



Growing Forward

AgriStability Program



2011 Canadian Wheat Board (CWB)
Receivables Adjustment Worksheet Guide



Manitoba The logo for the Province of Manitoba, featuring a bison silhouette.

**Newfoundland
Labrador**

NOVA SCOTIA

New Brunswick The logo for the Province of New Brunswick, featuring a stylized maple leaf.

Yukon
Government

Canada The logo for the Government of Canada, featuring a large maple leaf.

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AAFC No. 11758E

ISSN 1929-3828 AgriStability Program. Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide (Online)

Aussi offert en français sous le titre : *Programme d'Agri-Stabilité - Guide 2011 de la feuille de calcul du rajustement des comptes débiteurs de la Commission canadienne du blé (CCB)*

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GENERAL INFORMATION

About the 2011 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 2011 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.

If you submit the 2011 CWB-RA worksheet, your 2011 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 2011 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.

If you have NOT previously submitted the worksheet

Submit the CWB-RA worksheet to the Administration:

- At the same time as your 2011 AgriStability harmonized form: If you are submitting the CWB-RA worksheet to the Administration at the same time as you are submitting your 2011 harmonized form to CRA, check the "CWB Receivables Adjustment Worksheet" box on page 1 of the 2011 Statement A.

OR

- As an adjustment after your 2011 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 2011 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 2011 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 2011 Statement.
- If the CWB-RA worksheet is not sent in at the same time you submit your 2011 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*.

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 **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.

- For *Schedule 2 - Ending Receivables Adjustment*, provide the fiscal year start and end dates for your operation as reported to the CRA for the **2011 fiscal year**.

Example 1:

If your 2011 fiscal year end was December 31, 2011, report all CWB commodities that you sold at the CWB Initial Price, the EPO 80% or the EPO 90% from August 1, 2011 to December 31, 2011.

Example 2:

If your 2011 fiscal year end was March 31, 2011, report all CWB commodities that you sold at the CWB Initial Price, the EPO 80% or the EPO 90% from August 1, 2010 to March 31, 2011.

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 PPO contracts.
- Only leave the wheat and barley tables blank if:
 - you did not farm in the 2010 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.

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 2011 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 2010 Adjustment Value. For Schedule 2 *Ending Receivables Adjustment*, use the December 2011 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: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

January 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

January 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 |

Appendix A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

February 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

February 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

March 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

March 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

| April 2010 - Year End | | | | |
|-----------------------|---|-------------|---------|---------|
| Code | Description | CWB Initial | EPO 80% | EPO 90% |
| 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 A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

April 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

May 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

May 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

June 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

June 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 |

Appendix A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

| July 2010 - Year End | | | | |
|----------------------|---|-------------|---------|---------|
| Code | Description | CWB Initial | EPO 80% | EPO 90% |
| 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 A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

July 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

August 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

August 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 |

Appendix A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

September 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

September 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

October 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

October 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 |

Appendix A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

November 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

November 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 |

Appendix A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

December 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 A: 2010 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

December 2010 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 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 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

