



# Growing Forward

## AgriStability Program



2010 Canadian Wheat Board (CWB)  
Receivables Adjustment Worksheet Guide



© Her Majesty the Queen in Right of Canada, 2011  
Cat. No. A120-13/2010E-PDF  
ISBN 978-1-100-14992-9  
AAFC No. 11435E



Aussi offert en français sous le titre : *Programme d'Agri-Stabilité - Guide 2010 de la feuille de calcul du rajustement des comptes débiteurs de la Commission canadienne du blé (CCB)*

# TABLE OF CONTENTS

- General Information .....2
- How to Complete the CWB Receivables Adjustment Worksheet.....4
- Appendix A: 2009 CWB Adjustment Factors .....7
  - January 2009 .....7
  - February 2009.....9
  - March 2009 .....11
  - April 2009 .....13
  - May 2009 .....15
  - June 2009 .....17
  - July 2009.....19
  - August 2009 .....21
  - September 2009.....23
  - October 2009 .....25
  - November 2009.....27
  - December 2009.....29
- Appendix B: 2010 CWB Adjustment Factors .....31
  - January 2010 .....31
  - February 2010.....33
  - March 2010 .....35
  - April 2010 .....37
  - May 2010 .....39
  - June 2010 .....41
  - July 2010.....43
  - August 2010 .....45
  - September 2010.....47
  - October 2010 .....49
  - November 2010.....51
  - December 2010.....53

## GENERAL INFORMATION

### ***About the 2010 AgriStability Program Inventory Valuation***

For AgriStability, changes in inventory are valued using the start of year price (P1) and the end of year price (P2). For crops marketed through the CWB, the start of year price (P1) is based on the Early Payment Option of 100% (EPO 100) when available, or the Pool Return Outlook (PRO) in place at the start of your fiscal year. The end of year price (P2) is based on the EPO 100 or PRO in place at the end of your fiscal year. The EPO 100 or PRO normally represents the highest estimated value that most producers can receive at year end.

### ***About the CWB Receivables Adjustment***

**Why is a CWB Receivables Adjustment required?** The EPO 100 or PRO price more closely reflects the full value of CWB commodities at year end. However, many producers sell their CWB commodities using the initial price, which is less than the EPO 100 or PRO at year end. As a result, an additional receivables adjustment is required to ensure that your CWB commodities that were sold at the initial price, and your CWB commodities that are held in inventory, are valued at the same price.

For producers who have not submitted a CWB Receivables Adjustment (CWB-RA) worksheet for any program year, the Administration will calculate the CWB-RA using an estimate of the CWB commodities you sold into the active pool. This default calculation is done automatically based on the information you report on your 2010 AgriStability application. However, if you feel that the default calculation does not accurately reflect the value of your CWB sales, you may submit a CWB-RA worksheet.

### ***About the CWB Receivables Adjustment Worksheet (CWB-RA)***

The CWB-RA worksheet is an optional AgriStability program feature that you may use instead of the default calculation. The worksheet allows you to calculate the CWB-RA using actual sales and the pricing option you used when you sold your CWB commodities into the active pool.

**The CWB-RA worksheet is suggested for participants who:**

- sell their CWB commodities using the Early Payment Option;
- sell their grain outside of the CWB pool by using Producer Payment Option (PPO) contracts such as Flex Pro, Daily, Basis or Fixed Price Contracts;
- carry over inventory of CWB grain from one pool year to another pool year;
- experience a disaster with stored grain; or
- determine that the default calculation does not accurately reflect the projected value for their operation.

## **2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

If you submit the 2010 CWB-RA worksheet, your 2010 AgriStability benefit will be calculated based on the information you provide. The Administration will not compare the results from the CWB-RA with the default calculation to determine which one is more beneficial.

If you submit this worksheet as an adjustment to your 2010 AgriStability benefit, any additional benefits resulting from the recalculation will be paid to you, and any overpayments resulting from the recalculation will be repayable by you.

If you choose to use the CWB-RA worksheet in place of the default calculation, you must continue to use it annually even if you have no CWB commodity adjustments to report in subsequent years. Once you submit a CWB-RA worksheet, the Administration will no longer process any applications using the default calculation.

### ***How the CWB Receivables Adjustment is Calculated***

**CWB-RA Default Calculation** - The Administration automatically calculates the CWB-RA. The production and inventory information on your AgriStability form is used to estimate the quantity of CWB commodities you sold into the active pool (August 1st to your fiscal year end). The estimated quantity of each CWB commodity sold is multiplied by the difference between the CWB initial price and the end of year price (P2) for that commodity. This produces a dollar value that is included as a receivables adjustment in the calculation of your program year margin.

**CWB - RA Worksheet** - The CWB-RA worksheet allows you to calculate the CWB-RA and submit the information to the Administration to replace the default calculation. On the worksheet you report the actual quantity of CWB commodities that you sold into the active pool (August 1st to your fiscal year end). You then multiply the quantity sold by the adjustment value. This produces a dollar value that is included as a receivables adjustment in the calculation of your program year margin.

The adjustment value is the difference in price between the EPO 100 (or PRO) and the initial, or EPO 80% or EPO 90% price at your fiscal year end. The adjustment values can be found in Appendix A: *CWB Adjustment Factors*, found at the back of this guide.

### ***Who can use the CWB Receivables Adjustment Worksheet?***

To be eligible to use the CWB-RA worksheet you must file to the Canada Revenue Agency (CRA) and AgriStability on the cash basis.

### ***If you Use the CWB-RA Worksheet***

Use your Cash Purchase Tickets and PPO contracts or statements to complete the CWB-RA worksheet. You do not have to submit these documents with the worksheet. However, you must be able to provide this documentation if requested by the Administration.

## 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

### If you have NOT previously submitted the worksheet

Submit the CWB-RA worksheet to the Administration:

- **At the same time as your 2010 AgriStability harmonized form:** If you are submitting the CWB-RA worksheet to the Administration at the same time as you are submitting your 2010 harmonized Form to CRA, check the “CWB Receivables Adjustment Worksheet” box on page 1 of the 2010 Statement A.

OR

- **As an adjustment after your 2010 AgriStability benefit has been calculated:** The CWB-RA Worksheet will be accepted as an adjustment if it is received by the Administration within 18 months of the Issue Date of your original 2010 Calculation of Program Benefits.

### If you have previously submitted the worksheet:

- You must submit a completed CWB-RA Worksheet Schedule 2 every year you participate. Submit the CWB-RA Worksheet to the Administration at the same time you submit your 2010 AgriStability harmonized form to the CRA or by the application deadline. Please ensure you check the “CWB Receivables Adjustment Worksheet” box on page 1 of the 2010 Statement A.
- If the CWB-RA worksheet is not sent in at the same time you submit your 2010 AgriStability harmonized form to the CRA, your application will not be processed until the worksheet is received by the Administration.

Do not send the CWB-RA worksheet to the CRA. Send your completed CWB-RA worksheet directly to the Administration:

**AgriStability Administration**

PO Box 3200 Station Main

Winnipeg, MB R3C 5R7

Fax (toll free): 1-877-949-4885

## HOW TO COMPLETE THE CWB RECEIVABLES ADJUSTMENT WORKSHEET

**For producers who have NOT submitted the CWB-RA Worksheet previously:** You must calculate both an opening and ending receivables adjustment (Schedule 1 and Schedule 2).

**For producers who have submitted the CWB-RA Worksheet previously:** You need only submit a completed **Schedule 2 – Ending Receivables Adjustment** in each subsequent year of participation. Disregard the instructions that pertain to completing **Schedule 1 – Opening Receivables Adjustment**.

## 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

### Operation Number:

- If you are involved in multiple farming operations, complete Schedule 1- *Opening Receivables Adjustment* and Schedule 2 - *Ending Receivables Adjustment* for each operation, using the same operation numbers that you provided on your 2010 AgriStability harmonized form.

### Participant information:

- Provide your name, and Personal Identification Number (PIN) on Schedule 1 and Schedule 2.

### Fiscal Period:

- **For Schedule 1**- Opening Receivables Adjustment, provide the fiscal year start and end dates for your operation as reported to the CRA for the **2009 fiscal year**.

#### **Example 1:**

If your 2009 fiscal year end was December 31, 2009, report all CWB commodities that you sold at the CWB Initial Price, the EPO 80% or the EPO 90% from August 1, 2009 to December 31, 2009.

#### **Example 2:**

If your 2009 fiscal year end was March 31, 2009, report all CWB commodities that you sold at the CWB Initial Price, the EPO 80% or the EPO 90% from August 1, 2008 to March 31, 2009.

- **For Schedule 2** - Ending Receivables Adjustment, provide the fiscal year start and end dates for your operation as reported to the CRA for the **2010 fiscal year**.

#### **Example 1:**

If your 2010 fiscal year end was December 31, 2010, report all CWB commodities that you sold at the CWB Initial Price, the EPO 80% or the EPO 90% from August 1, 2010 to December 31, 2010.

#### **Example 2:**

If your 2010 fiscal year end was March 31, 2010, report all CWB commodities that you sold at the CWB Initial Price, the EPO 80% or the EPO 90% from August 1, 2009 to March 31, 2010.

### Wheat/Barley

- Complete the applicable sections for all CWB wheat and barley that you sold into the active pool at the initial price, EPO 80%, and EPO 90%. Do not report commodities that you sold using EPO 100 (or greater) or PPO contracts.
- Only leave the wheat and barley tables blank if:
  - you did not farm in the 2009 fiscal year (Schedule 1);
  - you did not sell any CWB commodities into the active pool (August 1st to your fiscal year end); or
  - you sold all your CWB commodities into the active pool at EPO 100 or outside the active pool using PPO contracts.

## 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

### Column A - Code

- Enter the codes for the commodities sold using the code list in Appendix A. The commodity codes should match the commodity codes you reported on your 2009 AgriStability form.

### Column B - Crop/Grade

- Enter the matching crop description of the inventory code in column A.

### Column C - Price Method Used

- Enter 1 if the grain was sold at the CWB Initial Price.
- Enter 2 if the grain was sold at EPO 80%
- Enter 3 if the grain was sold at EPO 90%

### Column D - Quantity Sold

- Provide the quantity sold in metric tonnes. Include the sales of all commodities that you sold at the CWB Initial Price, EPO 80%, or EPO 90% into the active pool.
- This includes commodities that you produced during the program year, and commodities that you produced in previous years but sold into the active pool.
- If the income from the sale was deferred until a later fiscal year, the quantity sold should still be reported on the worksheet if it was sold into the active pool at the CWB Initial Price, EPO 80%, or EPO 90%.

### Column E - Adjustment Value \$

- Enter the Adjustment Value using Appendix A: **CWB Adjustment Factors**. Report the value for each code for the month of your fiscal year end.

**Example:**

If your fiscal year end is December 31, on Schedule 1 Opening Receivables Adjustment, use the December 2009 Adjustment Value. For Schedule 2 Ending Receivables Adjustment, use the December 2010 Adjustment Values.

### Column F - Receivables Adjustment Calculation

- Enter the Quantity Sold (column D) multiplied by the Adjustment Value (column E).

### Receivables Adjustment Total

- Total Column F.



**Appendix A: 2009 CWB Adjustment Factors**

**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>January 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	BARLEY CWB, CW, NO. 1	37.00	37.00	37.00
5110	BARLEY CWB, CW, NO. 2	37.00	37.00	37.00
5115	BARLEY CWB, FOOD SEL. CW SIX-ROW	51.85	51.85	18.67
5120	BARLEY CWB, FOOD SEL. CW TWO-ROW	51.85	51.85	20.67
5125	BARLEY CWB, SAMPLE SEL. CW SIX-ROW ACCT. FUSARIUM	51.85	51.85	18.67
5130	BARLEY CWB, SAMPLE SEL. CW TWO-ROW ACCT. FUSARIUM	51.85	51.85	20.67
5135	BARLEY CWB, SEL. CW SIX-ROW	51.85	51.85	18.67
5145	BARLEY CWB, SEL. CW SIX-ROW HULLESS	51.85	51.85	18.67
5150	BARLEY CWB, SEL. CW TWO-ROW	51.85	51.85	20.67
5155	BARLEY CWB, SEL. CW TWO-ROW HULLESS	51.85	51.85	20.67
5160	BARLEY CWB, SPEC. SEL. CW SIX-ROW	51.85	51.85	18.67
5170	BARLEY CWB, SPEC. SEL. CW TWO-ROW	51.85	51.85	20.67
5175	BARLEY CWB, STD. CW HULLESS	37.00	37.00	37.00
5180	BARLEY CWB, STD. SEL. CW SIX-ROW	51.85	51.85	18.67
5190	BARLEY CWB, STD. SEL. CW TWO-ROW	51.85	51.85	20.67
6005	WHEAT CWB, CPS RED, NO. 1	40.16	40.16	40.16
6010	WHEAT CWB, CPS RED, NO. 2	40.16	40.16	40.16
6015	WHEAT CWB, CPS WHITE, NO. 1	40.16	40.16	40.16
6020	WHEAT CWB, CPS WHITE, NO. 2	40.16	40.16	40.16
6025	WHEAT CWB, CW FEED	44.00	44.00	44.00
6030	WHEAT CWB, CW MIXED GRAIN	44.00	44.00	44.00
6035	WHEAT CWB, CW SAMPLE ACCT. FUSARIUM	44.00	44.00	44.00
6040	WHEAT CWB, CW SAMPLE ACCT. LIGHT WEIGHT	44.00	44.00	44.00
6045	WHEAT CWB, CWAD, NO. 1	49.93	49.93	5.54
6050	WHEAT CWB, CWAD, NO. 1 (11.0)	49.93	49.93	5.54
6060	WHEAT CWB, CWAD, NO. 1 (12.0)	49.93	49.93	5.54
6070	WHEAT CWB, CWAD, NO. 1 (13.0)	49.93	49.93	5.54
6080	WHEAT CWB, CWAD, NO. 1 (14.0)	49.93	49.93	5.54
6090	WHEAT CWB, CWAD, NO. 1 (15.0)	49.93	49.93	5.54
6100	WHEAT CWB, CWAD, NO. 2	49.93	49.93	5.54
6105	WHEAT CWB, CWAD, NO. 2 (11.0)	49.93	49.93	5.54
6115	WHEAT CWB, CWAD, NO. 2 (12.0)	49.93	49.93	5.54
6125	WHEAT CWB, CWAD, NO. 2 (13.0)	49.93	49.93	5.54
6135	WHEAT CWB, CWAD, NO. 2 (14.0)	49.93	49.93	5.54
6145	WHEAT CWB, CWAD, NO. 2 (15.0)	49.93	49.93	5.54
6155	WHEAT CWB, CWAD, NO. 3	49.93	49.93	5.54
6160	WHEAT CWB, CWAD, NO. 3 (13.0)	49.93	49.93	5.54
6165	WHEAT CWB, CWAD, NO. 4	66.21	11.99	1.35
6170	WHEAT CWB, CWAD, NO. 5	44.00	44.00	44.00
6315	WHEAT CWB, CWES, NO. 1	75.00	75.00	75.00
6320	WHEAT CWB, CWES, NO. 1 (12.5)	75.00	75.00	75.00
6325	WHEAT CWB, CWES, NO. 2	75.00	75.00	75.00
6330	WHEAT CWB, CWES, NO. 2 (12.5)	75.00	75.00	75.00
6335	WHEAT CWB, CWRS, NO. 1	59.80	59.80	11.00
6340	WHEAT CWB, CWRS, NO. 1 (11.0)	59.80	59.80	11.00
6350	WHEAT CWB, CWRS, NO. 1 (12.0)	59.80	59.80	11.00
6360	WHEAT CWB, CWRS, NO. 1 (13.0)	59.80	59.80	11.00
6370	WHEAT CWB, CWRS, NO. 1 (14.0)	59.80	59.80	11.00

## Appendix A: 2009 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>January 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6380	WHEAT CWB, CWRS, NO. 1 (15.0)	59.80	59.80	11.00
6390	WHEAT CWB, CWRS, NO. 2	59.80	59.80	11.00
6395	WHEAT CWB, CWRS, NO. 2 (11.0)	59.80	59.80	11.00
6405	WHEAT CWB, CWRS, NO. 2 (12.0)	59.80	59.80	11.00
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	59.80	59.80	11.00
6425	WHEAT CWB, CWRS, NO. 2 (14.0)	59.80	59.80	11.00
6435	WHEAT CWB, CWRS, NO. 2 (15.0)	59.80	59.80	11.00
6445	WHEAT CWB, CWRS, NO. 3	59.80	59.80	11.00
6448	WHEAT CWB, CWRS, NO. 3 (12.0)	59.80	59.80	11.00
6450	WHEAT CWB, CWRS, NO. 3 (13.0)	59.80	59.80	11.00
6460	WHEAT CWB, CWRS, NO. 3 (14.0)	59.80	59.80	11.00
6470	WHEAT CWB, CWRS, NO. 4	44.00	44.00	44.00
6475	WHEAT CWB, CWRW, NO. 1	62.50	62.50	62.50
6480	WHEAT CWB, CWRW, NO. 1 (11.5)	62.50	62.50	62.50
6485	WHEAT CWB, CWRW, NO. 2	62.50	62.50	62.50
6490	WHEAT CWB, CWRW, NO. 2 (11.5)	62.50	62.50	62.50
6510	WHEAT CWB, CWRWS, NO. 1 (12.0)	62.50	62.50	62.50
6520	WHEAT CWB, CWRWS, NO. 1 (13.0)	62.50	62.50	62.50
6530	WHEAT CWB, CWRWS, NO. 1 (14.0)	62.50	62.50	62.50
6540	WHEAT CWB, CWRWS, NO. 2 (12.0)	62.50	62.50	62.50
6550	WHEAT CWB, CWRWS, NO. 2 (13.0)	62.50	62.50	62.50
6560	WHEAT CWB, CWRWS, NO. 2 (14.0)	62.50	62.50	62.50
6567	WHEAT CWB, CWSWS, NO. 1 (>10.8)	47.00	47.00	47.00
6572	WHEAT CWB, CWSWS, NO. 2 (>10.8)	47.00	47.00	47.00
6575	WHEAT CWB, CWSWS, NO. 3	44.00	44.00	44.00
6582	WHEAT CWB, CWSWS, SEL. NO. 1 (<9.9)	47.00	47.00	47.00
6583	WHEAT CWB, CWSWS, SEL. NO. 1 (9.9-10.8)	47.00	47.00	47.00
6587	WHEAT CWB, CWSWS, SEL. NO. 2 (<9.9)	47.00	47.00	47.00
6588	WHEAT CWB, CWSWS, SEL. NO. 2 (9.9-10.8)	47.00	47.00	47.00
6590	WHEAT CWB, CWHWS, NO. 1	59.80	59.80	11.00
6595	WHEAT CWB, CWHWS, NO. 1 (11.0)	59.80	59.80	11.00
6605	WHEAT CWB, CWHWS, NO. 1 (12.0)	59.80	59.80	11.00
6615	WHEAT CWB, CWHWS, NO. 1 (13.0)	59.80	59.80	11.00
6625	WHEAT CWB, CWHWS, NO. 1 (14.0)	59.80	59.80	11.00
6635	WHEAT CWB, CWHWS, NO. 1 (15.0)	59.80	59.80	11.00
6645	WHEAT CWB, CWHWS, NO. 2	59.80	59.80	11.00
6650	WHEAT CWB, CWHWS, NO. 2 (11.0)	59.80	59.80	11.00
6660	WHEAT CWB, CWHWS, NO. 2 (12.0)	59.80	59.80	11.00
6670	WHEAT CWB, CWHWS, NO. 2 (13.0)	59.80	59.80	11.00
6680	WHEAT CWB, CWHWS, NO. 2 (14.0)	59.80	59.80	11.00
6690	WHEAT CWB, CWHWS, NO. 2 (15.0)	59.80	59.80	11.00
6700	WHEAT CWB, CWHWS, NO. 3	59.80	59.80	11.00
6703	WHEAT CWB, CWHWS, NO. 3 (12.0)	59.80	59.80	11.00
6705	WHEAT CWB, CWHWS, NO. 3 (13.0)	59.80	59.80	11.00
6715	WHEAT CWB, CWHWS, NO. 3 (14.0)	59.80	59.80	11.00
6723	WHEAT CWB, CWHWS, NO. 4	44.00	44.00	44.00

**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>February 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	BARLEY CWB, CW, NO. 1	65.50	65.50	65.50
5110	BARLEY CWB, CW, NO. 2	65.50	65.50	65.50
5115	BARLEY CWB, FOOD SEL. CW SIX-ROW	14.85	14.85	14.85
5120	BARLEY CWB, FOOD SEL. CW TWO-ROW	14.85	14.85	14.85
5125	BARLEY CWB, SAMPLE SEL. CW SIX-ROW ACCT. FUSARIUM	14.85	14.85	14.85
5130	BARLEY CWB, SAMPLE SEL. CW TWO-ROW ACCT. FUSARIUM	14.85	14.85	14.85
5135	BARLEY CWB, SEL. CW SIX-ROW	14.85	14.85	14.85
5145	BARLEY CWB, SEL. CW SIX-ROW HULLESS	14.85	14.85	14.85
5150	BARLEY CWB, SEL. CW TWO-ROW	14.85	14.85	14.85
5155	BARLEY CWB, SEL. CW TWO-ROW HULLESS	14.85	14.85	14.85
5160	BARLEY CWB, SPEC. SEL. CW SIX-ROW	14.85	14.85	14.85
5170	BARLEY CWB, SPEC. SEL. CW TWO-ROW	14.85	14.85	14.85
5175	BARLEY CWB, STD. CW HULLESS	65.50	65.50	65.50
5180	BARLEY CWB, STD. SEL. CW SIX-ROW	14.85	14.85	14.85
5190	BARLEY CWB, STD. SEL. CW TWO-ROW	14.85	14.85	14.85
6005	WHEAT CWB, CPS RED, NO. 1	10.98	10.98	10.98
6010	WHEAT CWB, CPS RED, NO. 2	10.98	10.98	10.98
6015	WHEAT CWB, CPS WHITE, NO. 1	10.98	10.98	10.98
6020	WHEAT CWB, CPS WHITE, NO. 2	10.98	10.98	10.98
6025	WHEAT CWB, CW FEED	14.00	14.00	14.00
6030	WHEAT CWB, CW MIXED GRAIN	14.00	14.00	14.00
6035	WHEAT CWB, CW SAMPLE ACCT. FUSARIUM	14.00	14.00	14.00
6040	WHEAT CWB, CW SAMPLE ACCT. LIGHT WEIGHT	14.00	14.00	14.00
6045	WHEAT CWB, CWAD, NO. 1	34.54	34.54	8.42
6050	WHEAT CWB, CWAD, NO. 1 (11.0)	34.54	34.54	8.42
6060	WHEAT CWB, CWAD, NO. 1 (12.0)	34.54	34.54	8.42
6070	WHEAT CWB, CWAD, NO. 1 (13.0)	34.54	34.54	8.42
6080	WHEAT CWB, CWAD, NO. 1 (14.0)	34.54	34.54	8.42
6090	WHEAT CWB, CWAD, NO. 1 (15.0)	34.54	34.54	8.42
6100	WHEAT CWB, CWAD, NO. 2	34.54	34.54	8.42
6105	WHEAT CWB, CWAD, NO. 2 (11.0)	34.54	34.54	8.42
6115	WHEAT CWB, CWAD, NO. 2 (12.0)	34.54	34.54	8.42
6125	WHEAT CWB, CWAD, NO. 2 (13.0)	34.54	34.54	8.42
6135	WHEAT CWB, CWAD, NO. 2 (14.0)	34.54	34.54	8.42
6145	WHEAT CWB, CWAD, NO. 2 (15.0)	34.54	34.54	8.42
6155	WHEAT CWB, CWAD, NO. 3	34.54	34.54	8.42
6160	WHEAT CWB, CWAD, NO. 3 (13.0)	34.54	34.54	8.42
6165	WHEAT CWB, CWAD, NO. 4	50.14	18.45	4.10
6170	WHEAT CWB, CWAD, NO. 5	18.20	18.20	18.20
6315	WHEAT CWB, CWES, NO. 1	45.00	45.00	45.00
6320	WHEAT CWB, CWES, NO. 1 (12.5)	45.00	45.00	45.00
6325	WHEAT CWB, CWES, NO. 2	45.00	45.00	45.00
6330	WHEAT CWB, CWES, NO. 2 (12.5)	45.00	45.00	45.00
6335	WHEAT CWB, CWRS, NO. 1	31.89	31.89	9.91
6340	WHEAT CWB, CWRS, NO. 1 (11.0)	31.89	31.89	9.91
6350	WHEAT CWB, CWRS, NO. 1 (12.0)	31.89	31.89	9.91
6360	WHEAT CWB, CWRS, NO. 1 (13.0)	31.89	31.89	9.91
6370	WHEAT CWB, CWRS, NO. 1 (14.0)	31.89	31.89	9.91

## Appendix A: 2009 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>February 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6380	WHEAT CWB, CWRS, NO. 1 (15.0)	31.89	31.89	9.91
6390	WHEAT CWB, CWRS, NO. 2	31.89	31.89	9.91
6395	WHEAT CWB, CWRS, NO. 2 (11.0)	31.89	31.89	9.91
6405	WHEAT CWB, CWRS, NO. 2 (12.0)	31.89	31.89	9.91
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	31.89	31.89	9.91
6425	WHEAT CWB, CWRS, NO. 2 (14.0)	31.89	31.89	9.91
6435	WHEAT CWB, CWRS, NO. 2 (15.0)	31.89	31.89	9.91
6445	WHEAT CWB, CWRS, NO. 3	31.89	31.89	9.91
6448	WHEAT CWB, CWRS, NO. 3 (12.0)	31.89	31.89	9.91
6450	WHEAT CWB, CWRS, NO. 3 (13.0)	31.89	31.89	9.91
6460	WHEAT CWB, CWRS, NO. 3 (14.0)	31.89	31.89	9.91
6470	WHEAT CWB, CWRS, NO. 4	14.00	14.00	14.00
6475	WHEAT CWB, CWRW, NO. 1	32.50	32.50	32.50
6480	WHEAT CWB, CWRW, NO. 1 (11.5)	32.50	32.50	32.50
6485	WHEAT CWB, CWRW, NO. 2	32.50	32.50	32.50
6490	WHEAT CWB, CWRW, NO. 2 (11.5)	32.50	32.50	32.50
6510	WHEAT CWB, CWRWS, NO. 1 (12.0)	32.50	32.50	32.50
6520	WHEAT CWB, CWRWS, NO. 1 (13.0)	32.50	32.50	32.50
6530	WHEAT CWB, CWRWS, NO. 1 (14.0)	32.50	32.50	32.50
6540	WHEAT CWB, CWRWS, NO. 2 (12.0)	32.50	32.50	32.50
6550	WHEAT CWB, CWRWS, NO. 2 (13.0)	32.50	32.50	32.50
6560	WHEAT CWB, CWRWS, NO. 2 (14.0)	32.50	32.50	32.50
6567	WHEAT CWB, CWSWS, NO. 1 (>10.8)	17.00	17.00	17.00
6572	WHEAT CWB, CWSWS, NO. 2 (>10.8)	17.00	17.00	17.00
6575	WHEAT CWB, CWSWS, NO. 3	14.00	14.00	14.00
6582	WHEAT CWB, CWSWS, SEL. NO. 1 (<9.9)	17.00	17.00	17.00
6583	WHEAT CWB, CWSWS, SEL. NO. 1 (9.9-10.8)	17.00	17.00	17.00
6587	WHEAT CWB, CWSWS, SEL. NO. 2 (<9.9)	17.00	17.00	17.00
6588	WHEAT CWB, CWSWS, SEL. NO. 2 (9.9-10.8)	17.00	17.00	17.00
6590	WHEAT CWB, CWHWS, NO. 1	31.89	31.89	9.91
6595	WHEAT CWB, CWHWS, NO. 1 (11.0)	31.89	31.89	9.91
6605	WHEAT CWB, CWHWS, NO. 1 (12.0)	31.89	31.89	9.91
6615	WHEAT CWB, CWHWS, NO. 1 (13.0)	31.89	31.89	9.91
6625	WHEAT CWB, CWHWS, NO. 1 (14.0)	31.89	31.89	9.91
6635	WHEAT CWB, CWHWS, NO. 1 (15.0)	31.89	31.89	9.91
6645	WHEAT CWB, CWHWS, NO. 2	31.89	31.89	9.91
6650	WHEAT CWB, CWHWS, NO. 2 (11.0)	31.89	31.89	9.91
6660	WHEAT CWB, CWHWS, NO. 2 (12.0)	31.89	31.89	9.91
6670	WHEAT CWB, CWHWS, NO. 2 (13.0)	31.89	31.89	9.91
6680	WHEAT CWB, CWHWS, NO. 2 (14.0)	31.89	31.89	9.91
6690	WHEAT CWB, CWHWS, NO. 2 (15.0)	31.89	31.89	9.91
6700	WHEAT CWB, CWHWS, NO. 3	31.89	31.89	9.91
6703	WHEAT CWB, CWHWS, NO. 3 (12.0)	31.89	31.89	9.91
6705	WHEAT CWB, CWHWS, NO. 3 (13.0)	31.89	31.89	9.91
6715	WHEAT CWB, CWHWS, NO. 3 (14.0)	31.89	31.89	9.91
6723	WHEAT CWB, CWHWS, NO. 4	14.00	14.00	14.00

