Swainson • WFT 603

August 1, 2018 variety designations

Canada Western Red Spring varieties move to Canada Northern Hard Red AC Abbey • AC Cora • AC Eatonia • AC Majestic • AC Michael • AC Minto Alvena • Alikat • CDC Makwa • CDC Osler • Columbus • Conway • Harvest Kane • Katepwa • Leader • Lillian • McKenzie • Neepawa • Park • Pasqua Pembina • Thatcher • Unity • 5603HR

Canada Prairie Spring Red varieties move to Canada Northern Hard Red AC Formost • AC Taber • Conquer • Oslo



For more information on wheat class modernization, visit the Canadian Grain Commission's website: http://www.grainscanada.gc.ca/consultations/2015/classes-en.htm

Growth. Innovation. Results. albertawheat.com



Contact Us

The Alberta Wheat Commission newsletter is published four times per year.

Alberta Wheat Commission #200, 6815 8th St. NE, Calgary, AB T2E 7H7 P. 403.717.3711 TF. 1.855.917.3711 E. info@albertawheat.com

W. albertawheat.com Your opinion matters

Visit **albertawheat.com** and follow us on Twitter **@albertawheat** to get involved with the conversation.

Go paperless. Wheat's Up is available on our website at **www.albertawheat.com**. Sign up for the e-newsletter and get it quicker!





Disclaimer: This publication is provided for informational purposes only and should not be interpreted as providing, without limitation, agricultural, marketing, or business management advice. Alberta Wheat Commission makes no express or implied guarantees or warranties of suitability or accuracy regarding the information contained in this publication. In no event shall Alberta Wheat Commission be held liable for any special, incidental, consequential, direct or indirect injury, damage or loss which may arise from the use of, or any decisions made in reliance on, the information provided. The opinions expressed in this publication are those of the authors thereof and not necessarily those of the Alberta Wheat Commission.





Visit www.albertawheat.com for more information on these events.