| January 2011 - Year End | | | | |
|-------------------------|---|-------------|---------|---------|
| Code | Description | CWB Initial | EPO 80% | EPO 90% |
| 5105 | Barley CWB, CW, No. 1 | 32.00 | 32.00 | 32.00 |
| 5110 | Barley CWB, CW, No. 2 | 32.00 | 32.00 | 32.00 |
| 5115 | Barley CWB, Food Sel. CW Six-Row | 3.85 | 3.85 | 3.85 |
| 5120 | Barley CWB, Food Sel. CW Two-Row | 2.84 | 2.84 | 2.84 |
| 5125 | Barley CWB, Sample Sel. CW Six-Row acct. Fusarium | 3.85 | 3.85 | 3.85 |
| 5130 | Barley CWB, Sample Sel. CW Two-Row acct. Fusarium | 2.84 | 2.84 | 2.84 |
| 5135 | Barley CWB, Sel. CW Six-Row | 3.85 | 3.85 | 3.85 |
| 5145 | Barley CWB, Sel. CW Six-Row Hulless | 3.85 | 3.85 | 3.85 |
| 5150 | Barley CWB, Sel. CW Two-Row | 2.84 | 2.84 | 2.84 |
| 5155 | Barley CWB, Sel. CW Two-Row Hulless | 2.84 | 2.84 | 2.84 |
| 5175 | Barley CWB, Std. CW Hulless | 32.00 | 32.00 | 32.00 |
| 6005 | Wheat CWB, CPS Red, No. 1 | 75.61 | 45.56 | 19.95 |
| 6010 | Wheat CWB, CPS Red, No. 2 | 75.61 | 45.56 | 19.95 |
| 6015 | Wheat CWB, CPS White, No. 1 | 75.63 | 44.98 | 19.69 |
| 6020 | Wheat CWB, CPS White, No. 2 | 75.63 | 44.98 | 19.69 |
| 6025 | Wheat CWB, CW Feed | 62.96 | 35.33 | 13.85 |
| 6030 | Wheat CWB, CW Mixed Grain | 62.96 | 35.33 | 13.85 |
| 6035 | Wheat CWB, CW Sample acct. Fusarium | 62.96 | 35.33 | 13.85 |
| 6040 | Wheat CWB, CW Sample acct. Light Weight | 62.96 | 35.33 | 13.85 |
| 6045 | Wheat CWB, CWAD, No. 1 | 58.49 | 39.97 | 15.07 |
| 6050 | Wheat CWB, CWAD, No. 1 (11.0) | 58.49 | 39.97 | 15.07 |
| 6060 | Wheat CWB, CWAD, No. 1 (12.0) | 58.49 | 39.97 | 15.07 |
| 6070 | Wheat CWB, CWAD, No. 1 (13.0) | 58.49 | 39.97 | 15.07 |