**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>March 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	BARLEY CWB, CW, NO. 1	62.50	62.50	62.50
5110	BARLEY CWB, CW, NO. 2	62.50	62.50	62.50
5115	BARLEY CWB, FOOD SEL. CW SIX-ROW	15.49	15.49	15.49
5120	BARLEY CWB, FOOD SEL. CW TWO-ROW	15.49	15.49	15.49
5125	BARLEY CWB, SAMPLE SEL. CW SIX-ROW ACCT. FUSARIUM	15.49	15.49	15.49
5130	BARLEY CWB, SAMPLE SEL. CW TWO-ROW ACCT. FUSARIUM	15.49	15.49	15.49
5135	BARLEY CWB, SEL. CW SIX-ROW	15.49	15.49	15.49
5145	BARLEY CWB, SEL. CW SIX-ROW HULLESS	15.49	15.49	15.49
5150	BARLEY CWB, SEL. CW TWO-ROW	15.49	15.49	15.49
5155	BARLEY CWB, SEL. CW TWO-ROW HULLESS	15.49	15.49	15.49
5160	BARLEY CWB, SPEC. SEL. CW SIX-ROW	15.49	15.49	15.49
5170	BARLEY CWB, SPEC. SEL. CW TWO-ROW	15.49	15.49	15.49
5175	BARLEY CWB, STD. CW HULLESS	62.50	62.50	62.50
5180	BARLEY CWB, STD. SEL. CW SIX-ROW	15.49	15.49	15.49
5190	BARLEY CWB, STD. SEL. CW TWO-ROW	15.49	15.49	15.49
6005	WHEAT CWB, CPS RED, NO. 1	11.43	11.43	11.43
6010	WHEAT CWB, CPS RED, NO. 2	11.43	11.43	11.43
6015	WHEAT CWB, CPS WHITE, NO. 1	11.43	11.43	11.43
6020	WHEAT CWB, CPS WHITE, NO. 2	11.43	11.43	11.43
6025	WHEAT CWB, CW FEED	14.00	14.00	14.00
6030	WHEAT CWB, CW MIXED GRAIN	14.00	14.00	14.00
6035	WHEAT CWB, CW SAMPLE ACCT. FUSARIUM	14.00	14.00	14.00
6040	WHEAT CWB, CW SAMPLE ACCT. LIGHT WEIGHT	14.00	14.00	14.00
6045	WHEAT CWB, CWAD, NO. 1	41.14	41.14	6.82
6050	WHEAT CWB, CWAD, NO. 1 (11.0)	41.14	41.14	6.82
6060	WHEAT CWB, CWAD, NO. 1 (12.0)	41.14	41.14	6.82
6070	WHEAT CWB, CWAD, NO. 1 (13.0)	41.14	41.14	6.82
6080	WHEAT CWB, CWAD, NO. 1 (14.0)	41.14	41.14	6.82
6090	WHEAT CWB, CWAD, NO. 1 (15.0)	41.14	41.14	6.82
6100	WHEAT CWB, CWAD, NO. 2	41.14	41.14	6.82
6105	WHEAT CWB, CWAD, NO. 2 (11.0)	41.14	41.14	6.82
6115	WHEAT CWB, CWAD, NO. 2 (12.0)	41.14	41.14	6.82
6125	WHEAT CWB, CWAD, NO. 2 (13.0)	41.14	41.14	6.82
6135	WHEAT CWB, CWAD, NO. 2 (14.0)	41.14	41.14	6.82
6145	WHEAT CWB, CWAD, NO. 2 (15.0)	41.14	41.14	6.82
6155	WHEAT CWB, CWAD, NO. 3	41.14	41.14	6.82
6160	WHEAT CWB, CWAD, NO. 3 (13.0)	41.14	41.14	6.82
6165	WHEAT CWB, CWAD, NO. 4	49.80	19.95	2.04
6170	WHEAT CWB, CWAD, NO. 5	18.20	18.20	18.20
6315	WHEAT CWB, CWES, NO. 1	46.00	46.00	46.00
6320	WHEAT CWB, CWES, NO. 1 (12.5)	46.00	46.00	46.00
6325	WHEAT CWB, CWES, NO. 2	46.00	46.00	46.00
6330	WHEAT CWB, CWES, NO. 2 (12.5)	46.00	46.00	46.00
6335	WHEAT CWB, CWRS, NO. 1	34.58	34.58	9.26
6340	WHEAT CWB, CWRS, NO. 1 (11.0)	34.58	34.58	9.26
6350	WHEAT CWB, CWRS, NO. 1 (12.0)	34.58	34.58	9.26
6360	WHEAT CWB, CWRS, NO. 1 (13.0)	34.58	34.58	9.26
6370	WHEAT CWB, CWRS, NO. 1 (14.0)	34.58	34.58	9.26

## Appendix A: 2009 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>March 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6380	WHEAT CWB, CWRS, NO. 1 (15.0)	34.58	34.58	9.26
6390	WHEAT CWB, CWRS, NO. 2	34.58	34.58	9.26
6395	WHEAT CWB, CWRS, NO. 2 (11.0)	34.58	34.58	9.26
6405	WHEAT CWB, CWRS, NO. 2 (12.0)	34.58	34.58	9.26
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	34.58	34.58	9.26
6425	WHEAT CWB, CWRS, NO. 2 (14.0)	34.58	34.58	9.26
6435	WHEAT CWB, CWRS, NO. 2 (15.0)	34.58	34.58	9.26
6445	WHEAT CWB, CWRS, NO. 3	34.58	34.58	9.26
6448	WHEAT CWB, CWRS, NO. 3 (12.0)	34.58	34.58	9.26
6450	WHEAT CWB, CWRS, NO. 3 (13.0)	34.58	34.58	9.26
6460	WHEAT CWB, CWRS, NO. 3 (14.0)	34.58	34.58	9.26
6470	WHEAT CWB, CWRS, NO. 4	14.00	14.00	14.00
6475	WHEAT CWB, CWRW, NO. 1	33.50	33.50	33.50
6480	WHEAT CWB, CWRW, NO. 1 (11.5)	33.50	33.50	33.50
6485	WHEAT CWB, CWRW, NO. 2	33.50	33.50	33.50
6490	WHEAT CWB, CWRW, NO. 2 (11.5)	33.50	33.50	33.50
6510	WHEAT CWB, CWRWS, NO. 1 (12.0)	33.50	33.50	33.50
6520	WHEAT CWB, CWRWS, NO. 1 (13.0)	33.50	33.50	33.50
6530	WHEAT CWB, CWRWS, NO. 1 (14.0)	33.50	33.50	33.50
6540	WHEAT CWB, CWRWS, NO. 2 (12.0)	33.50	33.50	33.50
6550	WHEAT CWB, CWRWS, NO. 2 (13.0)	33.50	33.50	33.50
6560	WHEAT CWB, CWRWS, NO. 2 (14.0)	33.50	33.50	33.50
6567	WHEAT CWB, CWSWS, NO. 1 (>10.8)	18.00	18.00	18.00
6572	WHEAT CWB, CWSWS, NO. 2 (>10.8)	18.00	18.00	18.00
6575	WHEAT CWB, CWSWS, NO. 3	14.00	14.00	14.00
6582	WHEAT CWB, CWSWS, SEL. NO. 1 (<9.9)	18.00	18.00	18.00
6583	WHEAT CWB, CWSWS, SEL. NO. 1 (9.9-10.8)	18.00	18.00	18.00
6587	WHEAT CWB, CWSWS, SEL. NO. 2 (<9.9)	18.00	18.00	18.00
6588	WHEAT CWB, CWSWS, SEL. NO. 2 (9.9-10.8)	18.00	18.00	18.00
6590	WHEAT CWB, CWHWS, NO. 1	34.58	34.58	9.26
6595	WHEAT CWB, CWHWS, NO. 1 (11.0)	34.58	34.58	9.26
6605	WHEAT CWB, CWHWS, NO. 1 (12.0)	34.58	34.58	9.26
6615	WHEAT CWB, CWHWS, NO. 1 (13.0)	34.58	34.58	9.26
6625	WHEAT CWB, CWHWS, NO. 1 (14.0)	34.58	34.58	9.26
6635	WHEAT CWB, CWHWS, NO. 1 (15.0)	34.58	34.58	9.26
6645	WHEAT CWB, CWHWS, NO. 2	34.58	34.58	9.26
6650	WHEAT CWB, CWHWS, NO. 2 (11.0)	34.58	34.58	9.26
6660	WHEAT CWB, CWHWS, NO. 2 (12.0)	34.58	34.58	9.26
6670	WHEAT CWB, CWHWS, NO. 2 (13.0)	34.58	34.58	9.26
6680	WHEAT CWB, CWHWS, NO. 2 (14.0)	34.58	34.58	9.26
6690	WHEAT CWB, CWHWS, NO. 2 (15.0)	34.58	34.58	9.26
6700	WHEAT CWB, CWHWS, NO. 3	34.58	34.58	9.26
6703	WHEAT CWB, CWHWS, NO. 3 (12.0)	34.58	34.58	9.26
6705	WHEAT CWB, CWHWS, NO. 3 (13.0)	34.58	34.58	9.26
6715	WHEAT CWB, CWHWS, NO. 3 (14.0)	34.58	34.58	9.26
6723	WHEAT CWB, CWHWS, NO. 4	14.00	14.00	14.00

## Appendix A: 2009 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>April 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	BARLEY CWB, CW, NO. 1	59.50	59.50	59.50
5110	BARLEY CWB, CW, NO. 2	59.50	59.50	59.50
5115	BARLEY CWB, FOOD SEL. CW SIX-ROW	15.83	15.83	15.83
5120	BARLEY CWB, FOOD SEL. CW TWO-ROW	15.83	15.83	15.83
5125	BARLEY CWB, SAMPLE SEL. CW SIX-ROW ACCT. FUSARIUM	15.83	15.83	15.83
5130	BARLEY CWB, SAMPLE SEL. CW TWO-ROW ACCT. FUSARIUM	15.83	15.83	15.83
5135	BARLEY CWB, SEL. CW SIX-ROW	15.83	15.83	15.83
5145	BARLEY CWB, SEL. CW SIX-ROW HULLESS	15.83	15.83	15.83
5150	BARLEY CWB, SEL. CW TWO-ROW	15.83	15.83	15.83
5155	BARLEY CWB, SEL. CW TWO-ROW HULLESS	15.83	15.83	15.83
5160	BARLEY CWB, SPEC. SEL. CW SIX-ROW	15.83	15.83	15.83
5170	BARLEY CWB, SPEC. SEL. CW TWO-ROW	15.83	15.83	15.83
5175	BARLEY CWB, STD. CW HULLESS	59.50	59.50	59.50
5180	BARLEY CWB, STD. SEL. CW SIX-ROW	15.83	15.83	15.83
5190	BARLEY CWB, STD. SEL. CW TWO-ROW	15.83	15.83	15.83
6005	WHEAT CWB, CPS RED, NO. 1	8.25	8.25	8.25
6010	WHEAT CWB, CPS RED, NO. 2	8.25	8.25	8.25
6015	WHEAT CWB, CPS WHITE, NO. 1	8.25	8.25	8.25
6020	WHEAT CWB, CPS WHITE, NO. 2	8.25	8.25	8.25
6025	WHEAT CWB, CW FEED	14.00	14.00	14.00
6030	WHEAT CWB, CW MIXED GRAIN	14.00	14.00	14.00
6035	WHEAT CWB, CW SAMPLE ACCT. FUSARIUM	14.00	14.00	14.00
6040	WHEAT CWB, CW SAMPLE ACCT. LIGHT WEIGHT	14.00	14.00	14.00
6045	WHEAT CWB, CWAD, NO. 1	45.03	45.03	7.12
6050	WHEAT CWB, CWAD, NO. 1 (11.0)	45.03	45.03	7.12
6060	WHEAT CWB, CWAD, NO. 1 (12.0)	45.03	45.03	7.12
6070	WHEAT CWB, CWAD, NO. 1 (13.0)	45.03	45.03	7.12
6080	WHEAT CWB, CWAD, NO. 1 (14.0)	45.03	45.03	7.12
6090	WHEAT CWB, CWAD, NO. 1 (15.0)	45.03	45.03	7.12
6100	WHEAT CWB, CWAD, NO. 2	45.03	45.03	7.12
6105	WHEAT CWB, CWAD, NO. 2 (11.0)	45.03	45.03	7.12
6115	WHEAT CWB, CWAD, NO. 2 (12.0)	45.03	45.03	7.12
6125	WHEAT CWB, CWAD, NO. 2 (13.0)	45.03	45.03	7.12
6135	WHEAT CWB, CWAD, NO. 2 (14.0)	45.03	45.03	7.12
6145	WHEAT CWB, CWAD, NO. 2 (15.0)	45.03	45.03	7.12
6155	WHEAT CWB, CWAD, NO. 3	45.03	45.03	7.12
6160	WHEAT CWB, CWAD, NO. 3 (13.0)	45.03	45.03	7.12
6165	WHEAT CWB, CWAD, NO. 4	53.94	23.49	2.66
6170	WHEAT CWB, CWAD, NO. 5	18.20	18.20	18.20
6315	WHEAT CWB, CWES, NO. 1	46.00	46.00	46.00
6320	WHEAT CWB, CWES, NO. 1 (12.5)	46.00	46.00	46.00
6325	WHEAT CWB, CWES, NO. 2	46.00	46.00	46.00
6330	WHEAT CWB, CWES, NO. 2 (12.5)	46.00	46.00	46.00
6335	WHEAT CWB, CWRS, NO. 1	33.60	33.60	6.81
6340	WHEAT CWB, CWRS, NO. 1 (11.0)	33.60	33.60	6.81
6350	WHEAT CWB, CWRS, NO. 1 (12.0)	33.60	33.60	6.81
6360	WHEAT CWB, CWRS, NO. 1 (13.0)	33.60	33.60	6.81
6370	WHEAT CWB, CWRS, NO. 1 (14.0)	33.60	33.60	6.81

## Appendix A: 2009 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>April 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6380	WHEAT CWB, CWRS, NO. 1 (15.0)	33.60	33.60	6.81
6390	WHEAT CWB, CWRS, NO. 2	33.60	33.60	6.81
6395	WHEAT CWB, CWRS, NO. 2 (11.0)	33.60	33.60	6.81
6405	WHEAT CWB, CWRS, NO. 2 (12.0)	33.60	33.60	6.81
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	33.60	33.60	6.81
6425	WHEAT CWB, CWRS, NO. 2 (14.0)	33.60	33.60	6.81
6435	WHEAT CWB, CWRS, NO. 2 (15.0)	33.60	33.60	6.81
6445	WHEAT CWB, CWRS, NO. 3	33.60	33.60	6.81
6448	WHEAT CWB, CWRS, NO. 3 (12.0)	33.60	33.60	6.81
6450	WHEAT CWB, CWRS, NO. 3 (13.0)	33.60	33.60	6.81
6460	WHEAT CWB, CWRS, NO. 3 (14.0)	33.60	33.60	6.81
6470	WHEAT CWB, CWRS, NO. 4	14.00	14.00	14.00
6475	WHEAT CWB, CWRW, NO. 1	33.50	33.50	33.50
6480	WHEAT CWB, CWRW, NO. 1 (11.5)	33.50	33.50	33.50
6485	WHEAT CWB, CWRW, NO. 2	33.50	33.50	33.50
6490	WHEAT CWB, CWRW, NO. 2 (11.5)	33.50	33.50	33.50
6510	WHEAT CWB, CWRWS, NO. 1 (12.0)	33.50	33.50	33.50
6520	WHEAT CWB, CWRWS, NO. 1 (13.0)	33.50	33.50	33.50
6530	WHEAT CWB, CWRWS, NO. 1 (14.0)	33.50	33.50	33.50
6540	WHEAT CWB, CWRWS, NO. 2 (12.0)	33.50	33.50	33.50
6550	WHEAT CWB, CWRWS, NO. 2 (13.0)	33.50	33.50	33.50
6560	WHEAT CWB, CWRWS, NO. 2 (14.0)	33.50	33.50	33.50
6567	WHEAT CWB, CWSWS, NO. 1 (>10.8)	18.00	18.00	18.00
6572	WHEAT CWB, CWSWS, NO. 2 (>10.8)	18.00	18.00	18.00
6575	WHEAT CWB, CWSWS, NO. 3	14.00	14.00	14.00
6582	WHEAT CWB, CWSWS, SEL. NO. 1 (<9.9)	18.00	18.00	18.00
6583	WHEAT CWB, CWSWS, SEL. NO. 1 (9.9-10.8)	18.00	18.00	18.00
6587	WHEAT CWB, CWSWS, SEL. NO. 2 (<9.9)	18.00	18.00	18.00
6588	WHEAT CWB, CWSWS, SEL. NO. 2 (9.9-10.8)	18.00	18.00	18.00
6590	WHEAT CWB, CWHWS, NO. 1	33.60	33.60	6.81
6595	WHEAT CWB, CWHWS, NO. 1 (11.0)	33.60	33.60	6.81
6605	WHEAT CWB, CWHWS, NO. 1 (12.0)	33.60	33.60	6.81
6615	WHEAT CWB, CWHWS, NO. 1 (13.0)	33.60	33.60	6.81
6625	WHEAT CWB, CWHWS, NO. 1 (14.0)	33.60	33.60	6.81
6635	WHEAT CWB, CWHWS, NO. 1 (15.0)	33.60	33.60	6.81
6645	WHEAT CWB, CWHWS, NO. 2	33.60	33.60	6.81
6650	WHEAT CWB, CWHWS, NO. 2 (11.0)	33.60	33.60	6.81
6660	WHEAT CWB, CWHWS, NO. 2 (12.0)	33.60	33.60	6.81
6670	WHEAT CWB, CWHWS, NO. 2 (13.0)	33.60	33.60	6.81
6680	WHEAT CWB, CWHWS, NO. 2 (14.0)	33.60	33.60	6.81
6690	WHEAT CWB, CWHWS, NO. 2 (15.0)	33.60	33.60	6.81
6700	WHEAT CWB, CWHWS, NO. 3	33.60	33.60	6.81
6703	WHEAT CWB, CWHWS, NO. 3 (12.0)	33.60	33.60	6.81
6705	WHEAT CWB, CWHWS, NO. 3 (13.0)	33.60	33.60	6.81
6715	WHEAT CWB, CWHWS, NO. 3 (14.0)	33.60	33.60	6.81
6723	WHEAT CWB, CWHWS, NO. 4	14.00	14.00	14.00



**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>May 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	BARLEY CWB, CW, NO. 1	59.50	59.50	59.50
5110	BARLEY CWB, CW, NO. 2	59.50	59.50	59.50
5115	BARLEY CWB, FOOD SEL. CW SIX-ROW	15.53	15.53	15.53
5120	BARLEY CWB, FOOD SEL. CW TWO-ROW	15.53	15.53	15.53
5125	BARLEY CWB, SAMPLE SEL. CW SIX-ROW ACCT. FUSARIUM	15.53	15.53	15.53
5130	BARLEY CWB, SAMPLE SEL. CW TWO-ROW ACCT. FUSARIUM	15.53	15.53	15.53
5135	BARLEY CWB, SEL. CW SIX-ROW	15.53	15.53	15.53
5145	BARLEY CWB, SEL. CW SIX-ROW HULLESS	15.53	15.53	15.53
5150	BARLEY CWB, SEL. CW TWO-ROW	15.53	15.53	15.53
5155	BARLEY CWB, SEL. CW TWO-ROW HULLESS	15.53	15.53	15.53
5160	BARLEY CWB, SPEC. SEL. CW SIX-ROW	15.53	15.53	15.53
5170	BARLEY CWB, SPEC. SEL. CW TWO-ROW	15.53	15.53	15.53
5175	BARLEY CWB, STD. CW HULLESS	59.50	59.50	59.50
5180	BARLEY CWB, STD. SEL. CW SIX-ROW	15.53	15.53	15.53
5190	BARLEY CWB, STD. SEL. CW TWO-ROW	15.53	15.53	15.53
6005	WHEAT CWB, CPS RED, NO. 1	18.28	18.28	18.28
6010	WHEAT CWB, CPS RED, NO. 2	18.28	18.28	18.28
6015	WHEAT CWB, CPS WHITE, NO. 1	18.28	18.28	18.28
6020	WHEAT CWB, CPS WHITE, NO. 2	18.28	18.28	18.28
6025	WHEAT CWB, CW FEED	10.00	10.00	10.00
6030	WHEAT CWB, CW MIXED GRAIN	10.00	10.00	10.00
6035	WHEAT CWB, CW SAMPLE ACCT. FUSARIUM	10.00	10.00	10.00
6040	WHEAT CWB, CW SAMPLE ACCT. LIGHT WEIGHT	10.00	10.00	10.00
6045	WHEAT CWB, CWAD, NO. 1	53.04	53.04	8.35
6050	WHEAT CWB, CWAD, NO. 1 (11.0)	53.04	53.04	8.35
6060	WHEAT CWB, CWAD, NO. 1 (12.0)	53.04	53.04	8.35
6070	WHEAT CWB, CWAD, NO. 1 (13.0)	53.04	53.04	8.35
6080	WHEAT CWB, CWAD, NO. 1 (14.0)	53.04	53.04	8.35
6090	WHEAT CWB, CWAD, NO. 1 (15.0)	53.04	53.04	8.35
6100	WHEAT CWB, CWAD, NO. 2	53.04	53.04	8.35
6105	WHEAT CWB, CWAD, NO. 2 (11.0)	53.04	53.04	8.35
6115	WHEAT CWB, CWAD, NO. 2 (12.0)	53.04	53.04	8.35
6125	WHEAT CWB, CWAD, NO. 2 (13.0)	53.04	53.04	8.35
6135	WHEAT CWB, CWAD, NO. 2 (14.0)	53.04	53.04	8.35
6145	WHEAT CWB, CWAD, NO. 2 (15.0)	53.04	53.04	8.35
6155	WHEAT CWB, CWAD, NO. 3	53.04	53.04	8.35
6160	WHEAT CWB, CWAD, NO. 3 (13.0)	53.04	53.04	8.35
6165	WHEAT CWB, CWAD, NO. 4	59.94	25.49	2.15
6170	WHEAT CWB, CWAD, NO. 5	14.20	14.20	14.20
6315	WHEAT CWB, CWES, NO. 1	44.00	44.00	44.00
6320	WHEAT CWB, CWES, NO. 1 (12.5)	44.00	44.00	44.00
6325	WHEAT CWB, CWES, NO. 2	44.00	44.00	44.00
6330	WHEAT CWB, CWES, NO. 2 (12.5)	44.00	44.00	44.00
6335	WHEAT CWB, CWRS, NO. 1	40.98	40.98	14.83
6340	WHEAT CWB, CWRS, NO. 1 (11.0)	40.98	40.98	14.83
6350	WHEAT CWB, CWRS, NO. 1 (12.0)	40.98	40.98	14.83
6360	WHEAT CWB, CWRS, NO. 1 (13.0)	40.98	40.98	14.83
6370	WHEAT CWB, CWRS, NO. 1 (14.0)	40.98	40.98	14.83