| 6080 | Wheat CWB, CWAD, No. 1 (14.0) | 58.49 | 39.97 | 15.07 |
| 6090 | Wheat CWB, CWAD, No. 1 (15.0) | 58.49 | 39.97 | 15.07 |
| 6100 | Wheat CWB, CWAD, No. 2 | 58.49 | 39.97 | 15.07 |
| 6105 | Wheat CWB, CWAD, No. 2 (11.0) | 58.49 | 39.97 | 15.07 |
| 6115 | Wheat CWB, CWAD, No. 2 (12.0) | 58.49 | 39.97 | 15.07 |
| 6125 | Wheat CWB, CWAD, No. 2 (13.0) | 58.49 | 39.97 | 15.07 |
| 6135 | Wheat CWB, CWAD, No. 2 (14.0) | 58.49 | 39.97 | 15.07 |
| 6145 | Wheat CWB, CWAD, No. 2 (15.0) | 58.49 | 39.97 | 15.07 |
| 6155 | Wheat CWB, CWAD, No. 3 | 58.49 | 39.97 | 15.07 |
| 6160 | Wheat CWB, CWAD, No. 3 (13.0) | 58.49 | 39.97 | 15.07 |
| 6165 | Wheat CWB, CWAD, No. 4 | 56.40 | 34.84 | 13.08 |
| 6170 | Wheat CWB, CWAD, No. 5 | 53.01 | 32.75 | 12.30 |
| 6315 | Wheat CWB, CWES, No. 1 | 92.35 | 52.70 | 22.71 |
| 6320 | Wheat CWB, CWES, No. 1 (12.5) | 92.35 | 52.70 | 22.71 |
| 6325 | Wheat CWB, CWES, No. 2 | 92.35 | 52.70 | 22.71 |
| 6330 | Wheat CWB, CWES, No. 2 (12.5) | 92.35 | 52.70 | 22.71 |
| 6335 | Wheat CWB, CWRs, No. 1 | 92.22 | 58.57 | 25.34 |
| 6340 | Wheat CWB, CWRs, No. 1 (11.0) | 92.22 | 58.57 | 25.34 |
| 6350 | Wheat CWB, CWRs, No. 1 (12.0) | 92.22 | 58.57 | 25.34 |
| 6360 | Wheat CWB, CWRs, No. 1 (13.0) | 92.22 | 58.57 | 25.34 |
| 6370 | Wheat CWB, CWRs, No. 1 (14.0) | 92.22 | 58.57 | 25.34 |
| 6380 | Wheat CWB, CWRs, No. 1 (15.0) | 92.22 | 58.57 | 25.34 |
| 6390 | Wheat CWB, CWRs, No. 2 | 92.22 | 58.57 | 25.34 |
| 6395 | Wheat CWB, CWRs, No. 2 (11.0) | 92.22 | 58.57 | 25.34 |
| 6405 | Wheat CWB, CWRs, No. 2 (12.0) | 92.22 | 58.57 | 25.34 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

January 2011 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|--------------------------------------|-------------|---------|---------|
| 6415 | Wheat CWB, CWRS, No. 2 (13.0) | 92.22 | 58.57 | 25.34 |
| 6425 | Wheat CWB, CWRS, No. 2 (14.0) | 92.22 | 58.57 | 25.34 |
| 6435 | Wheat CWB, CWRS, No. 2 (15.0) | 92.22 | 58.57 | 25.34 |
| 6445 | Wheat CWB, CWRS, No. 3 | 92.22 | 58.57 | 25.34 |
| 6448 | Wheat CWB, CWRS, No. 3 (12.0) | 92.22 | 58.57 | 25.34 |
| 6450 | Wheat CWB, CWRS, No. 3 (13.0) | 92.22 | 58.57 | 25.34 |
| 6460 | Wheat CWB, CWRS, No. 3 (14.0) | 92.22 | 58.57 | 25.34 |
| 6470 | Wheat CWB, CWRS, No. 4 | 62.96 | 35.33 | 13.85 |
| 6475 | Wheat CWB, CWRW, No. 1 | 75.19 | 44.39 | 19.43 |
| 6480 | Wheat CWB, CWRW, No. 1 (11.5) | 75.19 | 44.39 | 19.43 |
| 6485 | Wheat CWB, CWRW, No. 2 | 75.19 | 44.39 | 19.43 |
| 6490 | Wheat CWB, CWRW, No. 2 (11.5) | 75.19 | 44.39 | 19.43 |
| 6510 | Wheat CWB, CWRWS, No. 1 (12.0) | 75.19 | 44.39 | 19.43 |
| 6520 | Wheat CWB, CWRWS, No. 1 (13.0) | 75.19 | 44.39 | 19.43 |
| 6530 | Wheat CWB, CWRWS, No. 1 (14.0) | 75.19 | 44.39 | 19.43 |
| 6540 | Wheat CWB, CWRWS, No. 2 (12.0) | 75.19 | 44.39 | 19.43 |
| 6550 | Wheat CWB, CWRWS, No. 2 (13.0) | 75.19 | 44.39 | 19.43 |
| 6560 | Wheat CWB, CWRWS, No. 2 (14.0) | 75.19 | 44.39 | 19.43 |
| 6567 | Wheat CWB, CWSWS, No. 1 (>10.8) | 83.18 | 46.33 | 20.14 |
| 6572 | Wheat CWB, CWSWS, No. 2 (>10.8) | 83.18 | 46.33 | 20.14 |
| 6575 | Wheat CWB, CWSWS, No. 3 | 62.96 | 35.33 | 13.85 |
| 6581 | Wheat CWB, CWSWS, Sel. No. 1 (<10.5) | 83.18 | 46.33 | 20.14 |
| 6586 | Wheat CWB, CWSWS, Sel. No. 2 (<10.5) | 83.18 | 46.33 | 20.14 |
| 6590 | Wheat CWB, CWHWS, No. 1 | 92.22 | 58.57 | 25.34 |
| 6595 | Wheat CWB, CWHWS, No. 1 (11.0) | 92.22 | 58.57 | 25.34 |
| 6605 | Wheat CWB, CWHWS, No. 1 (12.0) | 92.22 | 58.57 | 25.34 |
| 6615 | Wheat CWB, CWHWS, No. 1 (13.0) | 92.22 | 58.57 | 25.34 |
| 6625 | Wheat CWB, CWHWS, No. 1 (14.0) | 92.22 | 58.57 | 25.34 |
| 6635 | Wheat CWB, CWHWS, No. 1 (15.0) | 92.22 | 58.57 | 25.34 |
| 6645 | Wheat CWB, CWHWS, No. 2 | 92.22 | 58.57 | 25.34 |
| 6650 | Wheat CWB, CWHWS, No. 2 (11.0) | 92.22 | 58.57 | 25.34 |
| 6660 | Wheat CWB, CWHWS, No. 2 (12.0) | 92.22 | 58.57 | 25.34 |
| 6670 | Wheat CWB, CWHWS, No. 2 (13.0) | 92.22 | 58.57 | 25.34 |
| 6680 | Wheat CWB, CWHWS, No. 2 (14.0) | 92.22 | 58.57 | 25.34 |
| 6690 | Wheat CWB, CWHWS, No. 2 (15.0) | 92.22 | 58.57 | 25.34 |
| 6700 | Wheat CWB, CWHWS, No. 3 | 92.22 | 58.57 | 25.34 |
| 6703 | Wheat CWB, CWHWS, No. 3 (12.0) | 92.22 | 58.57 | 25.34 |
| 6705 | Wheat CWB, CWHWS, No. 3 (13.0) | 92.22 | 58.57 | 25.34 |
| 6715 | Wheat CWB, CWHWS, No. 3 (14.0) | 92.22 | 58.57 | 25.34 |
| 6723 | Wheat CWB, CWHWS, No. 4 | 62.96 | 35.33 | 13.85 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