## Appendix A: 2009 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>May 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6380	WHEAT CWB, CWRS, NO. 1 (15.0)	40.98	40.98	14.83
6390	WHEAT CWB, CWRS, NO. 2	40.98	40.98	14.83
6395	WHEAT CWB, CWRS, NO. 2 (11.0)	40.98	40.98	14.83
6405	WHEAT CWB, CWRS, NO. 2 (12.0)	40.98	40.98	14.83
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	40.98	40.98	14.83
6425	WHEAT CWB, CWRS, NO. 2 (14.0)	40.98	40.98	14.83
6435	WHEAT CWB, CWRS, NO. 2 (15.0)	40.98	40.98	14.83
6445	WHEAT CWB, CWRS, NO. 3	40.98	40.98	14.83
6448	WHEAT CWB, CWRS, NO. 3 (12.0)	40.98	40.98	14.83
6450	WHEAT CWB, CWRS, NO. 3 (13.0)	40.98	40.98	14.83
6460	WHEAT CWB, CWRS, NO. 3 (14.0)	40.98	40.98	14.83
6470	WHEAT CWB, CWRS, NO. 4	10.00	10.00	10.00
6475	WHEAT CWB, CWRW, NO. 1	32.50	32.50	32.50
6480	WHEAT CWB, CWRW, NO. 1 (11.5)	32.50	32.50	32.50
6485	WHEAT CWB, CWRW, NO. 2	32.50	32.50	32.50
6490	WHEAT CWB, CWRW, NO. 2 (11.5)	32.50	32.50	32.50
6510	WHEAT CWB, CWRWS, NO. 1 (12.0)	32.50	32.50	32.50
6520	WHEAT CWB, CWRWS, NO. 1 (13.0)	32.50	32.50	32.50
6530	WHEAT CWB, CWRWS, NO. 1 (14.0)	32.50	32.50	32.50
6540	WHEAT CWB, CWRWS, NO. 2 (12.0)	32.50	32.50	32.50
6550	WHEAT CWB, CWRWS, NO. 2 (13.0)	32.50	32.50	32.50
6560	WHEAT CWB, CWRWS, NO. 2 (14.0)	32.50	32.50	32.50
6567	WHEAT CWB, CWSWS, NO. 1 (>10.8)	17.00	17.00	17.00
6572	WHEAT CWB, CWSWS, NO. 2 (>10.8)	17.00	17.00	17.00
6575	WHEAT CWB, CWSWS, NO. 3	10.00	10.00	10.00
6582	WHEAT CWB, CWSWS, SEL. NO. 1 (<9.9)	17.00	17.00	17.00
6583	WHEAT CWB, CWSWS, SEL. NO. 1 (9.9-10.8)	17.00	17.00	17.00
6587	WHEAT CWB, CWSWS, SEL. NO. 2 (<9.9)	17.00	17.00	17.00
6588	WHEAT CWB, CWSWS, SEL. NO. 2 (9.9-10.8)	17.00	17.00	17.00
6590	WHEAT CWB, CWHWS, NO. 1	40.98	40.98	14.83
6595	WHEAT CWB, CWHWS, NO. 1 (11.0)	40.98	40.98	14.83
6605	WHEAT CWB, CWHWS, NO. 1 (12.0)	40.98	40.98	14.83
6615	WHEAT CWB, CWHWS, NO. 1 (13.0)	40.98	40.98	14.83
6625	WHEAT CWB, CWHWS, NO. 1 (14.0)	40.98	40.98	14.83
6635	WHEAT CWB, CWHWS, NO. 1 (15.0)	40.98	40.98	14.83
6645	WHEAT CWB, CWHWS, NO. 2	40.98	40.98	14.83
6650	WHEAT CWB, CWHWS, NO. 2 (11.0)	40.98	40.98	14.83
6660	WHEAT CWB, CWHWS, NO. 2 (12.0)	40.98	40.98	14.83
6670	WHEAT CWB, CWHWS, NO. 2 (13.0)	40.98	40.98	14.83
6680	WHEAT CWB, CWHWS, NO. 2 (14.0)	40.98	40.98	14.83
6690	WHEAT CWB, CWHWS, NO. 2 (15.0)	40.98	40.98	14.83
6700	WHEAT CWB, CWHWS, NO. 3	40.98	40.98	14.83
6703	WHEAT CWB, CWHWS, NO. 3 (12.0)	40.98	40.98	14.83
6705	WHEAT CWB, CWHWS, NO. 3 (13.0)	40.98	40.98	14.83
6715	WHEAT CWB, CWHWS, NO. 3 (14.0)	40.98	40.98	14.83
6723	WHEAT CWB, CWHWS, NO. 4	10.00	10.00	10.00

**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>June 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	BARLEY CWB, CW, NO. 1	59.50	59.50	59.50
5110	BARLEY CWB, CW, NO. 2	59.50	59.50	59.50
5115	BARLEY CWB, FOOD SEL. CW SIX-ROW	17.15	17.15	17.15
5120	BARLEY CWB, FOOD SEL. CW TWO-ROW	17.15	17.15	17.15
5125	BARLEY CWB, SAMPLE SEL. CW SIX-ROW ACCT. FUSARIUM	17.15	17.15	17.15
5130	BARLEY CWB, SAMPLE SEL. CW TWO-ROW ACCT. FUSARIUM	17.15	17.15	17.15
5135	BARLEY CWB, SEL. CW SIX-ROW	17.15	17.15	17.15
5145	BARLEY CWB, SEL. CW SIX-ROW HULLESS	17.15	17.15	17.15
5150	BARLEY CWB, SEL. CW TWO-ROW	17.15	17.15	17.15
5155	BARLEY CWB, SEL. CW TWO-ROW HULLESS	17.15	17.15	17.15
5160	BARLEY CWB, SPEC. SEL. CW SIX-ROW	17.15	17.15	17.15
5170	BARLEY CWB, SPEC. SEL. CW TWO-ROW	17.15	17.15	17.15
5175	BARLEY CWB, STD. CW HULLESS	59.50	59.50	59.50
5180	BARLEY CWB, STD. SEL. CW SIX-ROW	17.15	17.15	17.15
5190	BARLEY CWB, STD. SEL. CW TWO-ROW	17.15	17.15	17.15
6005	WHEAT CWB, CPS RED, NO. 1	17.00	17.00	17.00
6010	WHEAT CWB, CPS RED, NO. 2	17.00	17.00	17.00
6015	WHEAT CWB, CPS WHITE, NO. 1	17.00	17.00	17.00
6020	WHEAT CWB, CPS WHITE, NO. 2	17.00	17.00	17.00
6025	WHEAT CWB, CW FEED	10.00	10.00	10.00
6030	WHEAT CWB, CW MIXED GRAIN	10.00	10.00	10.00
6035	WHEAT CWB, CW SAMPLE ACCT. FUSARIUM	10.00	10.00	10.00
6040	WHEAT CWB, CW SAMPLE ACCT. LIGHT WEIGHT	10.00	10.00	10.00
6045	WHEAT CWB, CWAD, NO. 1	33.70	33.70	33.70
6050	WHEAT CWB, CWAD, NO. 1 (11.0)	33.70	33.70	33.70
6060	WHEAT CWB, CWAD, NO. 1 (12.0)	33.70	33.70	33.70
6070	WHEAT CWB, CWAD, NO. 1 (13.0)	33.70	33.70	33.70
6080	WHEAT CWB, CWAD, NO. 1 (14.0)	33.70	33.70	33.70
6090	WHEAT CWB, CWAD, NO. 1 (15.0)	33.70	33.70	33.70
6100	WHEAT CWB, CWAD, NO. 2	33.70	33.70	33.70
6105	WHEAT CWB, CWAD, NO. 2 (11.0)	33.70	33.70	33.70
6115	WHEAT CWB, CWAD, NO. 2 (12.0)	33.70	33.70	33.70
6125	WHEAT CWB, CWAD, NO. 2 (13.0)	33.70	33.70	33.70
6135	WHEAT CWB, CWAD, NO. 2 (14.0)	33.70	33.70	33.70
6145	WHEAT CWB, CWAD, NO. 2 (15.0)	33.70	33.70	33.70
6155	WHEAT CWB, CWAD, NO. 3	33.70	33.70	33.70
6160	WHEAT CWB, CWAD, NO. 3 (13.0)	33.70	33.70	33.70
6165	WHEAT CWB, CWAD, NO. 4	40.20	40.20	40.20
6170	WHEAT CWB, CWAD, NO. 5	14.20	14.20	14.20
6315	WHEAT CWB, CWES, NO. 1	24.00	24.00	24.00
6320	WHEAT CWB, CWES, NO. 1 (12.5)	24.00	24.00	24.00
6325	WHEAT CWB, CWES, NO. 2	24.00	24.00	24.00
6330	WHEAT CWB, CWES, NO. 2 (12.5)	24.00	24.00	24.00
6335	WHEAT CWB, CWRS, NO. 1	19.72	19.72	13.77
6340	WHEAT CWB, CWRS, NO. 1 (11.0)	19.72	19.72	13.77
6350	WHEAT CWB, CWRS, NO. 1 (12.0)	19.72	19.72	13.77
6360	WHEAT CWB, CWRS, NO. 1 (13.0)	19.72	19.72	13.77
6370	WHEAT CWB, CWRS, NO. 1 (14.0)	19.72	19.72	13.77

## Appendix A: 2009 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>June 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6380	WHEAT CWB, CWRS, NO. 1 (15.0)	19.72	19.72	13.77
6390	WHEAT CWB, CWRS, NO. 2	19.72	19.72	13.77
6395	WHEAT CWB, CWRS, NO. 2 (11.0)	19.72	19.72	13.77
6405	WHEAT CWB, CWRS, NO. 2 (12.0)	19.72	19.72	13.77
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	19.72	19.72	13.77
6425	WHEAT CWB, CWRS, NO. 2 (14.0)	19.72	19.72	13.77
6435	WHEAT CWB, CWRS, NO. 2 (15.0)	19.72	19.72	13.77
6445	WHEAT CWB, CWRS, NO. 3	19.72	19.72	13.77
6448	WHEAT CWB, CWRS, NO. 3 (12.0)	19.72	19.72	13.77
6450	WHEAT CWB, CWRS, NO. 3 (13.0)	19.72	19.72	13.77
6460	WHEAT CWB, CWRS, NO. 3 (14.0)	19.72	19.72	13.77
6470	WHEAT CWB, CWRS, NO. 4	10.00	10.00	10.00
6475	WHEAT CWB, CWRW, NO. 1	32.50	32.50	32.50
6480	WHEAT CWB, CWRW, NO. 1 (11.5)	32.50	32.50	32.50
6485	WHEAT CWB, CWRW, NO. 2	32.50	32.50	32.50
6490	WHEAT CWB, CWRW, NO. 2 (11.5)	32.50	32.50	32.50
6510	WHEAT CWB, CWRWS, NO. 1 (12.0)	32.50	32.50	32.50
6520	WHEAT CWB, CWRWS, NO. 1 (13.0)	32.50	32.50	32.50
6530	WHEAT CWB, CWRWS, NO. 1 (14.0)	32.50	32.50	32.50
6540	WHEAT CWB, CWRWS, NO. 2 (12.0)	32.50	32.50	32.50
6550	WHEAT CWB, CWRWS, NO. 2 (13.0)	32.50	32.50	32.50
6560	WHEAT CWB, CWRWS, NO. 2 (14.0)	32.50	32.50	32.50
6567	WHEAT CWB, CWSWS, NO. 1 (>10.8)	17.00	17.00	17.00
6572	WHEAT CWB, CWSWS, NO. 2 (>10.8)	17.00	17.00	17.00
6575	WHEAT CWB, CWSWS, NO. 3	10.00	10.00	10.00
6582	WHEAT CWB, CWSWS, SEL. NO. 1 (<9.9)	17.00	17.00	17.00
6583	WHEAT CWB, CWSWS, SEL. NO. 1 (9.9-10.8)	17.00	17.00	17.00
6587	WHEAT CWB, CWSWS, SEL. NO. 2 (<9.9)	17.00	17.00	17.00
6588	WHEAT CWB, CWSWS, SEL. NO. 2 (9.9-10.8)	17.00	17.00	17.00
6590	WHEAT CWB, CWHWS, NO. 1	19.72	19.72	13.77
6595	WHEAT CWB, CWHWS, NO. 1 (11.0)	19.72	19.72	13.77
6605	WHEAT CWB, CWHWS, NO. 1 (12.0)	19.72	19.72	13.77
6615	WHEAT CWB, CWHWS, NO. 1 (13.0)	19.72	19.72	13.77
6625	WHEAT CWB, CWHWS, NO. 1 (14.0)	19.72	19.72	13.77
6635	WHEAT CWB, CWHWS, NO. 1 (15.0)	19.72	19.72	13.77
6645	WHEAT CWB, CWHWS, NO. 2	19.72	19.72	13.77
6650	WHEAT CWB, CWHWS, NO. 2 (11.0)	19.72	19.72	13.77
6660	WHEAT CWB, CWHWS, NO. 2 (12.0)	19.72	19.72	13.77
6670	WHEAT CWB, CWHWS, NO. 2 (13.0)	19.72	19.72	13.77
6680	WHEAT CWB, CWHWS, NO. 2 (14.0)	19.72	19.72	13.77
6690	WHEAT CWB, CWHWS, NO. 2 (15.0)	19.72	19.72	13.77
6700	WHEAT CWB, CWHWS, NO. 3	19.72	19.72	13.77
6703	WHEAT CWB, CWHWS, NO. 3 (12.0)	19.72	19.72	13.77
6705	WHEAT CWB, CWHWS, NO. 3 (13.0)	19.72	19.72	13.77
6715	WHEAT CWB, CWHWS, NO. 3 (14.0)	19.72	19.72	13.77
6723	WHEAT CWB, CWHWS, NO. 4	10.00	10.00	10.00

**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>July 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	BARLEY CWB, CW, NO. 1	59.50	59.50	59.50
5110	BARLEY CWB, CW, NO. 2	59.50	59.50	59.50
5115	BARLEY CWB, FOOD SEL. CW SIX-ROW	17.15	17.15	17.15
5120	BARLEY CWB, FOOD SEL. CW TWO-ROW	17.15	17.15	17.15
5125	BARLEY CWB, SAMPLE SEL. CW SIX-ROW ACCT. FUSARIUM	17.15	17.15	17.15
5130	BARLEY CWB, SAMPLE SEL. CW TWO-ROW ACCT. FUSARIUM	17.15	17.15	17.15
5135	BARLEY CWB, SEL. CW SIX-ROW	17.15	17.15	17.15
5145	BARLEY CWB, SEL. CW SIX-ROW HULLESS	17.15	17.15	17.15
5150	BARLEY CWB, SEL. CW TWO-ROW	17.15	17.15	17.15
5155	BARLEY CWB, SEL. CW TWO-ROW HULLESS	17.15	17.15	17.15
5160	BARLEY CWB, SPEC. SEL. CW SIX-ROW	17.15	17.15	17.15
5170	BARLEY CWB, SPEC. SEL. CW TWO-ROW	17.15	17.15	17.15
5175	BARLEY CWB, STD. CW HULLESS	59.50	59.50	59.50
5180	BARLEY CWB, STD. SEL. CW SIX-ROW	17.15	17.15	17.15
5190	BARLEY CWB, STD. SEL. CW TWO-ROW	17.15	17.15	17.15
6005	WHEAT CWB, CPS RED, NO. 1	15.00	15.00	15.00
6010	WHEAT CWB, CPS RED, NO. 2	15.00	15.00	15.00
6015	WHEAT CWB, CPS WHITE, NO. 1	15.00	15.00	15.00
6020	WHEAT CWB, CPS WHITE, NO. 2	15.00	15.00	15.00
6025	WHEAT CWB, CW FEED	8.00	8.00	8.00
6030	WHEAT CWB, CW MIXED GRAIN	8.00	8.00	8.00
6035	WHEAT CWB, CW SAMPLE ACCT. FUSARIUM	8.00	8.00	8.00
6040	WHEAT CWB, CW SAMPLE ACCT. LIGHT WEIGHT	8.00	8.00	8.00
6045	WHEAT CWB, CWAD, NO. 1	35.70	35.70	35.70
6050	WHEAT CWB, CWAD, NO. 1 (11.0)	35.70	35.70	35.70
6060	WHEAT CWB, CWAD, NO. 1 (12.0)	35.70	35.70	35.70
6070	WHEAT CWB, CWAD, NO. 1 (13.0)	35.70	35.70	35.70
6080	WHEAT CWB, CWAD, NO. 1 (14.0)	35.70	35.70	35.70
6090	WHEAT CWB, CWAD, NO. 1 (15.0)	35.70	35.70	35.70
6100	WHEAT CWB, CWAD, NO. 2	35.70	35.70	35.70
6105	WHEAT CWB, CWAD, NO. 2 (11.0)	35.70	35.70	35.70
6115	WHEAT CWB, CWAD, NO. 2 (12.0)	35.70	35.70	35.70
6125	WHEAT CWB, CWAD, NO. 2 (13.0)	35.70	35.70	35.70
6135	WHEAT CWB, CWAD, NO. 2 (14.0)	35.70	35.70	35.70
6145	WHEAT CWB, CWAD, NO. 2 (15.0)	35.70	35.70	35.70
6155	WHEAT CWB, CWAD, NO. 3	35.70	35.70	35.70
6160	WHEAT CWB, CWAD, NO. 3 (13.0)	35.70	35.70	35.70
6165	WHEAT CWB, CWAD, NO. 4	42.20	42.20	42.20
6170	WHEAT CWB, CWAD, NO. 5	12.20	12.20	12.20
6315	WHEAT CWB, CWES, NO. 1	22.00	22.00	22.00
6320	WHEAT CWB, CWES, NO. 1 (12.5)	22.00	22.00	22.00
6325	WHEAT CWB, CWES, NO. 2	22.00	22.00	22.00
6330	WHEAT CWB, CWES, NO. 2 (12.5)	22.00	22.00	22.00
6335	WHEAT CWB, CWRS, NO. 1	29.98	29.98	25.83
6340	WHEAT CWB, CWRS, NO. 1 (11.0)	29.98	29.98	25.83
6350	WHEAT CWB, CWRS, NO. 1 (12.0)	29.98	29.98	25.83
6360	WHEAT CWB, CWRS, NO. 1 (13.0)	29.98	29.98	25.83
6370	WHEAT CWB, CWRS, NO. 1 (14.0)	29.98	29.98	25.83

## Appendix A: 2009 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>July 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6380	WHEAT CWB, CWRS, NO. 1 (15.0)	29.98	29.98	25.83
6390	WHEAT CWB, CWRS, NO. 2	29.98	29.98	25.83
6395	WHEAT CWB, CWRS, NO. 2 (11.0)	29.98	29.98	25.83
6405	WHEAT CWB, CWRS, NO. 2 (12.0)	29.98	29.98	25.83
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	29.98	29.98	25.83
6425	WHEAT CWB, CWRS, NO. 2 (14.0)	29.98	29.98	25.83
6435	WHEAT CWB, CWRS, NO. 2 (15.0)	29.98	29.98	25.83
6445	WHEAT CWB, CWRS, NO. 3	29.98	29.98	25.83
6448	WHEAT CWB, CWRS, NO. 3 (12.0)	29.98	29.98	25.83
6450	WHEAT CWB, CWRS, NO. 3 (13.0)	29.98	29.98	25.83
6460	WHEAT CWB, CWRS, NO. 3 (14.0)	29.98	29.98	25.83
6470	WHEAT CWB, CWRS, NO. 4	8.00	8.00	8.00
6475	WHEAT CWB, CWRW, NO. 1	30.50	30.50	30.50
6480	WHEAT CWB, CWRW, NO. 1 (11.5)	30.50	30.50	30.50
6485	WHEAT CWB, CWRW, NO. 2	30.50	30.50	30.50
6490	WHEAT CWB, CWRW, NO. 2 (11.5)	30.50	30.50	30.50
6510	WHEAT CWB, CWRWS, NO. 1 (12.0)	30.50	30.50	30.50
6520	WHEAT CWB, CWRWS, NO. 1 (13.0)	30.50	30.50	30.50
6530	WHEAT CWB, CWRWS, NO. 1 (14.0)	30.50	30.50	30.50
6540	WHEAT CWB, CWRWS, NO. 2 (12.0)	30.50	30.50	30.50
6550	WHEAT CWB, CWRWS, NO. 2 (13.0)	30.50	30.50	30.50
6560	WHEAT CWB, CWRWS, NO. 2 (14.0)	30.50	30.50	30.50
6567	WHEAT CWB, CWSWS, NO. 1 (>10.8)	15.00	15.00	15.00
6572	WHEAT CWB, CWSWS, NO. 2 (>10.8)	15.00	15.00	15.00
6575	WHEAT CWB, CWSWS, NO. 3	8.00	8.00	8.00
6582	WHEAT CWB, CWSWS, SEL. NO. 1 (<9.9)	15.00	15.00	15.00
6583	WHEAT CWB, CWSWS, SEL. NO. 1 (9.9-10.8)	15.00	15.00	15.00
6587	WHEAT CWB, CWSWS, SEL. NO. 2 (<9.9)	15.00	15.00	15.00
6588	WHEAT CWB, CWSWS, SEL. NO. 2 (9.9-10.8)	15.00	15.00	15.00
6590	WHEAT CWB, CWHWS, NO. 1	29.98	29.98	25.83
6595	WHEAT CWB, CWHWS, NO. 1 (11.0)	29.98	29.98	25.83
6605	WHEAT CWB, CWHWS, NO. 1 (12.0)	29.98	29.98	25.83
6615	WHEAT CWB, CWHWS, NO. 1 (13.0)	29.98	29.98	25.83
6625	WHEAT CWB, CWHWS, NO. 1 (14.0)	29.98	29.98	25.83
6635	WHEAT CWB, CWHWS, NO. 1 (15.0)	29.98	29.98	25.83
6645	WHEAT CWB, CWHWS, NO. 2	29.98	29.98	25.83
6650	WHEAT CWB, CWHWS, NO. 2 (11.0)	29.98	29.98	25.83
6660	WHEAT CWB, CWHWS, NO. 2 (12.0)	29.98	29.98	25.83
6670	WHEAT CWB, CWHWS, NO. 2 (13.0)	29.98	29.98	25.83
6680	WHEAT CWB, CWHWS, NO. 2 (14.0)	29.98	29.98	25.83
6690	WHEAT CWB, CWHWS, NO. 2 (15.0)	29.98	29.98	25.83
6700	WHEAT CWB, CWHWS, NO. 3	29.98	29.98	25.83
6703	WHEAT CWB, CWHWS, NO. 3 (12.0)	29.98	29.98	25.83
6705	WHEAT CWB, CWHWS, NO. 3 (13.0)	29.98	29.98	25.83
6715	WHEAT CWB, CWHWS, NO. 3 (14.0)	29.98	29.98	25.83
6723	WHEAT CWB, CWHWS, NO. 4	8.00	8.00	8.00

**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>August 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	BARLEY CWB, CW, NO. 1	53.00	53.00	53.00
5110	BARLEY CWB, CW, NO. 2	53.00	53.00	53.00
5115	BARLEY CWB, FOOD SEL. CW SIX-ROW	39.70	23.09	9.81
5120	BARLEY CWB, FOOD SEL. CW TWO-ROW	36.92	26.02	11.26
5125	BARLEY CWB, SAMPLE SEL. CW SIX-ROW ACCT. FUSARIUM	39.70	23.09	9.81
5130	BARLEY CWB, SAMPLE SEL. CW TWO-ROW ACCT. FUSARIUM	36.92	26.02	11.26
5135	BARLEY CWB, SEL. CW SIX-ROW	39.70	23.09	9.81
5145	BARLEY CWB, SEL. CW SIX-ROW HULLESS	39.70	23.09	9.81
5150	BARLEY CWB, SEL. CW TWO-ROW	36.92	26.02	11.26
5155	BARLEY CWB, SEL. CW TWO-ROW HULLESS	36.92	26.02	11.26
5160	BARLEY CWB, SPEC. SEL. CW SIX-ROW	39.70	23.09	9.81
5170	BARLEY CWB, SPEC. SEL. CW TWO-ROW	36.92	26.02	11.26
5175	BARLEY CWB, STD. CW HULLESS	53.00	53.00	53.00
5180	BARLEY CWB, STD. SEL. CW SIX-ROW	39.70	23.09	9.81
5190	BARLEY CWB, STD. SEL. CW TWO-ROW	36.92	26.02	11.26
6005	WHEAT CWB, CPS RED, NO. 1	30.25	18.48	7.10
6010	WHEAT CWB, CPS RED, NO. 2	30.25	18.48	7.10
6015	WHEAT CWB, CPS WHITE, NO. 1	30.25	18.48	7.10
6020	WHEAT CWB, CPS WHITE, NO. 2	30.25	18.48	7.10
6025	WHEAT CWB, CW FEED	21.82	7.11	1.22
6030	WHEAT CWB, CW MIXED GRAIN	21.82	7.11	1.22
6035	WHEAT CWB, CW SAMPLE ACCT. FUSARIUM	21.82	7.11	1.22
6040	WHEAT CWB, CW SAMPLE ACCT. LIGHT WEIGHT	21.82	7.11	1.22
6045	WHEAT CWB, CWAD, NO. 1	19.04	19.04	9.37
6050	WHEAT CWB, CWAD, NO. 1 (11.0)	19.04	19.04	9.37
6060	WHEAT CWB, CWAD, NO. 1 (12.0)	19.04	19.04	9.37
6070	WHEAT CWB, CWAD, NO. 1 (13.0)	19.04	19.04	9.37
6080	WHEAT CWB, CWAD, NO. 1 (14.0)	19.04	19.04	9.37
6090	WHEAT CWB, CWAD, NO. 1 (15.0)	19.04	19.04	9.37
6100	WHEAT CWB, CWAD, NO. 2	19.04	19.04	9.37
6105	WHEAT CWB, CWAD, NO. 2 (11.0)	19.04	19.04	9.37
6115	WHEAT CWB, CWAD, NO. 2 (12.0)	19.04	19.04	9.37
6125	WHEAT CWB, CWAD, NO. 2 (13.0)	19.04	19.04	9.37
6135	WHEAT CWB, CWAD, NO. 2 (14.0)	19.04	19.04	9.37
6145	WHEAT CWB, CWAD, NO. 2 (15.0)	19.04	19.04	9.37
6155	WHEAT CWB, CWAD, NO. 3	19.04	19.04	9.37
6160	WHEAT CWB, CWAD, NO. 3 (13.0)	19.04	19.04	9.37
6165	WHEAT CWB, CWAD, NO. 4	20.38	11.05	5.03
6170	WHEAT CWB, CWAD, NO. 5	24.92	7.11	1.22
6315	WHEAT CWB, CWES, NO. 1	28.50	18.70	7.19
6320	WHEAT CWB, CWES, NO. 1 (12.5)	28.50	18.70	7.19
6325	WHEAT CWB, CWES, NO. 2	28.50	18.70	7.19
6330	WHEAT CWB, CWES, NO. 2 (12.5)	28.50	18.70	7.19
6335	WHEAT CWB, CWRS, NO. 1	26.55	26.55	10.22
6340	WHEAT CWB, CWRS, NO. 1 (11.0)	26.55	26.55	10.22
6350	WHEAT CWB, CWRS, NO. 1 (12.0)	26.55	26.55	10.22
6360	WHEAT CWB, CWRS, NO. 1 (13.0)	26.55	26.55	10.22
6370	WHEAT CWB, CWRS, NO. 1 (14.0)	26.55	26.55	10.22