| February 2011 - Year End | | | | |
|--------------------------|---|-------------|---------|---------|
| Code | Description | CWB Initial | EPO 80% | EPO 90% |
| 5105 | Barley CWB, CW, No. 1 | 108.00 | 108.00 | 108.00 |
| 5110 | Barley CWB, CW, No. 2 | 108.00 | 108.00 | 108.00 |
| 5115 | Barley CWB, Food Sel. CW Six-Row | 7.36 | 7.36 | 7.36 |
| 5120 | Barley CWB, Food Sel. CW Two-Row | 6.27 | 6.27 | 6.27 |
| 5125 | Barley CWB, Sample Sel. CW Six-Row acct. Fusarium | 7.36 | 7.36 | 7.36 |
| 5130 | Barley CWB, Sample Sel. CW Two-Row acct. Fusarium | 6.27 | 6.27 | 6.27 |
| 5135 | Barley CWB, Sel. CW Six-Row | 7.36 | 7.36 | 7.36 |
| 5145 | Barley CWB, Sel. CW Six-Row Hulless | 7.36 | 7.36 | 7.36 |
| 5150 | Barley CWB, Sel. CW Two-Row | 6.27 | 6.27 | 6.27 |
| 5155 | Barley CWB, Sel. CW Two-Row Hulless | 6.27 | 6.27 | 6.27 |
| 5175 | Barley CWB, Std. CW Hulless | 108.00 | 108.00 | 108.00 |
| 6005 | Wheat CWB, CPS Red, No. 1 | 80.34 | 41.51 | 15.69 |
| 6010 | Wheat CWB, CPS Red, No. 2 | 80.34 | 41.51 | 15.69 |
| 6015 | Wheat CWB, CPS White, No. 1 | 80.33 | 40.90 | 15.43 |
| 6020 | Wheat CWB, CPS White, No. 2 | 80.33 | 40.90 | 15.43 |
| 6025 | Wheat CWB, CW Feed | 71.48 | 39.84 | 16.30 |
| 6030 | Wheat CWB, CW Mixed Grain | 71.48 | 39.84 | 16.30 |
| 6035 | Wheat CWB, CW Sample acct. Fusarium | 71.48 | 39.84 | 16.30 |
| 6040 | Wheat CWB, CW Sample acct. Light Weight | 71.48 | 39.84 | 16.30 |
| 6045 | Wheat CWB, CWAD, No. 1 | 61.33 | 38.68 | 13.52 |
| 6050 | Wheat CWB, CWAD, No. 1 (11.0) | 61.33 | 38.68 | 13.52 |
| 6060 | Wheat CWB, CWAD, No. 1 (12.0) | 61.33 | 38.68 | 13.52 |
| 6070 | Wheat CWB, CWAD, No. 1 (13.0) | 61.33 | 38.68 | 13.52 |
| 6080 | Wheat CWB, CWAD, No. 1 (14.0) | 61.33 | 38.68 | 13.52 |
| 6090 | Wheat CWB, CWAD, No. 1 (15.0) | 61.33 | 38.68 | 13.52 |
| 6100 | Wheat CWB, CWAD, No. 2 | 61.33 | 38.68 | 13.52 |
| 6105 | Wheat CWB, CWAD, No. 2 (11.0) | 61.33 | 38.68 | 13.52 |
| 6115 | Wheat CWB, CWAD, No. 2 (12.0) | 61.33 | 38.68 | 13.52 |
| 6125 | Wheat CWB, CWAD, No. 2 (13.0) | 61.33 | 38.68 | 13.52 |
| 6135 | Wheat CWB, CWAD, No. 2 (14.0) | 61.33 | 38.68 | 13.52 |
| 6145 | Wheat CWB, CWAD, No. 2 (15.0) | 61.33 | 38.68 | 13.52 |
| 6155 | Wheat CWB, CWAD, No. 3 | 61.33 | 38.68 | 13.52 |
| 6160 | Wheat CWB, CWAD, No. 3 (13.0) | 61.33 | 38.68 | 13.52 |
| 6165 | Wheat CWB, CWAD, No. 4 | 56.20 | 33.84 | 11.04 |
| 6170 | Wheat CWB, CWAD, No. 5 | 52.87 | 31.81 | 10.26 |
| 6315 | Wheat CWB, CWES, No. 1 | 97.99 | 49.56 | 18.97 |
| 6320 | Wheat CWB, CWES, No. 1 (12.5) | 97.99 | 49.56 | 18.97 |
| 6325 | Wheat CWB, CWES, No. 2 | 97.99 | 49.56 | 18.97 |
| 6330 | Wheat CWB, CWES, No. 2 (12.5) | 97.99 | 49.56 | 18.97 |
| 6335 | Wheat CWB, CWRs, No. 1 | 97.79 | 55.39 | 21.55 |
| 6340 | Wheat CWB, CWRs, No. 1 (11.0) | 97.79 | 55.39 | 21.55 |
| 6350 | Wheat CWB, CWRs, No. 1 (12.0) | 97.79 | 55.39 | 21.55 |
| 6360 | Wheat CWB, CWRs, No. 1 (13.0) | 97.79 | 55.39 | 21.55 |
| 6370 | Wheat CWB, CWRs, No. 1 (14.0) | 97.79 | 55.39 | 21.55 |
| 6380 | Wheat CWB, CWRs, No. 1 (15.0) | 97.79 | 55.39 | 21.55 |
| 6390 | Wheat CWB, CWRs, No. 2 | 97.79 | 55.39 | 21.55 |
| 6395 | Wheat CWB, CWRs, No. 2 (11.0) | 97.79 | 55.39 | 21.55 |
| 6405 | Wheat CWB, CWRs, No. 2 (12.0) | 97.79 | 55.39 | 21.55 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

February 2011 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|--------------------------------------|-------------|---------|---------|
| 6415 | Wheat CWB, CWRS, No. 2 (13.0) | 97.79 | 55.39 | 21.55 |
| 6425 | Wheat CWB, CWRS, No. 2 (14.0) | 97.79 | 55.39 | 21.55 |
| 6435 | Wheat CWB, CWRS, No. 2 (15.0) | 97.79 | 55.39 | 21.55 |
| 6445 | Wheat CWB, CWRS, No. 3 | 97.79 | 55.39 | 21.55 |
| 6448 | Wheat CWB, CWRS, No. 3 (12.0) | 97.79 | 55.39 | 21.55 |
| 6450 | Wheat CWB, CWRS, No. 3 (13.0) | 97.79 | 55.39 | 21.55 |
| 6460 | Wheat CWB, CWRS, No. 3 (14.0) | 97.79 | 55.39 | 21.55 |
| 6470 | Wheat CWB, CWRS, No. 4 | 71.48 | 39.84 | 16.30 |
| 6475 | Wheat CWB, CWRW, No. 1 | 80.07 | 40.51 | 15.31 |
| 6480 | Wheat CWB, CWRW, No. 1 (11.5) | 80.07 | 40.51 | 15.31 |
| 6485 | Wheat CWB, CWRW, No. 2 | 80.07 | 40.51 | 15.31 |
| 6490 | Wheat CWB, CWRW, No. 2 (11.5) | 80.07 | 40.51 | 15.31 |
| 6510 | Wheat CWB, CWRWS, No. 1 (12.0) | 80.07 | 40.51 | 15.31 |
| 6520 | Wheat CWB, CWRWS, No. 1 (13.0) | 80.07 | 40.51 | 15.31 |
| 6530 | Wheat CWB, CWRWS, No. 1 (14.0) | 80.07 | 40.51 | 15.31 |
| 6540 | Wheat CWB, CWRWS, No. 2 (12.0) | 80.07 | 40.51 | 15.31 |
| 6550 | Wheat CWB, CWRWS, No. 2 (13.0) | 80.07 | 40.51 | 15.31 |
| 6560 | Wheat CWB, CWRWS, No. 2 (14.0) | 80.07 | 40.51 | 15.31 |
| 6567 | Wheat CWB, CWSWS, No. 1 (>10.8) | 88.15 | 42.52 | 15.98 |
| 6572 | Wheat CWB, CWSWS, No. 2 (>10.8) | 88.15 | 42.52 | 15.98 |
| 6575 | Wheat CWB, CWSWS, No. 3 | 71.48 | 39.84 | 16.30 |
| 6581 | Wheat CWB, CWSWS, Sel. No. 1 (<10.5) | 88.15 | 42.52 | 15.98 |
| 6586 | Wheat CWB, CWSWS, Sel. No. 2 (<10.5) | 88.15 | 42.52 | 15.98 |
| 6590 | Wheat CWB, CWHWS, No. 1 | 97.79 | 55.39 | 21.55 |
| 6595 | Wheat CWB, CWHWS, No. 1 (11.0) | 97.79 | 55.39 | 21.55 |
| 6605 | Wheat CWB, CWHWS, No. 1 (12.0) | 97.79 | 55.39 | 21.55 |
| 6615 | Wheat CWB, CWHWS, No. 1 (13.0) | 97.79 | 55.39 | 21.55 |
| 6625 | Wheat CWB, CWHWS, No. 1 (14.0) | 97.79 | 55.39 | 21.55 |
| 6635 | Wheat CWB, CWHWS, No. 1 (15.0) | 97.79 | 55.39 | 21.55 |
| 6645 | Wheat CWB, CWHWS, No. 2 | 97.79 | 55.39 | 21.55 |
| 6650 | Wheat CWB, CWHWS, No. 2 (11.0) | 97.79 | 55.39 | 21.55 |
| 6660 | Wheat CWB, CWHWS, No. 2 (12.0) | 97.79 | 55.39 | 21.55 |
| 6670 | Wheat CWB, CWHWS, No. 2 (13.0) | 97.79 | 55.39 | 21.55 |
| 6680 | Wheat CWB, CWHWS, No. 2 (14.0) | 97.79 | 55.39 | 21.55 |
| 6690 | Wheat CWB, CWHWS, No. 2 (15.0) | 97.79 | 55.39 | 21.55 |
| 6700 | Wheat CWB, CWHWS, No. 3 | 97.79 | 55.39 | 21.55 |
| 6703 | Wheat CWB, CWHWS, No. 3 (12.0) | 97.79v | 55.39 | 21.55 |
| 6705 | Wheat CWB, CWHWS, No. 3 (13.0)v | 97.79 | 55.39 | 21.55 |
| 6715 | Wheat CWB, CWHWS, No. 3 (14.0) | 97.79 | 55.39 | 21.55 |
| 6723 | Wheat CWB, CWHWS, No. 4 | 71.48 | 39.84 | 16.30 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