## Appendix A: 2009 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>August 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6380	WHEAT CWB, CWRS, NO. 1 (15.0)	26.55	26.55	10.22
6390	WHEAT CWB, CWRS, NO. 2	26.55	26.55	10.22
6395	WHEAT CWB, CWRS, NO. 2 (11.0)	26.55	26.55	10.22
6405	WHEAT CWB, CWRS, NO. 2 (12.0)	26.55	26.55	10.22
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	26.55	26.55	10.22
6425	WHEAT CWB, CWRS, NO. 2 (14.0)	26.55	26.55	10.22
6435	WHEAT CWB, CWRS, NO. 2 (15.0)	26.55	26.55	10.22
6445	WHEAT CWB, CWRS, NO. 3	26.55	26.55	10.22
6448	WHEAT CWB, CWRS, NO. 3 (12.0)	26.55	26.55	10.22
6450	WHEAT CWB, CWRS, NO. 3 (13.0)	26.55	26.55	10.22
6460	WHEAT CWB, CWRS, NO. 3 (14.0)	26.55	26.55	10.22
6470	WHEAT CWB, CWRS, NO. 4	21.82	7.11	1.22
6475	WHEAT CWB, CWRW, NO. 1	29.36	15.93	6.33
6480	WHEAT CWB, CWRW, NO. 1 (11.5)	29.36	15.93	6.33
6485	WHEAT CWB, CWRW, NO. 2	29.36	15.93	6.33
6490	WHEAT CWB, CWRW, NO. 2 (11.5)	29.36	15.93	6.33
6510	WHEAT CWB, CWRWS, NO. 1 (12.0)	29.36	15.93	6.33
6520	WHEAT CWB, CWRWS, NO. 1 (13.0)	29.36	15.93	6.33
6530	WHEAT CWB, CWRWS, NO. 1 (14.0)	29.36	15.93	6.33
6540	WHEAT CWB, CWRWS, NO. 2 (12.0)	29.36	15.93	6.33
6550	WHEAT CWB, CWRWS, NO. 2 (13.0)	29.36	15.93	6.33
6560	WHEAT CWB, CWRWS, NO. 2 (14.0)	29.36	15.93	6.33
6567	WHEAT CWB, CWSWS, NO. 1 (>10.8)	33.69	13.77	4.88
6572	WHEAT CWB, CWSWS, NO. 2 (>10.8)	33.69	13.77	4.88
6575	WHEAT CWB, CWSWS, NO. 3	21.82	7.11	1.22
6582	WHEAT CWB, CWSWS, SEL. NO. 1 (<9.9)	33.69	13.77	4.88
6583	WHEAT CWB, CWSWS, SEL. NO. 1 (9.9-10.8)	33.69	13.77	4.88
6587	WHEAT CWB, CWSWS, SEL. NO. 2 (<9.9)	33.69	13.77	4.88
6588	WHEAT CWB, CWSWS, SEL. NO. 2 (9.9-10.8)	33.69	13.77	4.88
6590	WHEAT CWB, CWHWS, NO. 1	26.55	26.55	10.22
6595	WHEAT CWB, CWHWS, NO. 1 (11.0)	26.55	26.55	10.22
6605	WHEAT CWB, CWHWS, NO. 1 (12.0)	26.55	26.55	10.22
6615	WHEAT CWB, CWHWS, NO. 1 (13.0)	26.55	26.55	10.22
6625	WHEAT CWB, CWHWS, NO. 1 (14.0)	26.55	26.55	10.22
6635	WHEAT CWB, CWHWS, NO. 1 (15.0)	26.55	26.55	10.22
6645	WHEAT CWB, CWHWS, NO. 2	26.55	26.55	10.22
6650	WHEAT CWB, CWHWS, NO. 2 (11.0)	26.55	26.55	10.22
6660	WHEAT CWB, CWHWS, NO. 2 (12.0)	26.55	26.55	10.22
6670	WHEAT CWB, CWHWS, NO. 2 (13.0)	26.55	26.55	10.22
6680	WHEAT CWB, CWHWS, NO. 2 (14.0)	26.55	26.55	10.22
6690	WHEAT CWB, CWHWS, NO. 2 (15.0)	26.55	26.55	10.22
6700	WHEAT CWB, CWHWS, NO. 3	26.55	26.55	10.22
6703	WHEAT CWB, CWHWS, NO. 3 (12.0)	26.55	26.55	10.22
6705	WHEAT CWB, CWHWS, NO. 3 (13.0)	26.55	26.55	10.22
6715	WHEAT CWB, CWHWS, NO. 3 (14.0)	26.55	26.55	10.22
6723	WHEAT CWB, CWHWS, NO. 4	21.82	7.11	1.22



**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>September 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	BARLEY CWB, CW, NO. 1	44.00	44.00	44.00
5110	BARLEY CWB, CW, NO. 2	44.00	44.00	44.00
5115	BARLEY CWB, FOOD SEL. CW SIX-ROW	28.06	28.06	8.26
5120	BARLEY CWB, FOOD SEL. CW TWO-ROW	25.08	25.08	9.64
5125	BARLEY CWB, SAMPLE SEL. CW SIX-ROW ACCT. FUSARIUM	28.06	28.06	8.26
5130	BARLEY CWB, SAMPLE SEL. CW TWO-ROW ACCT. FUSARIUM	25.08	25.08	9.64
5135	BARLEY CWB, SEL. CW SIX-ROW	28.06	28.06	8.26
5145	BARLEY CWB, SEL. CW SIX-ROW HULLESS	28.06	28.06	8.26
5150	BARLEY CWB, SEL. CW TWO-ROW	25.08	25.08	9.64
5155	BARLEY CWB, SEL. CW TWO-ROW HULLESS	25.08	25.08	9.64
5160	BARLEY CWB, SPEC. SEL. CW SIX-ROW	28.06	28.06	8.26
5170	BARLEY CWB, SPEC. SEL. CW TWO-ROW	25.08	25.08	9.64
5175	BARLEY CWB, STD. CW HULLESS	44.00	44.00	44.00
5180	BARLEY CWB, STD. SEL. CW SIX-ROW	28.06	28.06	8.26
5190	BARLEY CWB, STD. SEL. CW TWO-ROW	25.08	25.08	9.64
6005	WHEAT CWB, CPS RED, NO. 1	24.27	24.27	5.60
6010	WHEAT CWB, CPS RED, NO. 2	24.27	24.27	5.60
6015	WHEAT CWB, CPS WHITE, NO. 1	22.56	22.56	5.65
6020	WHEAT CWB, CPS WHITE, NO. 2	22.56	22.56	5.65
6025	WHEAT CWB, CW FEED	17.32	5.66	0.93
6030	WHEAT CWB, CW MIXED GRAIN	17.32	5.66	0.93
6035	WHEAT CWB, CW SAMPLE ACCT. FUSARIUM	17.32	5.66	0.93
6040	WHEAT CWB, CW SAMPLE ACCT. LIGHT WEIGHT	17.32	5.66	0.93
6045	WHEAT CWB, CWAD, NO. 1	16.36	16.36	8.81
6050	WHEAT CWB, CWAD, NO. 1 (11.0)	16.36	16.36	8.81
6060	WHEAT CWB, CWAD, NO. 1 (12.0)	16.36	16.36	8.81
6070	WHEAT CWB, CWAD, NO. 1 (13.0)	16.36	16.36	8.81
6080	WHEAT CWB, CWAD, NO. 1 (14.0)	16.36	16.36	8.81
6090	WHEAT CWB, CWAD, NO. 1 (15.0)	16.36	16.36	8.81
6100	WHEAT CWB, CWAD, NO. 2	16.36	16.36	8.81
6105	WHEAT CWB, CWAD, NO. 2 (11.0)	16.36	16.36	8.81
6115	WHEAT CWB, CWAD, NO. 2 (12.0)	16.36	16.36	8.81
6125	WHEAT CWB, CWAD, NO. 2 (13.0)	16.36	16.36	8.81
6135	WHEAT CWB, CWAD, NO. 2 (14.0)	16.36	16.36	8.81
6145	WHEAT CWB, CWAD, NO. 2 (15.0)	16.36	16.36	8.81
6155	WHEAT CWB, CWAD, NO. 3	16.36	16.36	8.81
6160	WHEAT CWB, CWAD, NO. 3 (13.0)	16.36	16.36	8.81
6165	WHEAT CWB, CWAD, NO. 4	18.24	10.00	4.60
6170	WHEAT CWB, CWAD, NO. 5	20.19	3.04	0.25
6315	WHEAT CWB, CWES, NO. 1	25.97	16.70	6.01
6320	WHEAT CWB, CWES, NO. 1 (12.5)	25.97	16.70	6.01
6325	WHEAT CWB, CWES, NO. 2	25.97	16.70	6.01
6330	WHEAT CWB, CWES, NO. 2 (12.5)	25.97	16.70	6.01
6335	WHEAT CWB, CWRS, NO. 1	24.15	24.15	9.07
6340	WHEAT CWB, CWRS, NO. 1 (11.0)	24.15	24.15	9.07
6350	WHEAT CWB, CWRS, NO. 1 (12.0)	24.15	24.15	9.07
6360	WHEAT CWB, CWRS, NO. 1 (13.0)	24.15	24.15	9.07
6370	WHEAT CWB, CWRS, NO. 1 (14.0)	24.15	24.15	9.07

**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>September 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6380	WHEAT CWB, CWRS, NO. 1 (15.0)	24.15	24.15	9.07
6390	WHEAT CWB, CWRS, NO. 2	24.15	24.15	9.07
6395	WHEAT CWB, CWRS, NO. 2 (11.0)	24.15	24.15	9.07
6405	WHEAT CWB, CWRS, NO. 2 (12.0)	24.15	24.15	9.07
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	24.15	24.15	9.07
6425	WHEAT CWB, CWRS, NO. 2 (14.0)	24.15	24.15	9.07
6435	WHEAT CWB, CWRS, NO. 2 (15.0)	24.15	24.15	9.07
6445	WHEAT CWB, CWRS, NO. 3	24.15	24.15	9.07
6448	WHEAT CWB, CWRS, NO. 3 (12.0)	24.15	24.15	9.07
6450	WHEAT CWB, CWRS, NO. 3 (13.0)	24.15	24.15	9.07
6460	WHEAT CWB, CWRS, NO. 3 (14.0)	24.15	24.15	9.07
6470	WHEAT CWB, CWRS, NO. 4	17.32	5.66	0.93
6475	WHEAT CWB, CWRW, NO. 1	23.51	23.51	4.85
6480	WHEAT CWB, CWRW, NO. 1 (11.5)	23.51	23.51	4.85
6485	WHEAT CWB, CWRW, NO. 2	23.51	23.51	4.85
6490	WHEAT CWB, CWRW, NO. 2 (11.5)	23.51	23.51	4.85
6510	WHEAT CWB, CWRWS, NO. 1 (12.0)	23.51	23.51	4.85
6520	WHEAT CWB, CWRWS, NO. 1 (13.0)	23.51	23.51	4.85
6530	WHEAT CWB, CWRWS, NO. 1 (14.0)	23.51	23.51	4.85
6540	WHEAT CWB, CWRWS, NO. 2 (12.0)	23.51	23.51	4.85
6550	WHEAT CWB, CWRWS, NO. 2 (13.0)	23.51	23.51	4.85
6560	WHEAT CWB, CWRWS, NO. 2 (14.0)	23.51	23.51	4.85
6567	WHEAT CWB, CWSWS, NO. 1 (>10.8)	25.52	12.24	3.37
6572	WHEAT CWB, CWSWS, NO. 2 (>10.8)	25.52	12.24	3.37
6575	WHEAT CWB, CWSWS, NO. 3	17.32	5.66	0.93
6582	WHEAT CWB, CWSWS, SEL. NO. 1 (<9.9)	25.52	12.24	3.37
6583	WHEAT CWB, CWSWS, SEL. NO. 1 (9.9-10.8)	25.52	12.24	3.37
6587	WHEAT CWB, CWSWS, SEL. NO. 2 (<9.9)	25.52	12.24	3.37
6588	WHEAT CWB, CWSWS, SEL. NO. 2 (9.9-10.8)	25.52	12.24	3.37
6590	WHEAT CWB, CWHWS, NO. 1	24.15	24.15	9.07
6595	WHEAT CWB, CWHWS, NO. 1 (11.0)	24.15	24.15	9.07
6605	WHEAT CWB, CWHWS, NO. 1 (12.0)	24.15	24.15	9.07
6615	WHEAT CWB, CWHWS, NO. 1 (13.0)	24.15	24.15	9.07
6625	WHEAT CWB, CWHWS, NO. 1 (14.0)	24.15	24.15	9.07
6635	WHEAT CWB, CWHWS, NO. 1 (15.0)	24.15	24.15	9.07
6645	WHEAT CWB, CWHWS, NO. 2	24.15	24.15	9.07
6650	WHEAT CWB, CWHWS, NO. 2 (11.0)	24.15	24.15	9.07
6660	WHEAT CWB, CWHWS, NO. 2 (12.0)	24.15	24.15	9.07
6670	WHEAT CWB, CWHWS, NO. 2 (13.0)	24.15	24.15	9.07
6680	WHEAT CWB, CWHWS, NO. 2 (14.0)	24.15	24.15	9.07
6690	WHEAT CWB, CWHWS, NO. 2 (15.0)	24.15	24.15	9.07
6700	WHEAT CWB, CWHWS, NO. 3	24.15	24.15	9.07
6703	WHEAT CWB, CWHWS, NO. 3 (12.0)	24.15	24.15	9.07
6705	WHEAT CWB, CWHWS, NO. 3 (13.0)	24.15	24.15	9.07
6715	WHEAT CWB, CWHWS, NO. 3 (14.0)	24.15	24.15	9.07
6723	WHEAT CWB, CWHWS, NO. 4	17.32	5.66	0.93

**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>October 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	BARLEY CWB, CW, NO. 1	44.00	44.00	44.00
5110	BARLEY CWB, CW, NO. 2	44.00	44.00	44.00
5115	BARLEY CWB, FOOD SEL. CW SIX-ROW	25.72	25.72	7.51
5120	BARLEY CWB, FOOD SEL. CW TWO-ROW	23.28	23.28	9.05
5125	BARLEY CWB, SAMPLE SEL. CW SIX-ROW ACCT. FUSARIUM	25.72	25.72	7.51
5130	BARLEY CWB, SAMPLE SEL. CW TWO-ROW ACCT. FUSARIUM	23.28	23.28	9.05
5135	BARLEY CWB, SEL. CW SIX-ROW	25.72	25.72	7.51
5145	BARLEY CWB, SEL. CW SIX-ROW HULLESS	25.72	25.72	7.51
5150	BARLEY CWB, SEL. CW TWO-ROW	23.28	23.28	9.05
5155	BARLEY CWB, SEL. CW TWO-ROW HULLESS	23.28	23.28	9.05
5160	BARLEY CWB, SPEC. SEL. CW SIX-ROW	25.72	25.72	7.51
5170	BARLEY CWB, SPEC. SEL. CW TWO-ROW	23.28	23.28	9.05
5175	BARLEY CWB, STD. CW HULLESS	44.00	44.00	44.00
5180	BARLEY CWB, STD. SEL. CW SIX-ROW	25.72	25.72	7.51
5190	BARLEY CWB, STD. SEL. CW TWO-ROW	23.28	23.28	9.05
6005	WHEAT CWB, CPS RED, NO. 1	28.79	28.79	7.41
6010	WHEAT CWB, CPS RED, NO. 2	28.79	28.79	7.41
6015	WHEAT CWB, CPS WHITE, NO. 1	26.51	26.51	7.32
6020	WHEAT CWB, CPS WHITE, NO. 2	26.51	26.51	7.32
6025	WHEAT CWB, CW FEED	23.02	9.75	2.06
6030	WHEAT CWB, CW MIXED GRAIN	23.02	9.75	2.06
6035	WHEAT CWB, CW SAMPLE ACCT. FUSARIUM	23.02	9.75	2.06
6040	WHEAT CWB, CW SAMPLE ACCT. LIGHT WEIGHT	23.02	9.75	2.06
6045	WHEAT CWB, CWAD, NO. 1	30.00	30.00	30.00
6050	WHEAT CWB, CWAD, NO. 1 (11.0)	30.00	30.00	30.00
6060	WHEAT CWB, CWAD, NO. 1 (12.0)	30.00	30.00	30.00
6070	WHEAT CWB, CWAD, NO. 1 (13.0)	30.00	30.00	30.00
6080	WHEAT CWB, CWAD, NO. 1 (14.0)	30.00	30.00	30.00
6090	WHEAT CWB, CWAD, NO. 1 (15.0)	30.00	30.00	30.00
6100	WHEAT CWB, CWAD, NO. 2	30.00	30.00	30.00
6105	WHEAT CWB, CWAD, NO. 2 (11.0)	30.00	30.00	30.00
6115	WHEAT CWB, CWAD, NO. 2 (12.0)	30.00	30.00	30.00
6125	WHEAT CWB, CWAD, NO. 2 (13.0)	30.00	30.00	30.00
6135	WHEAT CWB, CWAD, NO. 2 (14.0)	30.00	30.00	30.00
6145	WHEAT CWB, CWAD, NO. 2 (15.0)	30.00	30.00	30.00
6155	WHEAT CWB, CWAD, NO. 3	30.00	30.00	30.00
6160	WHEAT CWB, CWAD, NO. 3 (13.0)	30.00	30.00	30.00
6165	WHEAT CWB, CWAD, NO. 4	29.00	29.00	29.00
6170	WHEAT CWB, CWAD, NO. 5	50.10	50.10	50.10
6315	WHEAT CWB, CWES, NO. 1	34.21	22.89	8.72
6320	WHEAT CWB, CWES, NO. 1 (12.5)	34.21	22.89	8.72
6325	WHEAT CWB, CWES, NO. 2	34.21	22.89	8.72
6330	WHEAT CWB, CWES, NO. 2 (12.5)	34.21	22.89	8.72
6335	WHEAT CWB, CWRS, NO. 1	32.87	32.87	11.98
6340	WHEAT CWB, CWRS, NO. 1 (11.0)	32.87	32.87	11.98
6350	WHEAT CWB, CWRS, NO. 1 (12.0)	32.87	32.87	11.98
6360	WHEAT CWB, CWRS, NO. 1 (13.0)	32.87	32.87	11.98
6370	WHEAT CWB, CWRS, NO. 1 (14.0)	32.87	32.87	11.98

**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>October 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6380	WHEAT CWB, CWRS, NO. 1 (15.0)	32.87	32.87	11.98
6390	WHEAT CWB, CWRS, NO. 2	32.87	32.87	11.98
6395	WHEAT CWB, CWRS, NO. 2 (11.0)	32.87	32.87	11.98
6405	WHEAT CWB, CWRS, NO. 2 (12.0)	32.87	32.87	11.98
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	32.87	32.87	11.98
6425	WHEAT CWB, CWRS, NO. 2 (14.0)	32.87	32.87	11.98
6435	WHEAT CWB, CWRS, NO. 2 (15.0)	32.87	32.87	11.98
6445	WHEAT CWB, CWRS, NO. 3	32.87	32.87	11.98
6448	WHEAT CWB, CWRS, NO. 3 (12.0)	32.87	32.87	11.98
6450	WHEAT CWB, CWRS, NO. 3 (13.0)	32.87	32.87	11.98
6460	WHEAT CWB, CWRS, NO. 3 (14.0)	32.87	32.87	11.98
6470	WHEAT CWB, CWRS, NO. 4	23.02	9.75	2.06
6475	WHEAT CWB, CWRW, NO. 1	29.66	29.66	7.10
6480	WHEAT CWB, CWRW, NO. 1 (11.5)	29.66	29.66	7.10
6485	WHEAT CWB, CWRW, NO. 2	29.66	29.66	7.10
6490	WHEAT CWB, CWRW, NO. 2 (11.5)	29.66	29.66	7.10
6510	WHEAT CWB, CWRWS, NO. 1 (12.0)	29.66	29.66	7.10
6520	WHEAT CWB, CWRWS, NO. 1 (13.0)	29.66	29.66	7.10
6530	WHEAT CWB, CWRWS, NO. 1 (14.0)	29.66	29.66	7.10
6540	WHEAT CWB, CWRWS, NO. 2 (12.0)	29.66	29.66	7.10
6550	WHEAT CWB, CWRWS, NO. 2 (13.0)	29.66	29.66	7.10
6560	WHEAT CWB, CWRWS, NO. 2 (14.0)	29.66	29.66	7.10
6567	WHEAT CWB, CWSWS, NO. 1 (>10.8)	28.57	14.60	4.46
6572	WHEAT CWB, CWSWS, NO. 2 (>10.8)	28.57	14.60	4.46
6575	WHEAT CWB, CWSWS, NO. 3	23.02	9.75	2.06
6582	WHEAT CWB, CWSWS, SEL. NO. 1 (<9.9)	28.57	14.60	4.46
6583	WHEAT CWB, CWSWS, SEL. NO. 1 (9.9-10.8)	28.57	14.60	4.46
6587	WHEAT CWB, CWSWS, SEL. NO. 2 (<9.9)	28.57	14.60	4.46
6588	WHEAT CWB, CWSWS, SEL. NO. 2 (9.9-10.8)	28.57	14.60	4.46
6590	WHEAT CWB, CWHWS, NO. 1	32.87	32.87	11.98
6595	WHEAT CWB, CWHWS, NO. 1 (11.0)	32.87	32.87	11.98
6605	WHEAT CWB, CWHWS, NO. 1 (12.0)	32.87	32.87	11.98
6615	WHEAT CWB, CWHWS, NO. 1 (13.0)	32.87	32.87	11.98
6625	WHEAT CWB, CWHWS, NO. 1 (14.0)	32.87	32.87	11.98
6635	WHEAT CWB, CWHWS, NO. 1 (15.0)	32.87	32.87	11.98
6645	WHEAT CWB, CWHWS, NO. 2	32.87	32.87	11.98
6650	WHEAT CWB, CWHWS, NO. 2 (11.0)	32.87	32.87	11.98
6660	WHEAT CWB, CWHWS, NO. 2 (12.0)	32.87	32.87	11.98
6670	WHEAT CWB, CWHWS, NO. 2 (13.0)	32.87	32.87	11.98
6680	WHEAT CWB, CWHWS, NO. 2 (14.0)	32.87	32.87	11.98
6690	WHEAT CWB, CWHWS, NO. 2 (15.0)	32.87	32.87	11.98
6700	WHEAT CWB, CWHWS, NO. 3	32.87	32.87	11.98
6703	WHEAT CWB, CWHWS, NO. 3 (12.0)	32.87	32.87	11.98
6705	WHEAT CWB, CWHWS, NO. 3 (13.0)	32.87	32.87	11.98
6715	WHEAT CWB, CWHWS, NO. 3 (14.0)	32.87	32.87	11.98
6723	WHEAT CWB, CWHWS, NO. 4	23.02	9.75	2.06

**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>November 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	BARLEY CWB, CW, NO. 1	51.00	51.00	51.00
5110	BARLEY CWB, CW, NO. 2	51.00	51.00	51.00
5115	BARLEY CWB, FOOD SEL. CW SIX-ROW	31.92	31.92	8.13
5120	BARLEY CWB, FOOD SEL. CW TWO-ROW	29.39	29.39	9.52
5125	BARLEY CWB, SAMPLE SEL. CW SIX-ROW ACCT. FUSARIUM	31.92	31.92	8.13
5130	BARLEY CWB, SAMPLE SEL. CW TWO-ROW ACCT. FUSARIUM	29.39	29.39	9.52
5135	BARLEY CWB, SEL. CW SIX-ROW	31.92	31.92	8.13
5145	BARLEY CWB, SEL. CW SIX-ROW HULLESS	31.92	31.92	8.13
5150	BARLEY CWB, SEL. CW TWO-ROW	29.39	29.39	9.52
5155	BARLEY CWB, SEL. CW TWO-ROW HULLESS	29.39	29.39	9.52
5160	BARLEY CWB, SPEC. SEL. CW SIX-ROW	31.92	31.92	8.13
5170	BARLEY CWB, SPEC. SEL. CW TWO-ROW	29.39	29.39	9.52
5175	BARLEY CWB, STD. CW HULLESS	51.00	51.00	51.00
5180	BARLEY CWB, STD. SEL. CW SIX-ROW	31.92	31.92	8.13
5190	BARLEY CWB, STD. SEL. CW TWO-ROW	29.39	29.39	9.52
6005	WHEAT CWB, CPS RED, NO. 1	40.84	27.18	10.94
6010	WHEAT CWB, CPS RED, NO. 2	40.84	27.18	10.94
6015	WHEAT CWB, CPS WHITE, NO. 1	38.87	26.80	10.75
6020	WHEAT CWB, CPS WHITE, NO. 2	38.87	26.80	10.75
6025	WHEAT CWB, CW FEED	36.08	17.85	6.15
6030	WHEAT CWB, CW MIXED GRAIN	36.08	17.85	6.15
6035	WHEAT CWB, CW SAMPLE ACCT. FUSARIUM	36.08	17.85	6.15
6040	WHEAT CWB, CW SAMPLE ACCT. LIGHT WEIGHT	36.08	17.85	6.15
6045	WHEAT CWB, CWAD, NO. 1	30.00	30.00	30.00
6050	WHEAT CWB, CWAD, NO. 1 (11.0)	30.00	30.00	30.00
6060	WHEAT CWB, CWAD, NO. 1 (12.0)	30.00	30.00	30.00
6070	WHEAT CWB, CWAD, NO. 1 (13.0)	30.00	30.00	30.00
6080	WHEAT CWB, CWAD, NO. 1 (14.0)	30.00	30.00	30.00
6090	WHEAT CWB, CWAD, NO. 1 (15.0)	30.00	30.00	30.00
6100	WHEAT CWB, CWAD, NO. 2	30.00	30.00	30.00
6105	WHEAT CWB, CWAD, NO. 2 (11.0)	30.00	30.00	30.00
6115	WHEAT CWB, CWAD, NO. 2 (12.0)	30.00	30.00	30.00
6125	WHEAT CWB, CWAD, NO. 2 (13.0)	30.00	30.00	30.00
6135	WHEAT CWB, CWAD, NO. 2 (14.0)	30.00	30.00	30.00
6145	WHEAT CWB, CWAD, NO. 2 (15.0)	30.00	30.00	30.00
6155	WHEAT CWB, CWAD, NO. 3	30.00	30.00	30.00
6160	WHEAT CWB, CWAD, NO. 3 (13.0)	30.00	30.00	30.00
6165	WHEAT CWB, CWAD, NO. 4	29.00	29.00	29.00
6170	WHEAT CWB, CWAD, NO. 5	50.10	50.10	50.10
6315	WHEAT CWB, CWES, NO. 1	48.36	29.30	11.88
6320	WHEAT CWB, CWES, NO. 1 (12.5)	48.36	29.30	11.88
6325	WHEAT CWB, CWES, NO. 2	48.36	29.30	11.88
6330	WHEAT CWB, CWES, NO. 2 (12.5)	48.36	29.30	11.88
6335	WHEAT CWB, CWRS, NO. 1	46.55	34.98	14.77
6340	WHEAT CWB, CWRS, NO. 1 (11.0)	46.55	34.98	14.77
6350	WHEAT CWB, CWRS, NO. 1 (12.0)	46.55	34.98	14.77
6360	WHEAT CWB, CWRS, NO. 1 (13.0)	46.55	34.98	14.77
6370	WHEAT CWB, CWRS, NO. 1 (14.0)	46.55	34.98	14.77