| March 2011 - Year End | | | | |
|-----------------------|---|-------------|---------|---------|
| Code | Description | CWB Initial | EPO 80% | EPO 90% |
| 5105 | Barley CWB, CW, No. 1 | 108.00 | 108.00 | 108.00 |
| 5110 | Barley CWB, CW, No. 2 | 108.00 | 108.00 | 108.00 |
| 5115 | Barley CWB, Food Sel. CW Six-Row | 12.72 | 12.72 | 12.72 |
| 5120 | Barley CWB, Food Sel. CW Two-Row | 11.57 | 11.57 | 11.57 |
| 5125 | Barley CWB, Sample Sel. CW Six-Row acct. Fusarium | 12.72 | 12.72 | 12.72 |
| 5130 | Barley CWB, Sample Sel. CW Two-Row acct. Fusarium | 11.57 | 11.57 | 11.57 |
| 5135 | Barley CWB, Sel. CW Six-Row | 12.72 | 12.72 | 12.72 |
| 5145 | Barley CWB, Sel. CW Six-Row Hulless | 12.72 | 12.72 | 12.72 |
| 5150 | Barley CWB, Sel. CW Two-Row | 11.57 | 11.57 | 11.57 |
| 5155 | Barley CWB, Sel. CW Two-Row Hulless | 11.57 | 11.57 | 11.57 |
| 5175 | Barley CWB, Std. CW Hulless | 108.00 | 108.00 | 108.00 |
| 6005 | Wheat CWB, CPS Red, No. 1 | 84.48 | 48.82 | 21.68 |
| 6010 | Wheat CWB, CPS Red, No. 2 | 84.48 | 48.82 | 21.68 |
| 6015 | Wheat CWB, CPS White, No. 1 | 83.31 | 47.85 | 21.11 |
| 6020 | Wheat CWB, CPS White, No. 2 | 83.31 | 47.85 | 21.11 |
| 6025 | Wheat CWB, CW Feed | 62.90 | 36.03 | 12.74 |
| 6030 | Wheat CWB, CW Mixed Grain | 62.90 | 36.03 | 12.74 |
| 6035 | Wheat CWB, CW Sample acct. Fusarium | 62.90 | 36.03 | 12.74 |
| 6040 | Wheat CWB, CW Sample acct. Light Weight | 62.90 | 36.03 | 12.74 |
| 6045 | Wheat CWB, CWAD, No. 1 | 47.56 | 47.56 | 11.21 |
| 6050 | Wheat CWB, CWAD, No. 1 (11.0) | 47.56 | 47.56 | 11.21 |
| 6060 | Wheat CWB, CWAD, No. 1 (12.0) | 47.56 | 47.56 | 11.21 |
| 6070 | Wheat CWB, CWAD, No. 1 (13.0) | 47.56 | 47.56 | 11.21 |
| 6080 | Wheat CWB, CWAD, No. 1 (14.0) | 47.56 | 47.56 | 11.21 |
| 6090 | Wheat CWB, CWAD, No. 1 (15.0) | 47.56 | 47.56 | 11.21 |
| 6100 | Wheat CWB, CWAD, No. 2 | 47.56 | 47.56 | 11.21 |
| 6105 | Wheat CWB, CWAD, No. 2 (11.0) | 47.56 | 47.56 | 11.21 |
| 6115 | Wheat CWB, CWAD, No. 2 (12.0) | 47.56 | 47.56 | 11.21 |
| 6125 | Wheat CWB, CWAD, No. 2 (13.0) | 47.56 | 47.56 | 11.21 |
| 6135 | Wheat CWB, CWAD, No. 2 (14.0) | 47.56 | 47.56 | 11.21 |
| 6145 | Wheat CWB, CWAD, No. 2 (15.0) | 47.56 | 47.56 | 11.21 |
| 6155 | Wheat CWB, CWAD, No. 3 | 47.56 | 47.56 | 11.21 |
| 6160 | Wheat CWB, CWAD, No. 3 (13.0) | 47.56 | 47.56 | 11.21 |
| 6165 | Wheat CWB, CWAD, No. 4 | 54.07 | 54.07 | 13.07 |
| 6170 | Wheat CWB, CWAD, No. 5 | 57.32 | 57.32 | 13.28 |
| 6315 | Wheat CWB, CWES, No. 1 | 97.32 | 56.06 | 25.07 |
| 6320 | Wheat CWB, CWES, No. 1 (12.5) | 97.32 | 56.06 | 25.07 |
| 6325 | Wheat CWB, CWES, No. 2 | 97.32 | 56.06 | 25.07 |
| 6330 | Wheat CWB, CWES, No. 2 (12.5) | 97.32 | 56.06 | 25.07 |
| 6335 | Wheat CWB, CWRs, No. 1 | 97.14 | 61.88 | 27.93 |
| 6340 | Wheat CWB, CWRs, No. 1 (11.0) | 97.14 | 61.88 | 27.93 |
| 6350 | Wheat CWB, CWRs, No. 1 (12.0) | 97.14 | 61.88 | 27.93 |
| 6360 | Wheat CWB, CWRs, No. 1 (13.0) | 97.14 | 61.88 | 27.93 |
| 6370 | Wheat CWB, CWRs, No. 1 (14.0) | 97.14 | 61.88 | 27.93 |
| 6380 | Wheat CWB, CWRs, No. 1 (15.0) | 97.14 | 61.88 | 27.93 |
| 6390 | Wheat CWB, CWRs, No. 2 | 97.14 | 61.88 | 27.93 |
| 6395 | Wheat CWB, CWRs, No. 2 (11.0) | 97.14 | 61.88 | 27.93 |
| 6405 | Wheat CWB, CWRs, No. 2 (12.0) | 97.14 | 61.88 | 27.93 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