**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>November 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6380	WHEAT CWB, CWRS, NO. 1 (15.0)	46.55	34.98	14.77
6390	WHEAT CWB, CWRS, NO. 2	46.55	34.98	14.77
6395	WHEAT CWB, CWRS, NO. 2 (11.0)	46.55	34.98	14.77
6405	WHEAT CWB, CWRS, NO. 2 (12.0)	46.55	34.98	14.77
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	46.55	34.98	14.77
6425	WHEAT CWB, CWRS, NO. 2 (14.0)	46.55	34.98	14.77
6435	WHEAT CWB, CWRS, NO. 2 (15.0)	46.55	34.98	14.77
6445	WHEAT CWB, CWRS, NO. 3	46.55	34.98	14.77
6448	WHEAT CWB, CWRS, NO. 3 (12.0)	46.55	34.98	14.77
6450	WHEAT CWB, CWRS, NO. 3 (13.0)	46.55	34.98	14.77
6460	WHEAT CWB, CWRS, NO. 3 (14.0)	46.55	34.98	14.77
6470	WHEAT CWB, CWRS, NO. 4	36.08	17.85	6.15
6475	WHEAT CWB, CWRW, NO. 1	40.92	26.24	10.46
6480	WHEAT CWB, CWRW, NO. 1 (11.5)	40.92	26.24	10.46
6485	WHEAT CWB, CWRW, NO. 2	40.92	26.24	10.46
6490	WHEAT CWB, CWRW, NO. 2 (11.5)	40.92	26.24	10.46
6510	WHEAT CWB, CWRWS, NO. 1 (12.0)	40.92	26.24	10.46
6520	WHEAT CWB, CWRWS, NO. 1 (13.0)	40.92	26.24	10.46
6530	WHEAT CWB, CWRWS, NO. 1 (14.0)	40.92	26.24	10.46
6540	WHEAT CWB, CWRWS, NO. 2 (12.0)	40.92	26.24	10.46
6550	WHEAT CWB, CWRWS, NO. 2 (13.0)	40.92	26.24	10.46
6560	WHEAT CWB, CWRWS, NO. 2 (14.0)	40.92	26.24	10.46
6567	WHEAT CWB, CWSWS, NO. 1 (>10.8)	39.21	21.34	7.88
6572	WHEAT CWB, CWSWS, NO. 2 (>10.8)	39.21	21.34	7.88
6575	WHEAT CWB, CWSWS, NO. 3	36.08	17.85	6.15
6582	WHEAT CWB, CWSWS, SEL. NO. 1 (<9.9)	39.21	21.34	7.88
6583	WHEAT CWB, CWSWS, SEL. NO. 1 (9.9-10.8)	39.21	21.34	7.88
6587	WHEAT CWB, CWSWS, SEL. NO. 2 (<9.9)	39.21	21.34	7.88
6588	WHEAT CWB, CWSWS, SEL. NO. 2 (9.9-10.8)	39.21	21.34	7.88
6590	WHEAT CWB, CWHWS, NO. 1	46.55	34.98	14.77
6595	WHEAT CWB, CWHWS, NO. 1 (11.0)	46.55	34.98	14.77
6605	WHEAT CWB, CWHWS, NO. 1 (12.0)	46.55	34.98	14.77
6615	WHEAT CWB, CWHWS, NO. 1 (13.0)	46.55	34.98	14.77
6625	WHEAT CWB, CWHWS, NO. 1 (14.0)	46.55	34.98	14.77
6635	WHEAT CWB, CWHWS, NO. 1 (15.0)	46.55	34.98	14.77
6645	WHEAT CWB, CWHWS, NO. 2	46.55	34.98	14.77
6650	WHEAT CWB, CWHWS, NO. 2 (11.0)	46.55	34.98	14.77
6660	WHEAT CWB, CWHWS, NO. 2 (12.0)	46.55	34.98	14.77
6670	WHEAT CWB, CWHWS, NO. 2 (13.0)	46.55	34.98	14.77
6680	WHEAT CWB, CWHWS, NO. 2 (14.0)	46.55	34.98	14.77
6690	WHEAT CWB, CWHWS, NO. 2 (15.0)	46.55	34.98	14.77
6700	WHEAT CWB, CWHWS, NO. 3	46.55	34.98	14.77
6703	WHEAT CWB, CWHWS, NO. 3 (12.0)	46.55	34.98	14.77
6705	WHEAT CWB, CWHWS, NO. 3 (13.0)	46.55	34.98	14.77
6715	WHEAT CWB, CWHWS, NO. 3 (14.0)	46.55	34.98	14.77
6723	WHEAT CWB, CWHWS, NO. 4	36.08	17.85	6.15

**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>December 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	BARLEY CWB, CW, NO. 1	51.00	51.00	51.00
5110	BARLEY CWB, CW, NO. 2	51.00	51.00	51.00
5115	BARLEY CWB, FOOD SEL. CW SIX-ROW	38.76	38.76	8.52
5120	BARLEY CWB, FOOD SEL. CW TWO-ROW	36.29	36.29	10.04
5125	BARLEY CWB, SAMPLE SEL. CW SIX-ROW ACCT. FUSARIUM	38.76	38.76	8.52
5130	BARLEY CWB, SAMPLE SEL. CW TWO-ROW ACCT. FUSARIUM	36.29	36.29	10.04
5135	BARLEY CWB, SEL. CW SIX-ROW	38.76	38.76	8.52
5145	BARLEY CWB, SEL. CW SIX-ROW HULLESS	38.76	38.76	8.52
5150	BARLEY CWB, SEL. CW TWO-ROW	36.29	36.29	10.04
5155	BARLEY CWB, SEL. CW TWO-ROW HULLESS	36.29	36.29	10.04
5160	BARLEY CWB, SPEC. SEL. CW SIX-ROW	38.76	38.76	8.52
5170	BARLEY CWB, SPEC. SEL. CW TWO-ROW	36.29	36.29	10.04
5175	BARLEY CWB, STD. CW HULLESS	51.00	51.00	51.00
5180	BARLEY CWB, STD. SEL. CW SIX-ROW	38.76	38.76	8.52
5190	BARLEY CWB, STD. SEL. CW TWO-ROW	36.29	36.29	10.04
6005	WHEAT CWB, CPS RED, NO. 1	36.89	25.95	9.78
6010	WHEAT CWB, CPS RED, NO. 2	36.89	25.95	9.78
6015	WHEAT CWB, CPS WHITE, NO. 1	34.92	25.58	9.59
6020	WHEAT CWB, CPS WHITE, NO. 2	34.92	25.58	9.59
6025	WHEAT CWB, CW FEED	31.68	17.13	5.18
6030	WHEAT CWB, CW MIXED GRAIN	31.68	17.13	5.18
6035	WHEAT CWB, CW SAMPLE ACCT. FUSARIUM	31.68	17.13	5.18
6040	WHEAT CWB, CW SAMPLE ACCT. LIGHT WEIGHT	31.68	17.13	5.18
6045	WHEAT CWB, CWAD, NO. 1	28.00	28.00	28.00
6050	WHEAT CWB, CWAD, NO. 1 (11.0)	28.00	28.00	28.00
6060	WHEAT CWB, CWAD, NO. 1 (12.0)	28.00	28.00	28.00
6070	WHEAT CWB, CWAD, NO. 1 (13.0)	28.00	28.00	28.00
6080	WHEAT CWB, CWAD, NO. 1 (14.0)	28.00	28.00	28.00
6090	WHEAT CWB, CWAD, NO. 1 (15.0)	28.00	28.00	28.00
6100	WHEAT CWB, CWAD, NO. 2	28.00	28.00	28.00
6105	WHEAT CWB, CWAD, NO. 2 (11.0)	28.00	28.00	28.00
6115	WHEAT CWB, CWAD, NO. 2 (12.0)	28.00	28.00	28.00
6125	WHEAT CWB, CWAD, NO. 2 (13.0)	28.00	28.00	28.00
6135	WHEAT CWB, CWAD, NO. 2 (14.0)	28.00	28.00	28.00
6145	WHEAT CWB, CWAD, NO. 2 (15.0)	28.00	28.00	28.00
6155	WHEAT CWB, CWAD, NO. 3	28.00	28.00	28.00
6160	WHEAT CWB, CWAD, NO. 3 (13.0)	28.00	28.00	28.00
6165	WHEAT CWB, CWAD, NO. 4	27.00	27.00	27.00
6170	WHEAT CWB, CWAD, NO. 5	47.10	47.10	47.10
6315	WHEAT CWB, CWES, NO. 1	45.26	28.64	10.94
6320	WHEAT CWB, CWES, NO. 1 (12.5)	45.26	28.64	10.94
6325	WHEAT CWB, CWES, NO. 2	45.26	28.64	10.94
6330	WHEAT CWB, CWES, NO. 2 (12.5)	45.26	28.64	10.94
6335	WHEAT CWB, CWRS, NO. 1	43.52	34.29	13.83
6340	WHEAT CWB, CWRS, NO. 1 (11.0)	43.52	34.29	13.83
6350	WHEAT CWB, CWRS, NO. 1 (12.0)	43.52	34.29	13.83
6360	WHEAT CWB, CWRS, NO. 1 (13.0)	43.52	34.29	13.83
6370	WHEAT CWB, CWRS, NO. 1 (14.0)	43.52	34.29	13.83

**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>December 2009 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6380	WHEAT CWB, CWRS, NO. 1 (15.0)	43.52	34.29	13.83
6390	WHEAT CWB, CWRS, NO. 2	43.52	34.29	13.83
6395	WHEAT CWB, CWRS, NO. 2 (11.0)	43.52	34.29	13.83
6405	WHEAT CWB, CWRS, NO. 2 (12.0)	43.52	34.29	13.83
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	43.52	34.29	13.83
6425	WHEAT CWB, CWRS, NO. 2 (14.0)	43.52	34.29	13.83
6435	WHEAT CWB, CWRS, NO. 2 (15.0)	43.52	34.29	13.83
6445	WHEAT CWB, CWRS, NO. 3	43.52	34.29	13.83
6448	WHEAT CWB, CWRS, NO. 3 (12.0)	43.52	34.29	13.83
6450	WHEAT CWB, CWRS, NO. 3 (13.0)	43.52	34.29	13.83
6460	WHEAT CWB, CWRS, NO. 3 (14.0)	43.52	34.29	13.83
6470	WHEAT CWB, CWRS, NO. 4	31.68	17.13	5.18
6475	WHEAT CWB, CWRW, NO. 1	35.98	24.83	9.20
6480	WHEAT CWB, CWRW, NO. 1 (11.5)	35.98	24.83	9.20
6485	WHEAT CWB, CWRW, NO. 2	35.98	24.83	9.20
6490	WHEAT CWB, CWRW, NO. 2 (11.5)	35.98	24.83	9.20
6510	WHEAT CWB, CWRWS, NO. 1 (12.0)	35.98	24.83	9.20
6520	WHEAT CWB, CWRWS, NO. 1 (13.0)	35.98	24.83	9.20
6530	WHEAT CWB, CWRWS, NO. 1 (14.0)	35.98	24.83	9.20
6540	WHEAT CWB, CWRWS, NO. 2 (12.0)	35.98	24.83	9.20
6550	WHEAT CWB, CWRWS, NO. 2 (13.0)	35.98	24.83	9.20
6560	WHEAT CWB, CWRWS, NO. 2 (14.0)	35.98	24.83	9.20
6567	WHEAT CWB, CWSWS, NO. 1 (>10.8)	38.90	20.57	6.79
6572	WHEAT CWB, CWSWS, NO. 2 (>10.8)	38.90	20.57	6.79
6575	WHEAT CWB, CWSWS, NO. 3	31.68	17.13	5.18
6582	WHEAT CWB, CWSWS, SEL. NO. 1 (<9.9)	38.90	20.57	6.79
6583	WHEAT CWB, CWSWS, SEL. NO. 1 (9.9-10.8)	38.90	20.57	6.79
6587	WHEAT CWB, CWSWS, SEL. NO. 2 (<9.9)	38.90	20.57	6.79
6588	WHEAT CWB, CWSWS, SEL. NO. 2 (9.9-10.8)	38.90	20.57	6.79
6590	WHEAT CWB, CWHWS, NO. 1	43.52	34.29	13.83
6595	WHEAT CWB, CWHWS, NO. 1 (11.0)	43.52	34.29	13.83
6605	WHEAT CWB, CWHWS, NO. 1 (12.0)	43.52	34.29	13.83
6615	WHEAT CWB, CWHWS, NO. 1 (13.0)	43.52	34.29	13.83
6625	WHEAT CWB, CWHWS, NO. 1 (14.0)	43.52	34.29	13.83
6635	WHEAT CWB, CWHWS, NO. 1 (15.0)	43.52	34.29	13.83
6645	WHEAT CWB, CWHWS, NO. 2	43.52	34.29	13.83
6650	WHEAT CWB, CWHWS, NO. 2 (11.0)	43.52	34.29	13.83
6660	WHEAT CWB, CWHWS, NO. 2 (12.0)	43.52	34.29	13.83
6670	WHEAT CWB, CWHWS, NO. 2 (13.0)	43.52	34.29	13.83
6680	WHEAT CWB, CWHWS, NO. 2 (14.0)	43.52	34.29	13.83
6690	WHEAT CWB, CWHWS, NO. 2 (15.0)	43.52	34.29	13.83
6700	WHEAT CWB, CWHWS, NO. 3	43.52	34.29	13.83
6703	WHEAT CWB, CWHWS, NO. 3 (12.0)	43.52	34.29	13.83
6705	WHEAT CWB, CWHWS, NO. 3 (13.0)	43.52	34.29	13.83
6715	WHEAT CWB, CWHWS, NO. 3 (14.0)	43.52	34.29	13.83
6723	WHEAT CWB, CWHWS, NO. 4	31.68	17.13	5.18



## Appendix B: 2010 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>January 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	Barley CWB, CW, No. 1	51	51	51
5110	Barley CWB, CW, No. 2	51	51	51
5115	Barley CWB, Food Sel. CW Six-Row	39.87	39.87	8.15
5120	Barley CWB, Food Sel. CW Two-Row	37.6	37.6	9.72
5125	Barley CWB, Sample Sel. CW Six-Row acct. Fusarium	39.87	39.87	8.15
5130	Barley CWB, Sample Sel. CW Two-Row acct. Fusarium	37.6	37.6	9.72
5135	Barley CWB, Sel. CW Six-Row	39.87	39.87	8.15
5145	Barley CWB, Sel. CW Six-Row Hulless	39.87	39.87	8.15
5150	Barley CWB, Sel. CW Two-Row	37.6	37.6	9.72
5155	Barley CWB, Sel. CW Two-Row Hulless	37.6	37.6	9.72
5175	Barley CWB, Std. CW Hulless	51	51	51
6005	Wheat CWB, CPS Red, No. 1	31.71	23.96	7.25
6010	Wheat CWB, CPS Red, No. 2	31.71	23.96	7.25
6015	Wheat CWB, CPS White, No. 1	30.24	24.09	7.4
6020	Wheat CWB, CPS White, No. 2	30.24	24.09	7.4
6025	Wheat CWB, CW Feed	30.85	16.3	3.44
6030	Wheat CWB, CW Mixed Grain	30.85	16.3	3.44
6035	Wheat CWB, CW Sample acct. Fusarium	30.85	16.3	3.44
6040	Wheat CWB, CW Sample acct. Light Weight	30.85	16.3	3.44
6045	Wheat CWB, CWAD, No. 1	16	16	16
6050	Wheat CWB, CWAD, No. 1 (11.0)	16	16	16
6060	Wheat CWB, CWAD, No. 1 (12.0)	16	16	16
6070	Wheat CWB, CWAD, No. 1 (13.0)	16	16	16
6080	Wheat CWB, CWAD, No. 1 (14.0)	16	16	16
6090	Wheat CWB, CWAD, No. 1 (15.0)	16	16	16
6100	Wheat CWB, CWAD, No. 2	16	16	16
6105	Wheat CWB, CWAD, No. 2 (11.0)	16	16	16
6115	Wheat CWB, CWAD, No. 2 (12.0)	16	16	16
6125	Wheat CWB, CWAD, No. 2 (13.0)	16	16	16
6135	Wheat CWB, CWAD, No. 2 (14.0)	16	16	16
6145	Wheat CWB, CWAD, No. 2 (15.0)	16	16	16
6155	Wheat CWB, CWAD, No. 3	16	16	16
6160	Wheat CWB, CWAD, No. 3 (13.0)	16	16	16
6165	Wheat CWB, CWAD, No. 4	19	19	19
6170	Wheat CWB, CWAD, No. 5	47.1	47.1	47.1
6315	Wheat CWB, CWES, No. 1	41.98	28.43	9.61
6320	Wheat CWB, CWES, No. 1 (12.5)	41.98	28.43	9.61
6325	Wheat CWB, CWES, No. 2	41.98	28.43	9.61
6330	Wheat CWB, CWES, No. 2 (12.5)	41.98	28.43	9.61
6335	Wheat CWB, CWRS, No. 1	40.8	33.75	12.25
6340	Wheat CWB, CWRS, No. 1 (11.0)	40.8	33.75	12.25
6350	Wheat CWB, CWRS, No. 1 (12.0)	40.8	33.75	12.25
6360	Wheat CWB, CWRS, No. 1 (13.0)	40.8	33.75	12.25
6370	Wheat CWB, CWRS, No. 1 (14.0)	40.8	33.75	12.25
6380	Wheat CWB, CWRS, No. 1 (15.0)	40.8	33.75	12.25
6390	Wheat CWB, CWRS, No. 2	40.8	33.75	12.25

## Appendix B: 2010 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>January 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6395	Wheat CWB, CWRS, No. 2 (11.0)	40.8	33.75	12.25
6405	Wheat CWB, CWRS, No. 2 (12.0)	40.8	33.75	12.25
6415	Wheat CWB, CWRS, No. 2 (13.0)	40.8	33.75	12.25
6425	Wheat CWB, CWRS, No. 2 (14.0)	40.8	33.75	12.25
6435	Wheat CWB, CWRS, No. 2 (15.0)	40.8	33.75	12.25
6445	Wheat CWB, CWRS, No. 3	40.8	33.75	12.25
6448	Wheat CWB, CWRS, No. 3 (12.0)	40.8	33.75	12.25
6450	Wheat CWB, CWRS, No. 3 (13.0)	40.8	33.75	12.25
6460	Wheat CWB, CWRS, No. 3 (14.0)	40.8	33.75	12.25
6470	Wheat CWB, CWRS, No. 4	30.85	16.3	3.44
6475	Wheat CWB, CWRW, No. 1	30.49	23.34	7.03
6480	Wheat CWB, CWRW, No. 1 (11.5)	30.49	23.34	7.03
6485	Wheat CWB, CWRW, No. 2	30.49	23.34	7.03
6490	Wheat CWB, CWRW, No. 2 (11.5)	30.49	23.34	7.03
6510	Wheat CWB, CWRWS, No. 1 (12.0)	30.49	23.34	7.03
6520	Wheat CWB, CWRWS, No. 1 (13.0)	30.49	23.34	7.03
6530	Wheat CWB, CWRWS, No. 1 (14.0)	30.49	23.34	7.03
6540	Wheat CWB, CWRWS, No. 2 (12.0)	30.49	23.34	7.03
6550	Wheat CWB, CWRWS, No. 2 (13.0)	30.49	23.34	7.03
6560	Wheat CWB, CWRWS, No. 2 (14.0)	30.49	23.34	7.03
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	35.24	19.29	4.79
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	35.24	19.29	4.79
6575	Wheat CWB, CWSWS, No. 3	30.85	16.3	3.44
6581	Wheat CWB, CWSWS, Sel. No. 1 (<10.5)			
6582	Wheat CWB, CWSWS, Sel. No. 1 (<9.9)	35.24	19.29	4.79
6583	Wheat CWB, CWSWS, Sel. No. 1 (9.9-10.8)	35.24	19.29	4.79
6586	Wheat CWB, CWSWS, Sel. No. 2 (<10.5)			
6587	Wheat CWB, CWSWS, Sel. No. 2 (<9.9)	35.24	19.29	4.79
6588	Wheat CWB, CWSWS, Sel. No. 2 (9.9-10.8)	35.24	19.29	4.79
6590	Wheat CWB, CWHWS, No. 1	40.8	33.75	12.25
6595	Wheat CWB, CWHWS, No. 1 (11.0)	40.8	33.75	12.25
6605	Wheat CWB, CWHWS, No. 1 (12.0)	40.8	33.75	12.25
6615	Wheat CWB, CWHWS, No. 1 (13.0)	40.8	33.75	12.25
6625	Wheat CWB, CWHWS, No. 1 (14.0)	40.8	33.75	12.25
6635	Wheat CWB, CWHWS, No. 1 (15.0)	40.8	33.75	12.25
6645	Wheat CWB, CWHWS, No. 2	40.8	33.75	12.25
6650	Wheat CWB, CWHWS, No. 2 (11.0)	40.8	33.75	12.25
6660	Wheat CWB, CWHWS, No. 2 (12.0)	40.8	33.75	12.25
6670	Wheat CWB, CWHWS, No. 2 (13.0)	40.8	33.75	12.25
6680	Wheat CWB, CWHWS, No. 2 (14.0)	40.8	33.75	12.25
6690	Wheat CWB, CWHWS, No. 2 (15.0)	40.8	33.75	12.25
6700	Wheat CWB, CWHWS, No. 3	40.8	33.75	12.25
6703	Wheat CWB, CWHWS, No. 3 (12.0)	40.8	33.75	12.25
6705	Wheat CWB, CWHWS, No. 3 (13.0)	40.8	33.75	12.25
6715	Wheat CWB, CWHWS, No. 3 (14.0)	40.8	33.75	12.25
6723	Wheat CWB, CWHWS, No. 4	30.85	16.3	3.44

**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>February 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	Barley CWB, CW, No. 1	58	58	58
5110	Barley CWB, CW, No. 2	58	58	58
5115	Barley CWB, Food Sel. CW Six-Row	42.91	42.91	10.13
5120	Barley CWB, Food Sel. CW Two-Row	40.62	40.62	11.64
5125	Barley CWB, Sample Sel. CW Six-Row acct. Fusarium	42.91	42.91	10.13
5130	Barley CWB, Sample Sel. CW Two-Row acct. Fusarium	40.62	40.62	11.64
5135	Barley CWB, Sel. CW Six-Row	42.91	42.91	10.13
5145	Barley CWB, Sel. CW Six-Row Hulless	42.91	42.91	10.13
5150	Barley CWB, Sel. CW Two-Row	40.62	40.62	11.64
5155	Barley CWB, Sel. CW Two-Row Hulless	40.62	40.62	11.64
5175	Barley CWB, Std. CW Hulless	58	58	58
6005	Wheat CWB, CPS Red, No. 1	40.56	28.81	9.82
6010	Wheat CWB, CPS Red, No. 2	40.56	28.81	9.82
6015	Wheat CWB, CPS White, No. 1	37.57	28.22	9.52
6020	Wheat CWB, CPS White, No. 2	37.57	28.22	9.52
6025	Wheat CWB, CW Feed	35.4	20.85	6.47
6030	Wheat CWB, CW Mixed Grain	35.4	20.85	6.47
6035	Wheat CWB, CW Sample acct. Fusarium	35.4	20.85	6.47
6040	Wheat CWB, CW Sample acct. Light Weight	35.4	20.85	6.47
6045	Wheat CWB, CWAD, No. 1	16	16	16
6050	Wheat CWB, CWAD, No. 1 (11.0)	16	16	16
6060	Wheat CWB, CWAD, No. 1 (12.0)	16	16	16
6070	Wheat CWB, CWAD, No. 1 (13.0)	16	16	16
6080	Wheat CWB, CWAD, No. 1 (14.0)	16	16	16
6090	Wheat CWB, CWAD, No. 1 (15.0)	16	16	16
6100	Wheat CWB, CWAD, No. 2	16	16	16
6105	Wheat CWB, CWAD, No. 2 (11.0)	16	16	16
6115	Wheat CWB, CWAD, No. 2 (12.0)	16	16	16
6125	Wheat CWB, CWAD, No. 2 (13.0)	16	16	16
6135	Wheat CWB, CWAD, No. 2 (14.0)	16	16	16
6145	Wheat CWB, CWAD, No. 2 (15.0)	16	16	16
6155	Wheat CWB, CWAD, No. 3	16	16	16
6160	Wheat CWB, CWAD, No. 3 (13.0)	16	16	16
6165	Wheat CWB, CWAD, No. 4	19	19	19
6170	Wheat CWB, CWAD, No. 5	47.1	47.1	47.1
6315	Wheat CWB, CWES, No. 1	48.33	32.38	11.56
6320	Wheat CWB, CWES, No. 1 (12.5)	48.33	32.38	11.56
6325	Wheat CWB, CWES, No. 2	48.33	32.38	11.56
6330	Wheat CWB, CWES, No. 2 (12.5)	48.33	32.38	11.56
6335	Wheat CWB, CWRS, No. 1	46.94	38.29	14.56
6340	Wheat CWB, CWRS, No. 1 (11.0)	46.94	38.29	14.56
6350	Wheat CWB, CWRS, No. 1 (12.0)	46.94	38.29	14.56
6360	Wheat CWB, CWRS, No. 1 (13.0)	46.94	38.29	14.56
6370	Wheat CWB, CWRS, No. 1 (14.0)	46.94	38.29	14.56
6380	Wheat CWB, CWRS, No. 1 (15.0)	46.94	38.29	14.56
6390	Wheat CWB, CWRS, No. 2	46.94	38.29	14.56
6395	Wheat CWB, CWRS, No. 2 (11.0)	46.94	38.29	14.56
6405	Wheat CWB, CWRS, No. 2 (12.0)	46.94	38.29	14.56

## Appendix B: 2010 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>February 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	Wheat CWB, CWRS, No. 2 (13.0)	46.94	38.29	14.56
6425	Wheat CWB, CWRS, No. 2 (14.0)	46.94	38.29	14.56
6435	Wheat CWB, CWRS, No. 2 (15.0)	46.94	38.29	14.56
6445	Wheat CWB, CWRS, No. 3	46.94	38.29	14.56
6448	Wheat CWB, CWRS, No. 3 (12.0)	46.94	38.29	14.56
6450	Wheat CWB, CWRS, No. 3 (13.0)	46.94	38.29	14.56
6460	Wheat CWB, CWRS, No. 3 (14.0)	46.94	38.29	14.56
6470	Wheat CWB, CWRS, No. 4	35.4	20.85	6.47
6475	Wheat CWB, CWRW, No. 1	37.59	27.24	9.03
6480	Wheat CWB, CWRW, No. 1 (11.5)	37.59	27.24	9.03
6485	Wheat CWB, CWRW, No. 2	37.59	27.24	9.03
6490	Wheat CWB, CWRW, No. 2 (11.5)	37.59	27.24	9.03
6510	Wheat CWB, CWRWS, No. 1 (12.0)	37.59	27.24	9.03
6520	Wheat CWB, CWRWS, No. 1 (13.0)	37.59	27.24	9.03
6530	Wheat CWB, CWRWS, No. 1 (14.0)	37.59	27.24	9.03
6540	Wheat CWB, CWRWS, No. 2 (12.0)	37.59	27.24	9.03
6550	Wheat CWB, CWRWS, No. 2 (13.0)	37.59	27.24	9.03
6560	Wheat CWB, CWRWS, No. 2 (14.0)	37.59	27.24	9.03
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	43.48	24.33	7.49
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	43.48	24.33	7.49
6575	Wheat CWB, CWSWS, No. 3	35.4	20.85	6.47
6581	Wheat CWB, CWSWS, Sel. No. 1 (<10.5)			
6582	Wheat CWB, CWSWS, Sel. No. 1 (<9.9)	43.48	24.33	7.49
6583	Wheat CWB, CWSWS, Sel. No. 1 (9.9-10.8)	43.48	24.33	7.49
6586	Wheat CWB, CWSWS, Sel. No. 2 (<10.5)			
6587	Wheat CWB, CWSWS, Sel. No. 2 (<9.9)	43.48	24.33	7.49
6588	Wheat CWB, CWSWS, Sel. No. 2 (9.9-10.8)	43.48	24.33	7.49
6590	Wheat CWB, CWHWS, No. 1	46.94	38.29	14.56
6595	Wheat CWB, CWHWS, No. 1 (11.0)	46.94	38.29	14.56
6605	Wheat CWB, CWHWS, No. 1 (12.0)	46.94	38.29	14.56
6615	Wheat CWB, CWHWS, No. 1 (13.0)	46.94	38.29	14.56
6625	Wheat CWB, CWHWS, No. 1 (14.0)	46.94	38.29	14.56
6635	Wheat CWB, CWHWS, No. 1 (15.0)	46.94	38.29	14.56
6645	Wheat CWB, CWHWS, No. 2	46.94	38.29	14.56
6650	Wheat CWB, CWHWS, No. 2 (11.0)	46.94	38.29	14.56
6660	Wheat CWB, CWHWS, No. 2 (12.0)	46.94	38.29	14.56
6670	Wheat CWB, CWHWS, No. 2 (13.0)	46.94	38.29	14.56
6680	Wheat CWB, CWHWS, No. 2 (14.0)	46.94	38.29	14.56
6690	Wheat CWB, CWHWS, No. 2 (15.0)	46.94	38.29	14.56
6700	Wheat CWB, CWHWS, No. 3	46.94	38.29	14.56
6703	Wheat CWB, CWHWS, No. 3 (12.0)	46.94	38.29	14.56
6705	Wheat CWB, CWHWS, No. 3 (13.0)	46.94	38.29	14.56
6715	Wheat CWB, CWHWS, No. 3 (14.0)	46.94	38.29	14.56
6723	Wheat CWB, CWHWS, No. 4	35.4	20.85	6.47

## Appendix B: 2010 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>March 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	Barley CWB, CW, No. 1	51	51	51
5110	Barley CWB, CW, No. 2	51	51	51
5115	Barley CWB, Food Sel. CW Six-Row	15.2	15.2	15.2
5120	Barley CWB, Food Sel. CW Two-Row	13.07	13.07	13.07
5125	Barley CWB, Sample Sel. CW Six-Row acct. Fusarium	15.2	15.2	15.2
5130	Barley CWB, Sample Sel. CW Two-Row acct. Fusarium	13.07	13.07	13.07
5135	Barley CWB, Sel. CW Six-Row	15.2	15.2	15.2
5145	Barley CWB, Sel. CW Six-Row Hulless	15.2	15.2	15.2
5150	Barley CWB, Sel. CW Two-Row	13.07	13.07	13.07
5155	Barley CWB, Sel. CW Two-Row Hulless	13.07	13.07	13.07
5175	Barley CWB, Std. CW Hulless	51	51	51
6005	Wheat CWB, CPS Red, No. 1	33.85	33.85	8.8
6010	Wheat CWB, CPS Red, No. 2	33.85	33.85	8.8
6015	Wheat CWB, CPS White, No. 1	30.82	30.82	8.46
6020	Wheat CWB, CPS White, No. 2	30.82	30.82	8.46
6025	Wheat CWB, CW Feed	27.05	17.3	3.84
6030	Wheat CWB, CW Mixed Grain	27.05	17.3	3.84
6035	Wheat CWB, CW Sample acct. Fusarium	27.05	17.3	3.84
6040	Wheat CWB, CW Sample acct. Light Weight	27.05	17.3	3.84
6045	Wheat CWB, CWAD, No. 1	10	10	10
6050	Wheat CWB, CWAD, No. 1 (11.0)	10	10	10
6060	Wheat CWB, CWAD, No. 1 (12.0)	10	10	10
6070	Wheat CWB, CWAD, No. 1 (13.0)	10	10	10
6080	Wheat CWB, CWAD, No. 1 (14.0)	10	10	10
6090	Wheat CWB, CWAD, No. 1 (15.0)	10	10	10
6100	Wheat CWB, CWAD, No. 2	10	10	10
6105	Wheat CWB, CWAD, No. 2 (11.0)	10	10	10
6115	Wheat CWB, CWAD, No. 2 (12.0)	10	10	10
6125	Wheat CWB, CWAD, No. 2 (13.0)	10	10	10
6135	Wheat CWB, CWAD, No. 2 (14.0)	10	10	10
6145	Wheat CWB, CWAD, No. 2 (15.0)	10	10	10
6155	Wheat CWB, CWAD, No. 3	10	10	10
6160	Wheat CWB, CWAD, No. 3 (13.0)	10	10	10
6165	Wheat CWB, CWAD, No. 4	13	13	13
6170	Wheat CWB, CWAD, No. 5	41.1	41.1	41.1
6315	Wheat CWB, CWES, No. 1	41.99	30.84	10.94
6320	Wheat CWB, CWES, No. 1 (12.5)	41.99	30.84	10.94
6325	Wheat CWB, CWES, No. 2	41.99	30.84	10.94
6330	Wheat CWB, CWES, No. 2 (12.5)	41.99	30.84	10.94
6335	Wheat CWB, CWRS, No. 1	40.52	40.52	13.94
6340	Wheat CWB, CWRS, No. 1 (11.0)	40.52	40.52	13.94
6350	Wheat CWB, CWRS, No. 1 (12.0)	40.52	40.52	13.94
6360	Wheat CWB, CWRS, No. 1 (13.0)	40.52	40.52	13.94
6370	Wheat CWB, CWRS, No. 1 (14.0)	40.52	40.52	13.94
6380	Wheat CWB, CWRS, No. 1 (15.0)	40.52	40.52	13.94
6390	Wheat CWB, CWRS, No. 2	40.52	40.52	13.94
6395	Wheat CWB, CWRS, No. 2 (11.0)	40.52	40.52	13.94
6405	Wheat CWB, CWRS, No. 2 (12.0)	40.52	40.52	13.94

## Appendix B: 2010 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>March 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	Wheat CWB, CWRS, No. 2 (13.0)	40.52	40.52	13.94
6425	Wheat CWB, CWRS, No. 2 (14.0)	40.52	40.52	13.94
6435	Wheat CWB, CWRS, No. 2 (15.0)	40.52	40.52	13.94
6445	Wheat CWB, CWRS, No. 3	40.52	40.52	13.94
6448	Wheat CWB, CWRS, No. 3 (12.0)	40.52	40.52	13.94
6450	Wheat CWB, CWRS, No. 3 (13.0)	40.52	40.52	13.94
6460	Wheat CWB, CWRS, No. 3 (14.0)	40.52	40.52	13.94
6470	Wheat CWB, CWRS, No. 4	27.05	17.3	3.84
6475	Wheat CWB, CWRW, No. 1	30.54	30.54	7.66
6480	Wheat CWB, CWRW, No. 1 (11.5)	30.54	30.54	7.66
6485	Wheat CWB, CWRW, No. 2	30.54	30.54	7.66
6490	Wheat CWB, CWRW, No. 2 (11.5)	30.54	30.54	7.66
6510	Wheat CWB, CWRWS, No. 1 (12.0)	30.54	30.54	7.66
6520	Wheat CWB, CWRWS, No. 1 (13.0)	30.54	30.54	7.66
6530	Wheat CWB, CWRWS, No. 1 (14.0)	30.54	30.54	7.66
6540	Wheat CWB, CWRWS, No. 2 (12.0)	30.54	30.54	7.66
6550	Wheat CWB, CWRWS, No. 2 (13.0)	30.54	30.54	7.66
6560	Wheat CWB, CWRWS, No. 2 (14.0)	30.54	30.54	7.66
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	36.5	22.15	6.14
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	36.5	22.15	6.14
6575	Wheat CWB, CWSWS, No. 3	27.05	17.3	3.84
6581	Wheat CWB, CWSWS, Sel. No. 1 (<10.5)			
6582	Wheat CWB, CWSWS, Sel. No. 1 (<9.9)	36.5	22.15	6.14
6583	Wheat CWB, CWSWS, Sel. No. 1 (9.9-10.8)	36.5	22.15	6.14
6586	Wheat CWB, CWSWS, Sel. No. 2 (<10.5)			
6587	Wheat CWB, CWSWS, Sel. No. 2 (<9.9)	36.5	22.15	6.14
6588	Wheat CWB, CWSWS, Sel. No. 2 (9.9-10.8)	36.5	22.15	6.14
6590	Wheat CWB, CWHWS, No. 1	40.52	40.52	13.94
6595	Wheat CWB, CWHWS, No. 1 (11.0)	40.52	40.52	13.94
6605	Wheat CWB, CWHWS, No. 1 (12.0)	40.52	40.52	13.94
6615	Wheat CWB, CWHWS, No. 1 (13.0)	40.52	40.52	13.94
6625	Wheat CWB, CWHWS, No. 1 (14.0)	40.52	40.52	13.94
6635	Wheat CWB, CWHWS, No. 1 (15.0)	40.52	40.52	13.94
6645	Wheat CWB, CWHWS, No. 2	40.52	40.52	13.94
6650	Wheat CWB, CWHWS, No. 2 (11.0)	40.52	40.52	13.94
6660	Wheat CWB, CWHWS, No. 2 (12.0)	40.52	40.52	13.94
6670	Wheat CWB, CWHWS, No. 2 (13.0)	40.52	40.52	13.94
6680	Wheat CWB, CWHWS, No. 2 (14.0)	40.52	40.52	13.94
6690	Wheat CWB, CWHWS, No. 2 (15.0)	40.52	40.52	13.94
6700	Wheat CWB, CWHWS, No. 3	40.52	40.52	13.94
6703	Wheat CWB, CWHWS, No. 3 (12.0)	40.52	40.52	13.94
6705	Wheat CWB, CWHWS, No. 3 (13.0)	40.52	40.52	13.94
6715	Wheat CWB, CWHWS, No. 3 (14.0)	40.52	40.52	13.94
6723	Wheat CWB, CWHWS, No. 4	27.05	17.3	3.84

## Appendix B: 2010 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>April 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	Barley CWB, CW, No. 1	51	51	51
5110	Barley CWB, CW, No. 2	51	51	51
5115	Barley CWB, Food Sel. CW Six-Row	16.37	16.37	16.37
5120	Barley CWB, Food Sel. CW Two-Row	14.31	14.31	14.31
5125	Barley CWB, Sample Sel. CW Six-Row acct. Fusarium	16.37	16.37	16.37
5130	Barley CWB, Sample Sel. CW Two-Row acct. Fusarium	14.31	14.31	14.31
5135	Barley CWB, Sel. CW Six-Row	16.37	16.37	16.37
5145	Barley CWB, Sel. CW Six-Row Hulless	16.37	16.37	16.37
5150	Barley CWB, Sel. CW Two-Row	14.31	14.31	14.31
5155	Barley CWB, Sel. CW Two-Row Hulless	14.31	14.31	14.31
5175	Barley CWB, Std. CW Hulless	51	51	51
6005	Wheat CWB, CPS Red, No. 1	37.96	37.96	12.11
6010	Wheat CWB, CPS Red, No. 2	37.96	37.96	12.11
6015	Wheat CWB, CPS White, No. 1	34.93	34.93	11.78
6020	Wheat CWB, CPS White, No. 2	34.93	34.93	11.78
6025	Wheat CWB, CW Feed	31.09	21.34	7.34
6030	Wheat CWB, CW Mixed Grain	31.09	21.34	7.34
6035	Wheat CWB, CW Sample acct. Fusarium	31.09	21.34	7.34
6040	Wheat CWB, CW Sample acct. Light Weight	31.09	21.34	7.34
6045	Wheat CWB, CWAD, No. 1	10	10	10
6050	Wheat CWB, CWAD, No. 1 (11.0)	10	10	10
6060	Wheat CWB, CWAD, No. 1 (12.0)	10	10	10
6070	Wheat CWB, CWAD, No. 1 (13.0)	10	10	10
6080	Wheat CWB, CWAD, No. 1 (14.0)	10	10	10
6090	Wheat CWB, CWAD, No. 1 (15.0)	10	10	10
6100	Wheat CWB, CWAD, No. 2	10	10	10
6105	Wheat CWB, CWAD, No. 2 (11.0)	10	10	10
6115	Wheat CWB, CWAD, No. 2 (12.0)	10	10	10
6125	Wheat CWB, CWAD, No. 2 (13.0)	10	10	10
6135	Wheat CWB, CWAD, No. 2 (14.0)	10	10	10
6145	Wheat CWB, CWAD, No. 2 (15.0)	10	10	10
6155	Wheat CWB, CWAD, No. 3	10	10	10
6160	Wheat CWB, CWAD, No. 3 (13.0)	10	10	10
6165	Wheat CWB, CWAD, No. 4	13	13	13
6170	Wheat CWB, CWAD, No. 5	41.1	41.1	41.1
6315	Wheat CWB, CWES, No. 1	46.06	34.91	14.11
6320	Wheat CWB, CWES, No. 1 (12.5)	46.06	34.91	14.11
6325	Wheat CWB, CWES, No. 2	46.06	34.91	14.11
6330	Wheat CWB, CWES, No. 2 (12.5)	46.06	34.91	14.11
6335	Wheat CWB, CWRS, No. 1	44.75	44.75	17.1
6340	Wheat CWB, CWRS, No. 1 (11.0)	44.75	44.75	17.1
6350	Wheat CWB, CWRS, No. 1 (12.0)	44.75	44.75	17.1
6360	Wheat CWB, CWRS, No. 1 (13.0)	44.75	44.75	17.1
6370	Wheat CWB, CWRS, No. 1 (14.0)	44.75	44.75	17.1
6380	Wheat CWB, CWRS, No. 1 (15.0)	44.75	44.75	17.1
6390	Wheat CWB, CWRS, No. 2	44.75	44.75	17.1
6395	Wheat CWB, CWRS, No. 2 (11.0)	44.75	44.75	17.1
6405	Wheat CWB, CWRS, No. 2 (12.0)	44.75	44.75	17.1

## Appendix B: 2010 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>April 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	Wheat CWB, CWRS, No. 2 (13.0)	44.75	44.75	17.1
6425	Wheat CWB, CWRS, No. 2 (14.0)	44.75	44.75	17.1
6435	Wheat CWB, CWRS, No. 2 (15.0)	44.75	44.75	17.1
6445	Wheat CWB, CWRS, No. 3	44.75	44.75	17.1
6448	Wheat CWB, CWRS, No. 3 (12.0)	44.75	44.75	17.1
6450	Wheat CWB, CWRS, No. 3 (13.0)	44.75	44.75	17.1
6460	Wheat CWB, CWRS, No. 3 (14.0)	44.75	44.75	17.1
6470	Wheat CWB, CWRS, No. 4	31.09	21.34	7.34
6475	Wheat CWB, CWRW, No. 1	34.67	34.67	11.02
6480	Wheat CWB, CWRW, No. 1 (11.5)	34.67	34.67	11.02
6485	Wheat CWB, CWRW, No. 2	34.67	34.67	11.02
6490	Wheat CWB, CWRW, No. 2 (11.5)	34.67	34.67	11.02
6510	Wheat CWB, CWRWS, No. 1 (12.0)	34.67	34.67	11.02
6520	Wheat CWB, CWRWS, No. 1 (13.0)	34.67	34.67	11.02
6530	Wheat CWB, CWRWS, No. 1 (14.0)	34.67	34.67	11.02
6540	Wheat CWB, CWRWS, No. 2 (12.0)	34.67	34.67	11.02
6550	Wheat CWB, CWRWS, No. 2 (13.0)	34.67	34.67	11.02
6560	Wheat CWB, CWRWS, No. 2 (14.0)	34.67	34.67	11.02
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	41.01	26.66	9.96
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	41.01	26.66	9.96
6575	Wheat CWB, CWSWS, No. 3	31.09	21.34	7.34
6581	Wheat CWB, CWSWS, Sel. No. 1 (<10.5)			
6582	Wheat CWB, CWSWS, Sel. No. 1 (<9.9)	41.01	26.66	9.96
6583	Wheat CWB, CWSWS, Sel. No. 1 (9.9-10.8)	41.01	26.66	9.96
6586	Wheat CWB, CWSWS, Sel. No. 2 (<10.5)			
6587	Wheat CWB, CWSWS, Sel. No. 2 (<9.9)	41.01	26.66	9.96
6588	Wheat CWB, CWSWS, Sel. No. 2 (9.9-10.8)	41.01	26.66	9.96
6590	Wheat CWB, CWHWS, No. 1	44.75	44.75	17.1
6595	Wheat CWB, CWHWS, No. 1 (11.0)	44.75	44.75	17.1
6605	Wheat CWB, CWHWS, No. 1 (12.0)	44.75	44.75	17.1
6615	Wheat CWB, CWHWS, No. 1 (13.0)	44.75	44.75	17.1
6625	Wheat CWB, CWHWS, No. 1 (14.0)	44.75	44.75	17.1
6635	Wheat CWB, CWHWS, No. 1 (15.0)	44.75	44.75	17.1
6645	Wheat CWB, CWHWS, No. 2	44.75	44.75	17.1
6650	Wheat CWB, CWHWS, No. 2 (11.0)	44.75	44.75	17.1
6660	Wheat CWB, CWHWS, No. 2 (12.0)	44.75	44.75	17.1
6670	Wheat CWB, CWHWS, No. 2 (13.0)	44.75	44.75	17.1
6680	Wheat CWB, CWHWS, No. 2 (14.0)	44.75	44.75	17.1
6690	Wheat CWB, CWHWS, No. 2 (15.0)	44.75	44.75	17.1
6700	Wheat CWB, CWHWS, No. 3	44.75	44.75	17.1
6703	Wheat CWB, CWHWS, No. 3 (12.0)	44.75	44.75	17.1
6705	Wheat CWB, CWHWS, No. 3 (13.0)	44.75	44.75	17.1
6715	Wheat CWB, CWHWS, No. 3 (14.0)	44.75	44.75	17.1
6723	Wheat CWB, CWHWS, No. 4	31.09	21.34	7.34



## Appendix B: 2010 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>May 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	Barley CWB, CW, No. 1	51	51	51
5110	Barley CWB, CW, No. 2	51	51	51
5115	Barley CWB, Food Sel. CW Six-Row	18.28	18.28	18.28
5120	Barley CWB, Food Sel. CW Two-Row	16.25	16.25	16.25
5125	Barley CWB, Sample Sel. CW Six-Row acct. Fusarium	18.28	18.28	18.28
5130	Barley CWB, Sample Sel. CW Two-Row acct. Fusarium	16.25	16.25	16.25
5135	Barley CWB, Sel. CW Six-Row	18.28	18.28	18.28
5145	Barley CWB, Sel. CW Six-Row Hulless	18.28	18.28	18.28
5150	Barley CWB, Sel. CW Two-Row	16.25	16.25	16.25
5155	Barley CWB, Sel. CW Two-Row Hulless	16.25	16.25	16.25
5175	Barley CWB, Std. CW Hulless	51	51	51
6005	Wheat CWB, CPS Red, No. 1	35.82	35.82	12.67
6010	Wheat CWB, CPS Red, No. 2	35.82	35.82	12.67
6015	Wheat CWB, CPS White, No. 1	32.82	32.82	12.37
6020	Wheat CWB, CPS White, No. 2	32.82	32.82	12.37
6025	Wheat CWB, CW Feed	28.89	28.89	7.84
6030	Wheat CWB, CW Mixed Grain	28.89	28.89	7.84
6035	Wheat CWB, CW Sample acct. Fusarium	28.89	28.89	7.84
6040	Wheat CWB, CW Sample acct. Light Weight	28.89	28.89	7.84
6045	Wheat CWB, CWAD, No. 1	11	11	11
6050	Wheat CWB, CWAD, No. 1 (11.0)	11	11	11
6060	Wheat CWB, CWAD, No. 1 (12.0)	11	11	11
6070	Wheat CWB, CWAD, No. 1 (13.0)	11	11	11
6080	Wheat CWB, CWAD, No. 1 (14.0)	11	11	11
6090	Wheat CWB, CWAD, No. 1 (15.0)	11	11	11
6100	Wheat CWB, CWAD, No. 2	11	11	11
6105	Wheat CWB, CWAD, No. 2 (11.0)	11	11	11
6115	Wheat CWB, CWAD, No. 2 (12.0)	11	11	11
6125	Wheat CWB, CWAD, No. 2 (13.0)	11	11	11
6135	Wheat CWB, CWAD, No. 2 (14.0)	11	11	11
6145	Wheat CWB, CWAD, No. 2 (15.0)	11	11	11
6155	Wheat CWB, CWAD, No. 3	11	11	11
6160	Wheat CWB, CWAD, No. 3 (13.0)	11	11	11
6165	Wheat CWB, CWAD, No. 4	9	9	9
6170	Wheat CWB, CWAD, No. 5	38.1	38.1	38.1
6315	Wheat CWB, CWES, No. 1	44.29	44.29	44.29
6320	Wheat CWB, CWES, No. 1 (12.5)	44.29	44.29	44.29
6325	Wheat CWB, CWES, No. 2	44.29	44.29	44.29
6330	Wheat CWB, CWES, No. 2 (12.5)	44.29	44.29	44.29
6335	Wheat CWB, CWRS, No. 1	42.95	42.95	42.95
6340	Wheat CWB, CWRS, No. 1 (11.0)	42.95	42.95	42.95
6350	Wheat CWB, CWRS, No. 1 (12.0)	42.95	42.95	42.95
6360	Wheat CWB, CWRS, No. 1 (13.0)	42.95	42.95	42.95
6370	Wheat CWB, CWRS, No. 1 (14.0)	42.95	42.95	42.95
6380	Wheat CWB, CWRS, No. 1 (15.0)	42.95	42.95	42.95
6390	Wheat CWB, CWRS, No. 2	42.95	42.95	42.95
6395	Wheat CWB, CWRS, No. 2 (11.0)	42.95	42.95	42.95
6405	Wheat CWB, CWRS, No. 2 (12.0)	42.95	42.95	42.95

## Appendix B: 2010 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>May 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	Wheat CWB, CWRS, No. 2 (13.0)	42.95	42.95	42.95
6425	Wheat CWB, CWRS, No. 2 (14.0)	42.95	42.95	42.95
6435	Wheat CWB, CWRS, No. 2 (15.0)	42.95	42.95	42.95
6445	Wheat CWB, CWRS, No. 3	42.95	42.95	42.95
6448	Wheat CWB, CWRS, No. 3 (12.0)	42.95	42.95	42.95
6450	Wheat CWB, CWRS, No. 3 (13.0)	42.95	42.95	42.95
6460	Wheat CWB, CWRS, No. 3 (14.0)	42.95	42.95	42.95
6470	Wheat CWB, CWRS, No. 4	28.89	28.89	7.84
6475	Wheat CWB, CWRW, No. 1	32.33	32.33	32.33
6480	Wheat CWB, CWRW, No. 1 (11.5)	32.33	32.33	32.33
6485	Wheat CWB, CWRW, No. 2	32.33	32.33	32.33
6490	Wheat CWB, CWRW, No. 2 (11.5)	32.33	32.33	32.33
6510	Wheat CWB, CWRWS, No. 1 (12.0)	32.33	32.33	32.33
6520	Wheat CWB, CWRWS, No. 1 (13.0)	32.33	32.33	32.33
6530	Wheat CWB, CWRWS, No. 1 (14.0)	32.33	32.33	32.33
6540	Wheat CWB, CWRWS, No. 2 (12.0)	32.33	32.33	32.33
6550	Wheat CWB, CWRWS, No. 2 (13.0)	32.33	32.33	32.33
6560	Wheat CWB, CWRWS, No. 2 (14.0)	32.33	32.33	32.33
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	39.07	39.07	10.72
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	39.07	39.07	10.72
6575	Wheat CWB, CWSWS, No. 3	28.89	28.89	7.84
6581	Wheat CWB, CWSWS, Sel. No. 1 (<10.5)			
6582	Wheat CWB, CWSWS, Sel. No. 1 (<9.9)	39.07	39.07	10.72
6583	Wheat CWB, CWSWS, Sel. No. 1 (9.9-10.8)	39.07	39.07	10.72
6586	Wheat CWB, CWSWS, Sel. No. 2 (<10.5)			
6587	Wheat CWB, CWSWS, Sel. No. 2 (<9.9)	39.07	39.07	10.72
6588	Wheat CWB, CWSWS, Sel. No. 2 (9.9-10.8)	39.07	39.07	10.72
6590	Wheat CWB, CWHWS, No. 1	42.95	42.95	42.95
6595	Wheat CWB, CWHWS, No. 1 (11.0)	42.95	42.95	42.95
6605	Wheat CWB, CWHWS, No. 1 (12.0)	42.95	42.95	42.95
6615	Wheat CWB, CWHWS, No. 1 (13.0)	42.95	42.95	42.95
6625	Wheat CWB, CWHWS, No. 1 (14.0)	42.95	42.95	42.95
6635	Wheat CWB, CWHWS, No. 1 (15.0)	42.95	42.95	42.95
6645	Wheat CWB, CWHWS, No. 2	42.95	42.95	42.95
6650	Wheat CWB, CWHWS, No. 2 (11.0)	42.95	42.95	42.95
6660	Wheat CWB, CWHWS, No. 2 (12.0)	42.95	42.95	42.95
6670	Wheat CWB, CWHWS, No. 2 (13.0)	42.95	42.95	42.95
6680	Wheat CWB, CWHWS, No. 2 (14.0)	42.95	42.95	42.95
6690	Wheat CWB, CWHWS, No. 2 (15.0)	42.95	42.95	42.95
6700	Wheat CWB, CWHWS, No. 3	42.95	42.95	42.95
6703	Wheat CWB, CWHWS, No. 3 (12.0)	42.95	42.95	42.95
6705	Wheat CWB, CWHWS, No. 3 (13.0)	42.95	42.95	42.95
6715	Wheat CWB, CWHWS, No. 3 (14.0)	42.95	42.95	42.95
6723	Wheat CWB, CWHWS, No. 4	28.89	28.89	7.84

## Appendix B: 2010 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>June 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	Barley CWB, CW, No. 1	51	51	51
5110	Barley CWB, CW, No. 2	51	51	51
5115	Barley CWB, Food Sel. CW Six-Row	20.09	20.09	20.09
5120	Barley CWB, Food Sel. CW Two-Row	18	18	18
5125	Barley CWB, Sample Sel. CW Six-Row acct. Fusarium	20.09	20.09	20.09
5130	Barley CWB, Sample Sel. CW Two-Row acct. Fusarium	18	18	18
5135	Barley CWB, Sel. CW Six-Row	20.09	20.09	20.09
5145	Barley CWB, Sel. CW Six-Row Hulless	20.09	20.09	20.09
5150	Barley CWB, Sel. CW Two-Row	18	18	18
5155	Barley CWB, Sel. CW Two-Row Hulless	18	18	18
5175	Barley CWB, Std. CW Hulless	51	51	51
6005	Wheat CWB, CPS Red, No. 1	23.59	23.59	14.74
6010	Wheat CWB, CPS Red, No. 2	23.59	23.59	14.74
6015	Wheat CWB, CPS White, No. 1	23.69	23.69	14.44
6020	Wheat CWB, CPS White, No. 2	23.69	23.69	14.44
6025	Wheat CWB, CW Feed	24.66	24.66	8.61
6030	Wheat CWB, CW Mixed Grain	24.66	24.66	8.61
6035	Wheat CWB, CW Sample acct. Fusarium	24.66	24.66	8.61
6040	Wheat CWB, CW Sample acct. Light Weight	24.66	24.66	8.61
6045	Wheat CWB, CWAD, No. 1	11	11	11
6050	Wheat CWB, CWAD, No. 1 (11.0)	11	11	11
6060	Wheat CWB, CWAD, No. 1 (12.0)	11	11	11
6070	Wheat CWB, CWAD, No. 1 (13.0)	11	11	11
6080	Wheat CWB, CWAD, No. 1 (14.0)	11	11	11
6090	Wheat CWB, CWAD, No. 1 (15.0)	11	11	11
6100	Wheat CWB, CWAD, No. 2	11	11	11
6105	Wheat CWB, CWAD, No. 2 (11.0)	11	11	11
6115	Wheat CWB, CWAD, No. 2 (12.0)	11	11	11
6125	Wheat CWB, CWAD, No. 2 (13.0)	11	11	11
6135	Wheat CWB, CWAD, No. 2 (14.0)	11	11	11
6145	Wheat CWB, CWAD, No. 2 (15.0)	11	11	11
6155	Wheat CWB, CWAD, No. 3	11	11	11
6160	Wheat CWB, CWAD, No. 3 (13.0)	11	11	11
6165	Wheat CWB, CWAD, No. 4	9	9	9
6170	Wheat CWB, CWAD, No. 5	38.1	38.1	38.1
6315	Wheat CWB, CWES, No. 1	22.73	22.73	22.73
6320	Wheat CWB, CWES, No. 1 (12.5)	22.73	22.73	22.73
6325	Wheat CWB, CWES, No. 2	22.73	22.73	22.73
6330	Wheat CWB, CWES, No. 2 (12.5)	22.73	22.73	22.73
6335	Wheat CWB, CWRS, No. 1	22.86	22.86	22.86
6340	Wheat CWB, CWRS, No. 1 (11.0)	22.86	22.86	22.86
6350	Wheat CWB, CWRS, No. 1 (12.0)	22.86	22.86	22.86
6360	Wheat CWB, CWRS, No. 1 (13.0)	22.86	22.86	22.86
6370	Wheat CWB, CWRS, No. 1 (14.0)	22.86	22.86	22.86
6380	Wheat CWB, CWRS, No. 1 (15.0)	22.86	22.86	22.86
6390	Wheat CWB, CWRS, No. 2	22.86	22.86	22.86
6395	Wheat CWB, CWRS, No. 2 (11.0)	22.86	22.86	22.86
6405	Wheat CWB, CWRS, No. 2 (12.0)	22.86	22.86	22.86

## Appendix B: 2010 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>June 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	Wheat CWB, CWRS, No. 2 (13.0)	22.86	22.86	22.86
6425	Wheat CWB, CWRS, No. 2 (14.0)	22.86	22.86	22.86
6435	Wheat CWB, CWRS, No. 2 (15.0)	22.86	22.86	22.86
6445	Wheat CWB, CWRS, No. 3	22.86	22.86	22.86
6448	Wheat CWB, CWRS, No. 3 (12.0)	22.86	22.86	22.86
6450	Wheat CWB, CWRS, No. 3 (13.0)	22.86	22.86	22.86
6460	Wheat CWB, CWRS, No. 3 (14.0)	22.86	22.86	22.86
6470	Wheat CWB, CWRS, No. 4	24.66	24.66	8.61
6475	Wheat CWB, CWRW, No. 1	23.51	23.51	23.51
6480	Wheat CWB, CWRW, No. 1 (11.5)	23.51	23.51	23.51
6485	Wheat CWB, CWRW, No. 2	23.51	23.51	23.51
6490	Wheat CWB, CWRW, No. 2 (11.5)	23.51	23.51	23.51
6510	Wheat CWB, CWRWS, No. 1 (12.0)	23.51	23.51	23.51
6520	Wheat CWB, CWRWS, No. 1 (13.0)	23.51	23.51	23.51
6530	Wheat CWB, CWRWS, No. 1 (14.0)	23.51	23.51	23.51
6540	Wheat CWB, CWRWS, No. 2 (12.0)	23.51	23.51	23.51
6550	Wheat CWB, CWRWS, No. 2 (13.0)	23.51	23.51	23.51
6560	Wheat CWB, CWRWS, No. 2 (14.0)	23.51	23.51	23.51
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	22.61	22.61	11.26
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	22.61	22.61	11.26
6575	Wheat CWB, CWSWS, No. 3	24.66	24.66	8.61
6581	Wheat CWB, CWSWS, Sel. No. 1 (<10.5)			
6582	Wheat CWB, CWSWS, Sel. No. 1 (<9.9)	22.61	22.61	11.26
6583	Wheat CWB, CWSWS, Sel. No. 1 (9.9-10.8)	22.61	22.61	11.26
6586	Wheat CWB, CWSWS, Sel. No. 2 (<10.5)			
6587	Wheat CWB, CWSWS, Sel. No. 2 (<9.9)	22.61	22.61	11.26
6588	Wheat CWB, CWSWS, Sel. No. 2 (9.9-10.8)	22.61	22.61	11.26
6590	Wheat CWB, CWHWS, No. 1	22.86	22.86	22.86
6595	Wheat CWB, CWHWS, No. 1 (11.0)	22.86	22.86	22.86
6605	Wheat CWB, CWHWS, No. 1 (12.0)	22.86	22.86	22.86
6615	Wheat CWB, CWHWS, No. 1 (13.0)	22.86	22.86	22.86
6625	Wheat CWB, CWHWS, No. 1 (14.0)	22.86	22.86	22.86
6635	Wheat CWB, CWHWS, No. 1 (15.0)	22.86	22.86	22.86
6645	Wheat CWB, CWHWS, No. 2	22.86	22.86	22.86
6650	Wheat CWB, CWHWS, No. 2 (11.0)	22.86	22.86	22.86
6660	Wheat CWB, CWHWS, No. 2 (12.0)	22.86	22.86	22.86
6670	Wheat CWB, CWHWS, No. 2 (13.0)	22.86	22.86	22.86
6680	Wheat CWB, CWHWS, No. 2 (14.0)	22.86	22.86	22.86
6690	Wheat CWB, CWHWS, No. 2 (15.0)	22.86	22.86	22.86
6700	Wheat CWB, CWHWS, No. 3	22.86	22.86	22.86
6703	Wheat CWB, CWHWS, No. 3 (12.0)	22.86	22.86	22.86
6705	Wheat CWB, CWHWS, No. 3 (13.0)	22.86	22.86	22.86
6715	Wheat CWB, CWHWS, No. 3 (14.0)	22.86	22.86	22.86
6723	Wheat CWB, CWHWS, No. 4	24.66	24.66	8.61

**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>July 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	Barley CWB, CW, No. 1	51	51	51
5110	Barley CWB, CW, No. 2	51	51	51
5115	Barley CWB, Food Sel. CW Six-Row	23.15	23.15	23.15
5120	Barley CWB, Food Sel. CW Two-Row	21.15	21.15	21.15
5125	Barley CWB, Sample Sel. CW Six-Row acct. Fusarium	23.15	23.15	23.15
5130	Barley CWB, Sample Sel. CW Two-Row acct. Fusarium	21.15	21.15	21.15
5135	Barley CWB, Sel. CW Six-Row	23.15	23.15	23.15
5145	Barley CWB, Sel. CW Six-Row Hulless	23.15	23.15	23.15
5150	Barley CWB, Sel. CW Two-Row	21.15	21.15	21.15
5155	Barley CWB, Sel. CW Two-Row Hulless	21.15	21.15	21.15
5175	Barley CWB, Std. CW Hulless	51	51	51
6005	Wheat CWB, CPS Red, No. 1	24.16	24.16	14.41
6010	Wheat CWB, CPS Red, No. 2	24.16	24.16	14.41
6015	Wheat CWB, CPS White, No. 1	24.26	24.26	14.11
6020	Wheat CWB, CPS White, No. 2	24.26	24.26	14.11
6025	Wheat CWB, CW Feed	26.83	26.83	9.88
6030	Wheat CWB, CW Mixed Grain	26.83	26.83	9.88
6035	Wheat CWB, CW Sample acct. Fusarium	26.83	26.83	9.88
6040	Wheat CWB, CW Sample acct. Light Weight	26.83	26.83	9.88
6045	Wheat CWB, CWAD, No. 1	15	15	15
6050	Wheat CWB, CWAD, No. 1 (11.0)	15	15	15
6060	Wheat CWB, CWAD, No. 1 (12.0)	15	15	15
6070	Wheat CWB, CWAD, No. 1 (13.0)	15	15	15
6080	Wheat CWB, CWAD, No. 1 (14.0)	15	15	15
6090	Wheat CWB, CWAD, No. 1 (15.0)	15	15	15
6100	Wheat CWB, CWAD, No. 2	15	15	15
6105	Wheat CWB, CWAD, No. 2 (11.0)	15	15	15
6115	Wheat CWB, CWAD, No. 2 (12.0)	15	15	15
6125	Wheat CWB, CWAD, No. 2 (13.0)	15	15	15
6135	Wheat CWB, CWAD, No. 2 (14.0)	15	15	15
6145	Wheat CWB, CWAD, No. 2 (15.0)	15	15	15
6155	Wheat CWB, CWAD, No. 3	15	15	15
6160	Wheat CWB, CWAD, No. 3 (13.0)	15	15	15
6165	Wheat CWB, CWAD, No. 4	11	11	11
6170	Wheat CWB, CWAD, No. 5	39.1	39.1	39.1
6315	Wheat CWB, CWES, No. 1	24.58	24.58	24.58
6320	Wheat CWB, CWES, No. 1 (12.5)	24.58	24.58	24.58
6325	Wheat CWB, CWES, No. 2	24.58	24.58	24.58
6330	Wheat CWB, CWES, No. 2 (12.5)	24.58	24.58	24.58
6335	Wheat CWB, CWRS, No. 1	24.66	24.66	24.66
6340	Wheat CWB, CWRS, No. 1 (11.0)	24.66	24.66	24.66
6350	Wheat CWB, CWRS, No. 1 (12.0)	24.66	24.66	24.66
6360	Wheat CWB, CWRS, No. 1 (13.0)	24.66	24.66	24.66
6370	Wheat CWB, CWRS, No. 1 (14.0)	24.66	24.66	24.66
6380	Wheat CWB, CWRS, No. 1 (15.0)	24.66	24.66	24.66
6390	Wheat CWB, CWRS, No. 2	24.66	24.66	24.66
6395	Wheat CWB, CWRS, No. 2 (11.0)	24.66	24.66	24.66
6405	Wheat CWB, CWRS, No. 2 (12.0)	24.66	24.66	24.66

## Appendix B: 2010 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>July 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	Wheat CWB, CWRS, No. 2 (13.0)	24.66	24.66	24.66
6425	Wheat CWB, CWRS, No. 2 (14.0)	24.66	24.66	24.66
6435	Wheat CWB, CWRS, No. 2 (15.0)	24.66	24.66	24.66
6445	Wheat CWB, CWRS, No. 3	24.66	24.66	24.66
6448	Wheat CWB, CWRS, No. 3 (12.0)	24.66	24.66	24.66
6450	Wheat CWB, CWRS, No. 3 (13.0)	24.66	24.66	24.66
6460	Wheat CWB, CWRS, No. 3 (14.0)	24.66	24.66	24.66
6470	Wheat CWB, CWRS, No. 4	26.83	26.83	9.88
6475	Wheat CWB, CWRW, No. 1	24.08	24.08	24.08
6480	Wheat CWB, CWRW, No. 1 (11.5)	24.08	24.08	24.08
6485	Wheat CWB, CWRW, No. 2	24.08	24.08	24.08
6490	Wheat CWB, CWRW, No. 2 (11.5)	24.08	24.08	24.08
6510	Wheat CWB, CWRWS, No. 1 (12.0)	24.08	24.08	24.08
6520	Wheat CWB, CWRWS, No. 1 (13.0)	24.08	24.08	24.08
6530	Wheat CWB, CWRWS, No. 1 (14.0)	24.08	24.08	24.08
6540	Wheat CWB, CWRWS, No. 2 (12.0)	24.08	24.08	24.08
6550	Wheat CWB, CWRWS, No. 2 (13.0)	24.08	24.08	24.08
6560	Wheat CWB, CWRWS, No. 2 (14.0)	24.08	24.08	24.08
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	24.43	24.43	12.18
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	24.43	24.43	12.18
6575	Wheat CWB, CWSWS, No. 3	26.83	26.83	9.88
6581	Wheat CWB, CWSWS, Sel. No. 1 (<10.5)			
6582	Wheat CWB, CWSWS, Sel. No. 1 (<9.9)	24.43	24.43	12.18
6583	Wheat CWB, CWSWS, Sel. No. 1 (9.9-10.8)	24.43	24.43	12.18
6586	Wheat CWB, CWSWS, Sel. No. 2 (<10.5)			
6587	Wheat CWB, CWSWS, Sel. No. 2 (<9.9)	24.43	24.43	12.18
6588	Wheat CWB, CWSWS, Sel. No. 2 (9.9-10.8)	24.43	24.43	12.18
6590	Wheat CWB, CWHWS, No. 1	24.66	24.66	24.66
6595	Wheat CWB, CWHWS, No. 1 (11.0)	24.66	24.66	24.66
6605	Wheat CWB, CWHWS, No. 1 (12.0)	24.66	24.66	24.66
6615	Wheat CWB, CWHWS, No. 1 (13.0)	24.66	24.66	24.66
6625	Wheat CWB, CWHWS, No. 1 (14.0)	24.66	24.66	24.66
6635	Wheat CWB, CWHWS, No. 1 (15.0)	24.66	24.66	24.66
6645	Wheat CWB, CWHWS, No. 2	24.66	24.66	24.66
6650	Wheat CWB, CWHWS, No. 2 (11.0)	24.66	24.66	24.66
6660	Wheat CWB, CWHWS, No. 2 (12.0)	24.66	24.66	24.66
6670	Wheat CWB, CWHWS, No. 2 (13.0)	24.66	24.66	24.66
6680	Wheat CWB, CWHWS, No. 2 (14.0)	24.66	24.66	24.66
6690	Wheat CWB, CWHWS, No. 2 (15.0)	24.66	24.66	24.66
6700	Wheat CWB, CWHWS, No. 3	24.66	24.66	24.66
6703	Wheat CWB, CWHWS, No. 3 (12.0)	24.66	24.66	24.66
6705	Wheat CWB, CWHWS, No. 3 (13.0)	24.66	24.66	24.66
6715	Wheat CWB, CWHWS, No. 3 (14.0)	24.66	24.66	24.66
6723	Wheat CWB, CWHWS, No. 4	26.83	26.83	9.88

## Appendix B: 2010 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>August 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	Barley CWB, CW, No. 1	121	121	121
5110	Barley CWB, CW, No. 2	121	121	121
5115	Barley CWB, Food Sel. CW Six-Row	96.78	31.05	14.01
5120	Barley CWB, Food Sel. CW Two-Row	93.2	34.02	15.48
5125	Barley CWB, Sample Sel. CW Six-Row acct. Fusarium	96.78	31.05	14.01
5130	Barley CWB, Sample Sel. CW Two-Row acct. Fusarium	93.2	34.02	15.48
5135	Barley CWB, Sel. CW Six-Row	96.78	31.05	14.01
5145	Barley CWB, Sel. CW Six-Row Hulless	96.78	31.05	14.01
5150	Barley CWB, Sel. CW Two-Row	93.2	34.02	15.48
5155	Barley CWB, Sel. CW Two-Row Hulless	93.2	34.02	15.48
5175	Barley CWB, Std. CW Hulless	121	121	121
6005	Wheat CWB, CPS Red, No. 1	112.95	27.58	11.39
6010	Wheat CWB, CPS Red, No. 2	112.95	27.58	11.39
6015	Wheat CWB, CPS White, No. 1	112.47	27.33	11.28
6020	Wheat CWB, CPS White, No. 2	112.47	27.33	11.28
6025	Wheat CWB, CW Feed	90.16	23.12	9.57
6030	Wheat CWB, CW Mixed Grain	90.16	23.12	9.57
6035	Wheat CWB, CW Sample acct. Fusarium	90.16	23.12	9.57
6040	Wheat CWB, CW Sample acct. Light Weight	90.16	23.12	9.57
6045	Wheat CWB, CWAD, No. 1	94.93	26.8	10.98
6050	Wheat CWB, CWAD, No. 1 (11.0)	94.93	26.8	10.98
6060	Wheat CWB, CWAD, No. 1 (12.0)	94.93	26.8	10.98
6070	Wheat CWB, CWAD, No. 1 (13.0)	94.93	26.8	10.98
6080	Wheat CWB, CWAD, No. 1 (14.0)	94.93	26.8	10.98
6090	Wheat CWB, CWAD, No. 1 (15.0)	94.93	26.8	10.98
6100	Wheat CWB, CWAD, No. 2	94.93	26.8	10.98
6105	Wheat CWB, CWAD, No. 2 (11.0)	94.93	26.8	10.98
6115	Wheat CWB, CWAD, No. 2 (12.0)	94.93	26.8	10.98
6125	Wheat CWB, CWAD, No. 2 (13.0)	94.93	26.8	10.98
6135	Wheat CWB, CWAD, No. 2 (14.0)	94.93	26.8	10.98
6145	Wheat CWB, CWAD, No. 2 (15.0)	94.93	26.8	10.98
6155	Wheat CWB, CWAD, No. 3	94.93	26.8	10.98
6160	Wheat CWB, CWAD, No. 3 (13.0)	94.93	26.8	10.98
6165	Wheat CWB, CWAD, No. 4	94.36	21.09	8.19
6170	Wheat CWB, CWAD, No. 5	90.16	23.12	9.57
6315	Wheat CWB, CWES, No. 1	116.32	28.08	11.66
6320	Wheat CWB, CWES, No. 1 (12.5)	116.32	28.08	11.66
6325	Wheat CWB, CWES, No. 2	116.32	28.08	11.66
6330	Wheat CWB, CWES, No. 2 (12.5)	116.32	28.08	11.66
6335	Wheat CWB, CWRS, No. 1	116.04	34.08	14.71
6340	Wheat CWB, CWRS, No. 1 (11.0)	116.04	34.08	14.71
6350	Wheat CWB, CWRS, No. 1 (12.0)	116.04	34.08	14.71
6360	Wheat CWB, CWRS, No. 1 (13.0)	116.04	34.08	14.71
6370	Wheat CWB, CWRS, No. 1 (14.0)	116.04	34.08	14.71
6380	Wheat CWB, CWRS, No. 1 (15.0)	116.04	34.08	14.71
6390	Wheat CWB, CWRS, No. 2	116.04	34.08	14.71
6395	Wheat CWB, CWRS, No. 2 (11.0)	116.04	34.08	14.71
6405	Wheat CWB, CWRS, No. 2 (12.0)	116.04	34.08	14.71

## Appendix B: 2010 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>August 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	Wheat CWB, CWRS, No. 2 (13.0)	116.04	34.08	14.71
6425	Wheat CWB, CWRS, No. 2 (14.0)	116.04	34.08	14.71
6435	Wheat CWB, CWRS, No. 2 (15.0)	116.04	34.08	14.71
6445	Wheat CWB, CWRS, No. 3	116.04	34.08	14.71
6448	Wheat CWB, CWRS, No. 3 (12.0)	116.04	34.08	14.71
6450	Wheat CWB, CWRS, No. 3 (13.0)	116.04	34.08	14.71
6460	Wheat CWB, CWRS, No. 3 (14.0)	116.04	34.08	14.71
6470	Wheat CWB, CWRS, No. 4	90.16	23.12	9.57
6475	Wheat CWB, CWRW, No. 1	114.99	26.78	10.99
6480	Wheat CWB, CWRW, No. 1 (11.5)	114.99	26.78	10.99
6485	Wheat CWB, CWRW, No. 2	114.99	26.78	10.99
6490	Wheat CWB, CWRW, No. 2 (11.5)	114.99	26.78	10.99
6510	Wheat CWB, CWRWS, No. 1 (12.0)	114.99	26.78	10.99
6520	Wheat CWB, CWRWS, No. 1 (13.0)	114.99	26.78	10.99
6530	Wheat CWB, CWRWS, No. 1 (14.0)	114.99	26.78	10.99
6540	Wheat CWB, CWRWS, No. 2 (12.0)	114.99	26.78	10.99
6550	Wheat CWB, CWRWS, No. 2 (13.0)	114.99	26.78	10.99
6560	Wheat CWB, CWRWS, No. 2 (14.0)	114.99	26.78	10.99
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	102.36	23.84	9.47
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	102.36	23.84	9.47
6575	Wheat CWB, CWSWS, No. 3	90.16	23.12	9.57
6581	Wheat CWB, CWSWS, Sel. No. 1 (<10.5)	102.36	23.84	9.47
6582	Wheat CWB, CWSWS, Sel. No. 1 (<9.9)			
6583	Wheat CWB, CWSWS, Sel. No. 1 (9.9-10.8)			
6586	Wheat CWB, CWSWS, Sel. No. 2 (<10.5)	102.36	23.84	9.47
6587	Wheat CWB, CWSWS, Sel. No. 2 (<9.9)			
6588	Wheat CWB, CWSWS, Sel. No. 2 (9.9-10.8)			
6590	Wheat CWB, CWHWS, No. 1	116.04	34.08	14.71
6595	Wheat CWB, CWHWS, No. 1 (11.0)	116.04	34.08	14.71
6605	Wheat CWB, CWHWS, No. 1 (12.0)	116.04	34.08	14.71
6615	Wheat CWB, CWHWS, No. 1 (13.0)	116.04	34.08	14.71
6625	Wheat CWB, CWHWS, No. 1 (14.0)	116.04	34.08	14.71
6635	Wheat CWB, CWHWS, No. 1 (15.0)	116.04	34.08	14.71
6645	Wheat CWB, CWHWS, No. 2	116.04	34.08	14.71
6650	Wheat CWB, CWHWS, No. 2 (11.0)	116.04	34.08	14.71
6660	Wheat CWB, CWHWS, No. 2 (12.0)	116.04	34.08	14.71
6670	Wheat CWB, CWHWS, No. 2 (13.0)	116.04	34.08	14.71
6680	Wheat CWB, CWHWS, No. 2 (14.0)	116.04	34.08	14.71
6690	Wheat CWB, CWHWS, No. 2 (15.0)	116.04	34.08	14.71
6700	Wheat CWB, CWHWS, No. 3	116.04	34.08	14.71
6703	Wheat CWB, CWHWS, No. 3 (12.0)	116.04	34.08	14.71
6705	Wheat CWB, CWHWS, No. 3 (13.0)	116.04	34.08	14.71
6715	Wheat CWB, CWHWS, No. 3 (14.0)	116.04	34.08	14.71
6723	Wheat CWB, CWHWS, No. 4	90.16	23.12	9.57



**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>September 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	Barley CWB, CW, No. 1	139	139	139
5110	Barley CWB, CW, No. 2	139	139	139
5115	Barley CWB, Food Sel. CW Six-Row	97.52	29.9	13.73
5120	Barley CWB, Food Sel. CW Two-Row	93.98	32.9	15.19
5125	Barley CWB, Sample Sel. CW Six-Row acct. Fusarium	97.52	29.9	13.73
5130	Barley CWB, Sample Sel. CW Two-Row acct. Fusarium	93.98	32.9	15.19
5135	Barley CWB, Sel. CW Six-Row	97.52	29.9	13.73
5145	Barley CWB, Sel. CW Six-Row Hulless	97.52	29.9	13.73
5150	Barley CWB, Sel. CW Two-Row	93.98	32.9	15.19
5155	Barley CWB, Sel. CW Two-Row Hulless	93.98	32.9	15.19
5175	Barley CWB, Std. CW Hulless	139	139	139
6005	Wheat CWB, CPS Red, No. 1	122.1	29.66	11.9
6010	Wheat CWB, CPS Red, No. 2	122.1	29.66	11.9
6015	Wheat CWB, CPS White, No. 1	121.1	29.05	11.59
6020	Wheat CWB, CPS White, No. 2	121.1	29.05	11.59
6025	Wheat CWB, CW Feed	117.49	25.99	10.29
6030	Wheat CWB, CW Mixed Grain	117.49	25.99	10.29
6035	Wheat CWB, CW Sample acct. Fusarium	117.49	25.99	10.29
6040	Wheat CWB, CW Sample acct. Light Weight	117.49	25.99	10.29
6045	Wheat CWB, CWAD, No. 1	101.89	23.83	8.79
6050	Wheat CWB, CWAD, No. 1 (11.0)	101.89	23.83	8.79
6060	Wheat CWB, CWAD, No. 1 (12.0)	101.89	23.83	8.79
6070	Wheat CWB, CWAD, No. 1 (13.0)	101.89	23.83	8.79
6080	Wheat CWB, CWAD, No. 1 (14.0)	101.89	23.83	8.79
6090	Wheat CWB, CWAD, No. 1 (15.0)	101.89	23.83	8.79
6100	Wheat CWB, CWAD, No. 2	101.89	23.83	8.79
6105	Wheat CWB, CWAD, No. 2 (11.0)	101.89	23.83	8.79
6115	Wheat CWB, CWAD, No. 2 (12.0)	101.89	23.83	8.79
6125	Wheat CWB, CWAD, No. 2 (13.0)	101.89	23.83	8.79
6135	Wheat CWB, CWAD, No. 2 (14.0)	101.89	23.83	8.79
6145	Wheat CWB, CWAD, No. 2 (15.0)	101.89	23.83	8.79
6155	Wheat CWB, CWAD, No. 3	101.89	23.83	8.79
6160	Wheat CWB, CWAD, No. 3 (13.0)	101.89	23.83	8.79
6165	Wheat CWB, CWAD, No. 4	90.98	16.58	5.34
6170	Wheat CWB, CWAD, No. 5	108.49	24.19	9.39
6315	Wheat CWB, CWES, No. 1	136.32	29.76	12.01
6320	Wheat CWB, CWES, No. 1 (12.5)	136.32	29.76	12.01
6325	Wheat CWB, CWES, No. 2	136.32	29.76	12.01
6330	Wheat CWB, CWES, No. 2 (12.5)	136.32	29.76	12.01
6335	Wheat CWB, CWRS, No. 1	135.89	35.63	15.01
6340	Wheat CWB, CWRS, No. 1 (11.0)	135.89	35.63	15.01
6350	Wheat CWB, CWRS, No. 1 (12.0)	135.89	35.63	15.01
6360	Wheat CWB, CWRS, No. 1 (13.0)	135.89	35.63	15.01
6370	Wheat CWB, CWRS, No. 1 (14.0)	135.89	35.63	15.01
6380	Wheat CWB, CWRS, No. 1 (15.0)	135.89	35.63	15.01
6390	Wheat CWB, CWRS, No. 2	135.89	35.63	15.01
6395	Wheat CWB, CWRS, No. 2 (11.0)	135.89	35.63	15.01
6405	Wheat CWB, CWRS, No. 2 (12.0)	135.89	35.63	15.01

## Appendix B: 2010 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>September 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	Wheat CWB, CWRS, No. 2 (13.0)	135.89	35.63	15.01
6425	Wheat CWB, CWRS, No. 2 (14.0)	135.89	35.63	15.01
6435	Wheat CWB, CWRS, No. 2 (15.0)	135.89	35.63	15.01
6445	Wheat CWB, CWRS, No. 3	135.89	35.63	15.01
6448	Wheat CWB, CWRS, No. 3 (12.0)	135.89	35.63	15.01
6450	Wheat CWB, CWRS, No. 3 (13.0)	135.89	35.63	15.01
6460	Wheat CWB, CWRS, No. 3 (14.0)	135.89	35.63	15.01
6470	Wheat CWB, CWRS, No. 4	117.49	25.99	10.29
6475	Wheat CWB, CWRW, No. 1	122.29	28.58	11.36
6480	Wheat CWB, CWRW, No. 1 (11.5)	122.29	28.58	11.36
6485	Wheat CWB, CWRW, No. 2	122.29	28.58	11.36
6490	Wheat CWB, CWRW, No. 2 (11.5)	122.29	28.58	11.36
6510	Wheat CWB, CWRWS, No. 1 (12.0)	122.29	28.58	11.36
6520	Wheat CWB, CWRWS, No. 1 (13.0)	122.29	28.58	11.36
6530	Wheat CWB, CWRWS, No. 1 (14.0)	122.29	28.58	11.36
6540	Wheat CWB, CWRWS, No. 2 (12.0)	122.29	28.58	11.36
6550	Wheat CWB, CWRWS, No. 2 (13.0)	122.29	28.58	11.36
6560	Wheat CWB, CWRWS, No. 2 (14.0)	122.29	28.58	11.36
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	118.07	26.42	10.24
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	118.07	26.42	10.24
6575	Wheat CWB, CWSWS, No. 3	117.49	25.99	10.29
6581	Wheat CWB, CWSWS, Sel. No. 1 (<10.5)	118.07	26.42	10.24
6582	Wheat CWB, CWSWS, Sel. No. 1 (<9.9)			
6583	Wheat CWB, CWSWS, Sel. No. 1 (9.9-10.8)			
6586	Wheat CWB, CWSWS, Sel. No. 2 (<10.5)	118.07	26.42	10.24
6587	Wheat CWB, CWSWS, Sel. No. 2 (<9.9)			
6588	Wheat CWB, CWSWS, Sel. No. 2 (9.9-10.8)			
6590	Wheat CWB, CWHWS, No. 1	135.89	35.63	15.01
6595	Wheat CWB, CWHWS, No. 1 (11.0)	135.89	35.63	15.01
6605	Wheat CWB, CWHWS, No. 1 (12.0)	135.89	35.63	15.01
6615	Wheat CWB, CWHWS, No. 1 (13.0)	135.89	35.63	15.01
6625	Wheat CWB, CWHWS, No. 1 (14.0)	135.89	35.63	15.01
6635	Wheat CWB, CWHWS, No. 1 (15.0)	135.89	35.63	15.01
6645	Wheat CWB, CWHWS, No. 2	135.89	35.63	15.01
6650	Wheat CWB, CWHWS, No. 2 (11.0)	135.89	35.63	15.01
6660	Wheat CWB, CWHWS, No. 2 (12.0)	135.89	35.63	15.01
6670	Wheat CWB, CWHWS, No. 2 (13.0)	135.89	35.63	15.01
6680	Wheat CWB, CWHWS, No. 2 (14.0)	135.89	35.63	15.01
6690	Wheat CWB, CWHWS, No. 2 (15.0)	135.89	35.63	15.01
6700	Wheat CWB, CWHWS, No. 3	135.89	35.63	15.01
6703	Wheat CWB, CWHWS, No. 3 (12.0)	135.89	35.63	15.01
6705	Wheat CWB, CWHWS, No. 3 (13.0)	135.89	35.63	15.01
6715	Wheat CWB, CWHWS, No. 3 (14.0)	135.89	35.63	15.01
6723	Wheat CWB, CWHWS, No. 4	117.49	25.99	10.29

## Appendix B: 2010 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>October 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	Barley CWB, CW, No. 1	144	144	144
5110	Barley CWB, CW, No. 2	144	144	144
5115	Barley CWB, Food Sel. CW Six-Row	97.79	27.5	12.55
5120	Barley CWB, Food Sel. CW Two-Row	94.26	30.46	13.97
5125	Barley CWB, Sample Sel. CW Six-Row acct. Fusarium	97.79	27.5	12.55
5130	Barley CWB, Sample Sel. CW Two-Row acct. Fusarium	94.26	30.46	13.97
5135	Barley CWB, Sel. CW Six-Row	97.79	27.5	12.55
5145	Barley CWB, Sel. CW Six-Row Hulless	97.79	27.5	12.55
5150	Barley CWB, Sel. CW Two-Row	94.26	30.46	13.97
5155	Barley CWB, Sel. CW Two-Row Hulless	94.26	30.46	13.97
5175	Barley CWB, Std. CW Hulless	144	144	144
6005	Wheat CWB, CPS Red, No. 1	137.03	36.73	15.7
6010	Wheat CWB, CPS Red, No. 2	137.03	36.73	15.7
6015	Wheat CWB, CPS White, No. 1	136.04	36.13	15.39
6020	Wheat CWB, CPS White, No. 2	136.04	36.13	15.39
6025	Wheat CWB, CW Feed	136.38	31.94	13.25
6030	Wheat CWB, CW Mixed Grain	136.38	31.94	13.25
6035	Wheat CWB, CW Sample acct. Fusarium	136.38	31.94	13.25
6040	Wheat CWB, CW Sample acct. Light Weight	136.38	31.94	13.25
6045	Wheat CWB, CWAD, No. 1	120.25	27.77	10.95
6050	Wheat CWB, CWAD, No. 1 (11.0)	120.25	27.77	10.95
6060	Wheat CWB, CWAD, No. 1 (12.0)	120.25	27.77	10.95
6070	Wheat CWB, CWAD, No. 1 (13.0)	120.25	27.77	10.95
6080	Wheat CWB, CWAD, No. 1 (14.0)	120.25	27.77	10.95
6090	Wheat CWB, CWAD, No. 1 (15.0)	120.25	27.77	10.95
6100	Wheat CWB, CWAD, No. 2	120.25	27.77	10.95
6105	Wheat CWB, CWAD, No. 2 (11.0)	120.25	27.77	10.95
6115	Wheat CWB, CWAD, No. 2 (12.0)	120.25	27.77	10.95
6125	Wheat CWB, CWAD, No. 2 (13.0)	120.25	27.77	10.95
6135	Wheat CWB, CWAD, No. 2 (14.0)	120.25	27.77	10.95
6145	Wheat CWB, CWAD, No. 2 (15.0)	120.25	27.77	10.95
6155	Wheat CWB, CWAD, No. 3	120.25	27.77	10.95
6160	Wheat CWB, CWAD, No. 3 (13.0)	120.25	27.77	10.95
6165	Wheat CWB, CWAD, No. 4	109.27	21.25	7.5
6170	Wheat CWB, CWAD, No. 5	116.35	21.38	7.79
6315	Wheat CWB, CWES, No. 1	156.95	40.63	17.6
6320	Wheat CWB, CWES, No. 1 (12.5)	156.95	40.63	17.6
6325	Wheat CWB, CWES, No. 2	156.95	40.63	17.6
6330	Wheat CWB, CWES, No. 2 (12.5)	156.95	40.63	17.6
6335	Wheat CWB, CWRS, No. 1	156.45	46.3	20.46
6340	Wheat CWB, CWRS, No. 1 (11.0)	156.45	46.3	20.46
6350	Wheat CWB, CWRS, No. 1 (12.0)	156.45	46.3	20.46
6360	Wheat CWB, CWRS, No. 1 (13.0)	156.45	46.3	20.46
6370	Wheat CWB, CWRS, No. 1 (14.0)	156.45	46.3	20.46
6380	Wheat CWB, CWRS, No. 1 (15.0)	156.45	46.3	20.46
6390	Wheat CWB, CWRS, No. 2	156.45	46.3	20.46
6395	Wheat CWB, CWRS, No. 2 (11.0)	156.45	46.3	20.46
6405	Wheat CWB, CWRS, No. 2 (12.0)	156.45	46.3	20.46

## Appendix B: 2010 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>October 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	Wheat CWB, CWRS, No. 2 (13.0)	156.45	46.3	20.46
6425	Wheat CWB, CWRS, No. 2 (14.0)	156.45	46.3	20.46
6435	Wheat CWB, CWRS, No. 2 (15.0)	156.45	46.3	20.46
6445	Wheat CWB, CWRS, No. 3	156.45	46.3	20.46
6448	Wheat CWB, CWRS, No. 3 (12.0)	156.45	46.3	20.46
6450	Wheat CWB, CWRS, No. 3 (13.0)	156.45	46.3	20.46
6460	Wheat CWB, CWRS, No. 3 (14.0)	156.45	46.3	20.46
6470	Wheat CWB, CWRS, No. 4	136.38	31.94	13.25
6475	Wheat CWB, CWRW, No. 1	137.2	35.66	15.17
6480	Wheat CWB, CWRW, No. 1 (11.5)	137.2	35.66	15.17
6485	Wheat CWB, CWRW, No. 2	137.2	35.66	15.17
6490	Wheat CWB, CWRW, No. 2 (11.5)	137.2	35.66	15.17
6510	Wheat CWB, CWRWS, No. 1 (12.0)	137.2	35.66	15.17
6520	Wheat CWB, CWRWS, No. 1 (13.0)	137.2	35.66	15.17
6530	Wheat CWB, CWRWS, No. 1 (14.0)	137.2	35.66	15.17
6540	Wheat CWB, CWRWS, No. 2 (12.0)	137.2	35.66	15.17
6550	Wheat CWB, CWRWS, No. 2 (13.0)	137.2	35.66	15.17
6560	Wheat CWB, CWRWS, No. 2 (14.0)	137.2	35.66	15.17
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	135.84	35.54	15.06
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	135.84	35.54	15.06
6575	Wheat CWB, CWSWS, No. 3	136.38	31.94	13.25
6581	Wheat CWB, CWSWS, Sel. No. 1 (<10.5)	135.84	35.54	15.06
6582	Wheat CWB, CWSWS, Sel. No. 1 (<9.9)			
6583	Wheat CWB, CWSWS, Sel. No. 1 (9.9-10.8)			
6586	Wheat CWB, CWSWS, Sel. No. 2 (<10.5)	135.84	35.54	15.06
6587	Wheat CWB, CWSWS, Sel. No. 2 (<9.9)			
6588	Wheat CWB, CWSWS, Sel. No. 2 (9.9-10.8)			
6590	Wheat CWB, CWHWS, No. 1	156.45	46.3	20.46
6595	Wheat CWB, CWHWS, No. 1 (11.0)	156.45	46.3	20.46
6605	Wheat CWB, CWHWS, No. 1 (12.0)	156.45	46.3	20.46
6615	Wheat CWB, CWHWS, No. 1 (13.0)	156.45	46.3	20.46
6625	Wheat CWB, CWHWS, No. 1 (14.0)	156.45	46.3	20.46
6635	Wheat CWB, CWHWS, No. 1 (15.0)	156.45	46.3	20.46
6645	Wheat CWB, CWHWS, No. 2	156.45	46.3	20.46
6650	Wheat CWB, CWHWS, No. 2 (11.0)	156.45	46.3	20.46
6660	Wheat CWB, CWHWS, No. 2 (12.0)	156.45	46.3	20.46
6670	Wheat CWB, CWHWS, No. 2 (13.0)	156.45	46.3	20.46
6680	Wheat CWB, CWHWS, No. 2 (14.0)	156.45	46.3	20.46
6690	Wheat CWB, CWHWS, No. 2 (15.0)	156.45	46.3	20.46
6700	Wheat CWB, CWHWS, No. 3	156.45	46.3	20.46
6703	Wheat CWB, CWHWS, No. 3 (12.0)	156.45	46.3	20.46
6705	Wheat CWB, CWHWS, No. 3 (13.0)	156.45	46.3	20.46
6715	Wheat CWB, CWHWS, No. 3 (14.0)	156.45	46.3	20.46
6723	Wheat CWB, CWHWS, No. 4	136.38	31.94	13.25

**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>November 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	Barley CWB, CW, No. 1	144	144	144
5110	Barley CWB, CW, No. 2	144	144	144
5115	Barley CWB, Food Sel. CW Six-Row	86.09	19.52	8.52
5120	Barley CWB, Food Sel. CW Two-Row	83.06	22.92	10.64
5125	Barley CWB, Sample Sel. CW Six-Row acct. Fusarium	86.09	19.52	8.52
5130	Barley CWB, Sample Sel. CW Two-Row acct. Fusarium	83.06	22.92	10.64
5135	Barley CWB, Sel. CW Six-Row	86.09	19.52	8.52
5145	Barley CWB, Sel. CW Six-Row Hulless	86.09	19.52	8.52
5150	Barley CWB, Sel. CW Two-Row	83.06	22.92	10.64
5155	Barley CWB, Sel. CW Two-Row Hulless	83.06	22.92	10.64
5175	Barley CWB, Std. CW Hulless	144	144	144
6005	Wheat CWB, CPS Red, No. 1	137.07	37.93	16.01
6010	Wheat CWB, CPS Red, No. 2	137.07	37.93	16.01
6015	Wheat CWB, CPS White, No. 1	136.06	37.32	15.7
6020	Wheat CWB, CPS White, No. 2	136.06	37.32	15.7
6025	Wheat CWB, CW Feed	138.28	31.48	12.54
6030	Wheat CWB, CW Mixed Grain	138.28	31.48	12.54
6035	Wheat CWB, CW Sample acct. Fusarium	138.28	31.48	12.54
6040	Wheat CWB, CW Sample acct. Light Weight	138.28	31.48	12.54
6045	Wheat CWB, CWAD, No. 1	132.52	33.05	13.18
6050	Wheat CWB, CWAD, No. 1 (11.0)	132.52	33.05	13.18
6060	Wheat CWB, CWAD, No. 1 (12.0)	132.52	33.05	13.18
6070	Wheat CWB, CWAD, No. 1 (13.0)	132.52	33.05	13.18
6080	Wheat CWB, CWAD, No. 1 (14.0)	132.52	33.05	13.18
6090	Wheat CWB, CWAD, No. 1 (15.0)	132.52	33.05	13.18
6100	Wheat CWB, CWAD, No. 2	132.52	33.05	13.18
6105	Wheat CWB, CWAD, No. 2 (11.0)	132.52	33.05	13.18
6115	Wheat CWB, CWAD, No. 2 (12.0)	132.52	33.05	13.18
6125	Wheat CWB, CWAD, No. 2 (13.0)	132.52	33.05	13.18
6135	Wheat CWB, CWAD, No. 2 (14.0)	132.52	33.05	13.18
6145	Wheat CWB, CWAD, No. 2 (15.0)	132.52	33.05	13.18
6155	Wheat CWB, CWAD, No. 3	132.52	33.05	13.18
6160	Wheat CWB, CWAD, No. 3 (13.0)	132.52	33.05	13.18
6165	Wheat CWB, CWAD, No. 4	116.81	24.71	8.92
6170	Wheat CWB, CWAD, No. 5	124.51	24.83	9.23
6315	Wheat CWB, CWES, No. 1	158.48	42.4	18.24
6320	Wheat CWB, CWES, No. 1 (12.5)	158.48	42.4	18.24
6325	Wheat CWB, CWES, No. 2	158.48	42.4	18.24
6330	Wheat CWB, CWES, No. 2 (12.5)	158.48	42.4	18.24
6335	Wheat CWB, CWRS, No. 1	158.17	48.17	21.15
6340	Wheat CWB, CWRS, No. 1 (11.0)	158.17	48.17	21.15
6350	Wheat CWB, CWRS, No. 1 (12.0)	158.17	48.17	21.15
6360	Wheat CWB, CWRS, No. 1 (13.0)	158.17	48.17	21.15
6370	Wheat CWB, CWRS, No. 1 (14.0)	158.17	48.17	21.15
6380	Wheat CWB, CWRS, No. 1 (15.0)	158.17	48.17	21.15
6390	Wheat CWB, CWRS, No. 2	158.17	48.17	21.15
6395	Wheat CWB, CWRS, No. 2 (11.0)	158.17	48.17	21.15
6405	Wheat CWB, CWRS, No. 2 (12.0)	158.17	48.17	21.15

## Appendix B: 2010 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>November 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	Wheat CWB, CWRS, No. 2 (13.0)	158.17	48.17	21.15
6425	Wheat CWB, CWRS, No. 2 (14.0)	158.17	48.17	21.15
6435	Wheat CWB, CWRS, No. 2 (15.0)	158.17	48.17	21.15
6445	Wheat CWB, CWRS, No. 3	158.17	48.17	21.15
6448	Wheat CWB, CWRS, No. 3 (12.0)	158.17	48.17	21.15
6450	Wheat CWB, CWRS, No. 3 (13.0)	158.17	48.17	21.15
6460	Wheat CWB, CWRS, No. 3 (14.0)	158.17	48.17	21.15
6470	Wheat CWB, CWRS, No. 4	138.28	31.48	12.54
6475	Wheat CWB, CWRW, No. 1	138.22	37.06	15.59
6480	Wheat CWB, CWRW, No. 1 (11.5)	138.22	37.06	15.59
6485	Wheat CWB, CWRW, No. 2	138.22	37.06	15.59
6490	Wheat CWB, CWRW, No. 2 (11.5)	138.22	37.06	15.59
6510	Wheat CWB, CWRWS, No. 1 (12.0)	138.22	37.06	15.59
6520	Wheat CWB, CWRWS, No. 1 (13.0)	138.22	37.06	15.59
6530	Wheat CWB, CWRWS, No. 1 (14.0)	138.22	37.06	15.59
6540	Wheat CWB, CWRWS, No. 2 (12.0)	138.22	37.06	15.59
6550	Wheat CWB, CWRWS, No. 2 (13.0)	138.22	37.06	15.59
6560	Wheat CWB, CWRWS, No. 2 (14.0)	138.22	37.06	15.59
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	138.16	36.02	14.83
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	138.16	36.02	14.83
6575	Wheat CWB, CWSWS, No. 3	138.28	31.48	12.54
6581	Wheat CWB, CWSWS, Sel. No. 1 (<10.5)	138.16	36.02	14.83
6582	Wheat CWB, CWSWS, Sel. No. 1 (<9.9)			
6583	Wheat CWB, CWSWS, Sel. No. 1 (9.9-10.8)			
6586	Wheat CWB, CWSWS, Sel. No. 2 (<10.5)	138.16	36.02	14.83
6587	Wheat CWB, CWSWS, Sel. No. 2 (<9.9)			
6588	Wheat CWB, CWSWS, Sel. No. 2 (9.9-10.8)			
6590	Wheat CWB, CWHWS, No. 1	158.17	48.17	21.15
6595	Wheat CWB, CWHWS, No. 1 (11.0)	158.17	48.17	21.15
6605	Wheat CWB, CWHWS, No. 1 (12.0)	158.17	48.17	21.15
6615	Wheat CWB, CWHWS, No. 1 (13.0)	158.17	48.17	21.15
6625	Wheat CWB, CWHWS, No. 1 (14.0)	158.17	48.17	21.15
6635	Wheat CWB, CWHWS, No. 1 (15.0)	158.17	48.17	21.15
6645	Wheat CWB, CWHWS, No. 2	158.17	48.17	21.15
6650	Wheat CWB, CWHWS, No. 2 (11.0)	158.17	48.17	21.15
6660	Wheat CWB, CWHWS, No. 2 (12.0)	158.17	48.17	21.15
6670	Wheat CWB, CWHWS, No. 2 (13.0)	158.17	48.17	21.15
6680	Wheat CWB, CWHWS, No. 2 (14.0)	158.17	48.17	21.15
6690	Wheat CWB, CWHWS, No. 2 (15.0)	158.17	48.17	21.15
6700	Wheat CWB, CWHWS, No. 3	158.17	48.17	21.15
6703	Wheat CWB, CWHWS, No. 3 (12.0)	158.17	48.17	21.15
6705	Wheat CWB, CWHWS, No. 3 (13.0)	158.17	48.17	21.15
6715	Wheat CWB, CWHWS, No. 3 (14.0)	158.17	48.17	21.15
6723	Wheat CWB, CWHWS, No. 4	138.28	31.48	12.54

**2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

<b>December 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	Barley CWB, CW, No. 1	84	84	84
5110	Barley CWB, CW, No. 2	84	84	84
5115	Barley CWB, Food Sel. CW Six-Row	33.89	18.97	6.82
5120	Barley CWB, Food Sel. CW Two-Row	32.86	22.41	8.74
5125	Barley CWB, Sample Sel. CW Six-Row acct. Fusarium	33.89	18.97	6.82
5130	Barley CWB, Sample Sel. CW Two-Row acct. Fusarium	32.86	22.41	8.74
5135	Barley CWB, Sel. CW Six-Row	33.89	18.97	6.82
5145	Barley CWB, Sel. CW Six-Row Hulless	33.89	18.97	6.82
5150	Barley CWB, Sel. CW Two-Row	32.86	22.41	8.74
5155	Barley CWB, Sel. CW Two-Row Hulless	32.86	22.41	8.74
5175	Barley CWB, Std. CW Hulless	84	84	84
6005	Wheat CWB, CPS Red, No. 1	87.58	42.61	18.69
6010	Wheat CWB, CPS Red, No. 2	87.58	42.61	18.69
6015	Wheat CWB, CPS White, No. 1	87.61	42.04	18.43
6020	Wheat CWB, CPS White, No. 2	87.61	42.04	18.43
6025	Wheat CWB, CW Feed	92.23	32.62	12.83
6030	Wheat CWB, CW Mixed Grain	92.23	32.62	12.83
6035	Wheat CWB, CW Sample acct. Fusarium	92.23	32.62	12.83
6040	Wheat CWB, CW Sample acct. Light Weight	92.23	32.62	12.83
6045	Wheat CWB, CWAD, No. 1	75.47	36.3	14.01
6050	Wheat CWB, CWAD, No. 1 (11.0)	75.47	36.3	14.01
6060	Wheat CWB, CWAD, No. 1 (12.0)	75.47	36.3	14.01
6070	Wheat CWB, CWAD, No. 1 (13.0)	75.47	36.3	14.01
6080	Wheat CWB, CWAD, No. 1 (14.0)	75.47	36.3	14.01
6090	Wheat CWB, CWAD, No. 1 (15.0)	75.47	36.3	14.01
6100	Wheat CWB, CWAD, No. 2	75.47	36.3	14.01
6105	Wheat CWB, CWAD, No. 2 (11.0)	75.47	36.3	14.01
6115	Wheat CWB, CWAD, No. 2 (12.0)	75.47	36.3	14.01
6125	Wheat CWB, CWAD, No. 2 (13.0)	75.47	36.3	14.01
6135	Wheat CWB, CWAD, No. 2 (14.0)	75.47	36.3	14.01
6145	Wheat CWB, CWAD, No. 2 (15.0)	75.47	36.3	14.01
6155	Wheat CWB, CWAD, No. 3	75.47	36.3	14.01
6160	Wheat CWB, CWAD, No. 3 (13.0)	75.47	36.3	14.01
6165	Wheat CWB, CWAD, No. 4	78.57	33.04	13.25
6170	Wheat CWB, CWAD, No. 5	92.18	30.94	12.18
6315	Wheat CWB, CWES, No. 1	110.09	47.74	20.56
6320	Wheat CWB, CWES, No. 1 (12.5)	110.09	47.74	20.56
6325	Wheat CWB, CWES, No. 2	110.09	47.74	20.56
6330	Wheat CWB, CWES, No. 2 (12.5)	110.09	47.74	20.56
6335	Wheat CWB, CWRS, No. 1	110.31	53.19	22.84
6340	Wheat CWB, CWRS, No. 1 (11.0)	110.31	53.19	22.84
6350	Wheat CWB, CWRS, No. 1 (12.0)	110.31	53.19	22.84
6360	Wheat CWB, CWRS, No. 1 (13.0)	110.31	53.19	22.84
6370	Wheat CWB, CWRS, No. 1 (14.0)	110.31	53.19	22.84
6380	Wheat CWB, CWRS, No. 1 (15.0)	110.31	53.19	22.84
6390	Wheat CWB, CWRS, No. 2	110.31	53.19	22.84
6395	Wheat CWB, CWRS, No. 2 (11.0)	110.31	53.19	22.84
6405	Wheat CWB, CWRS, No. 2 (12.0)	110.31	53.19	22.84

## Appendix B: 2010 CWB Adjustment Factors

### 2010 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>December 2010 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	Wheat CWB, CWRS, No. 2 (13.0)	110.31	53.19	22.84
6425	Wheat CWB, CWRS, No. 2 (14.0)	110.31	53.19	22.84
6435	Wheat CWB, CWRS, No. 2 (15.0)	110.31	53.19	22.84
6445	Wheat CWB, CWRS, No. 3	110.31	53.19	22.84
6448	Wheat CWB, CWRS, No. 3 (12.0)	110.31	53.19	22.84
6450	Wheat CWB, CWRS, No. 3 (13.0)	110.31	53.19	22.84
6460	Wheat CWB, CWRS, No. 3 (14.0)	110.31	53.19	22.84
6470	Wheat CWB, CWRS, No. 4	92.23	32.62	12.83
6475	Wheat CWB, CWRW, No. 1	99.63	41.71	18.39
6480	Wheat CWB, CWRW, No. 1 (11.5)	99.63	41.71	18.39
6485	Wheat CWB, CWRW, No. 2	99.63	41.71	18.39
6490	Wheat CWB, CWRW, No. 2 (11.5)	99.63	41.71	18.39
6510	Wheat CWB, CWRWS, No. 1 (12.0)	99.63	41.71	18.39
6520	Wheat CWB, CWRWS, No. 1 (13.0)	99.63	41.71	18.39
6530	Wheat CWB, CWRWS, No. 1 (14.0)	99.63	41.71	18.39
6540	Wheat CWB, CWRWS, No. 2 (12.0)	99.63	41.71	18.39
6550	Wheat CWB, CWRWS, No. 2 (13.0)	99.63	41.71	18.39
6560	Wheat CWB, CWRWS, No. 2 (14.0)	99.63	41.71	18.39
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	108.27	41.91	17.8
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	108.27	41.91	17.8
6575	Wheat CWB, CWSWS, No. 3	92.23	32.62	12.83
6581	Wheat CWB, CWSWS, Sel. No. 1 (<10.5)	108.27	41.91	17.8
6582	Wheat CWB, CWSWS, Sel. No. 1 (<9.9)			
6583	Wheat CWB, CWSWS, Sel. No. 1 (9.9-10.8)			
6586	Wheat CWB, CWSWS, Sel. No. 2 (<10.5)	108.27	41.91	17.8
6587	Wheat CWB, CWSWS, Sel. No. 2 (<9.9)			
6588	Wheat CWB, CWSWS, Sel. No. 2 (9.9-10.8)			
6590	Wheat CWB, CWHWS, No. 1	110.31	53.19	22.84
6595	Wheat CWB, CWHWS, No. 1 (11.0)	110.31	53.19	22.84
6605	Wheat CWB, CWHWS, No. 1 (12.0)	110.31	53.19	22.84
6615	Wheat CWB, CWHWS, No. 1 (13.0)	110.31	53.19	22.84
6625	Wheat CWB, CWHWS, No. 1 (14.0)	110.31	53.19	22.84
6635	Wheat CWB, CWHWS, No. 1 (15.0)	110.31	53.19	22.84
6645	Wheat CWB, CWHWS, No. 2	110.31	53.19	22.84
6650	Wheat CWB, CWHWS, No. 2 (11.0)	110.31	53.19	22.84
6660	Wheat CWB, CWHWS, No. 2 (12.0)	110.31	53.19	22.84
6670	Wheat CWB, CWHWS, No. 2 (13.0)	110.31	53.19	22.84
6680	Wheat CWB, CWHWS, No. 2 (14.0)	110.31	53.19	22.84
6690	Wheat CWB, CWHWS, No. 2 (15.0)	110.31	53.19	22.84
6700	Wheat CWB, CWHWS, No. 3	110.31	53.19	22.84
6703	Wheat CWB, CWHWS, No. 3 (12.0)	110.31	53.19	22.84
6705	Wheat CWB, CWHWS, No. 3 (13.0)	110.31	53.19	22.84
6715	Wheat CWB, CWHWS, No. 3 (14.0)	110.31	53.19	22.84
6723	Wheat CWB, CWHWS, No. 4	92.23	32.62	12.83