March 2011 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|--------------------------------------|-------------|---------|---------|
| 6415 | Wheat CWB, CWRS, No. 2 (13.0) | 97.14 | 61.88 | 27.93 |
| 6425 | Wheat CWB, CWRS, No. 2 (14.0) | 97.14 | 61.88 | 27.93 |
| 6435 | Wheat CWB, CWRS, No. 2 (15.0) | 97.14 | 61.88 | 27.93 |
| 6445 | Wheat CWB, CWRS, No. 3 | 97.14 | 61.88 | 27.93 |
| 6448 | Wheat CWB, CWRS, No. 3 (12.0) | 97.14 | 61.88 | 27.93 |
| 6450 | Wheat CWB, CWRS, No. 3 (13.0) | 97.14 | 61.88 | 27.93 |
| 6460 | Wheat CWB, CWRS, No. 3 (14.0) | 97.14 | 61.88 | 27.93 |
| 6470 | Wheat CWB, CWRS, No. 4 | 62.90 | 36.03 | 12.74 |
| 6475 | Wheat CWB, CWRW, No. 1 | 86.77 | 47.96 | 21.12 |
| 6480 | Wheat CWB, CWRW, No. 1 (11.5) | 86.77 | 47.96 | 21.12 |
| 6485 | Wheat CWB, CWRW, No. 2 | 86.77 | 47.96 | 21.12 |
| 6490 | Wheat CWB, CWRW, No. 2 (11.5) | 86.77 | 47.96 | 21.12 |
| 6510 | Wheat CWB, CWRWS, No. 1 (12.0) | 86.77 | 47.96 | 21.12 |
| 6520 | Wheat CWB, CWRWS, No. 1 (13.0) | 86.77 | 47.96 | 21.12 |
| 6530 | Wheat CWB, CWRWS, No. 1 (14.0) | 86.77 | 47.96 | 21.12 |
| 6540 | Wheat CWB, CWRWS, No. 2 (12.0) | 86.77 | 47.96 | 21.12 |
| 6550 | Wheat CWB, CWRWS, No. 2 (13.0) | 86.77 | 47.96 | 21.12 |
| 6560 | Wheat CWB, CWRWS, No. 2 (14.0) | 86.77 | 47.96 | 21.12 |
| 6567 | Wheat CWB, CWSWS, No. 1 (>10.8) | 85.61 | 47.95 | 20.81 |
| 6572 | Wheat CWB, CWSWS, No. 2 (>10.8) | 85.61 | 47.95 | 20.81 |
| 6575 | Wheat CWB, CWSWS, No. 3 | 62.90 | 36.03 | 12.74 |
| 6581 | Wheat CWB, CWSWS, Sel. No. 1 (<10.5) | 85.61 | 47.95 | 20.81 |
| 6586 | Wheat CWB, CWSWS, Sel. No. 2 (<10.5) | 85.61 | 47.95 | 20.81 |
| 6590 | Wheat CWB, CWHWS, No. 1 | 97.14 | 61.88 | 27.93 |
| 6595 | Wheat CWB, CWHWS, No. 1 (11.0) | 97.14 | 61.88 | 27.93 |
| 6605 | Wheat CWB, CWHWS, No. 1 (12.0) | 97.14 | 61.88 | 27.93 |
| 6615 | Wheat CWB, CWHWS, No. 1 (13.0) | 97.14 | 61.88 | 27.93 |
| 6625 | Wheat CWB, CWHWS, No. 1 (14.0) | 97.14 | 61.88 | 27.93 |
| 6635 | Wheat CWB, CWHWS, No. 1 (15.0) | 97.14 | 61.88 | 27.93 |
| 6645 | Wheat CWB, CWHWS, No. 2 | 97.14 | 61.88 | 27.93 |
| 6650 | Wheat CWB, CWHWS, No. 2 (11.0) | 97.14 | 61.88 | 27.93 |
| 6660 | Wheat CWB, CWHWS, No. 2 (12.0) | 97.14 | 61.88 | 27.93 |
| 6670 | Wheat CWB, CWHWS, No. 2 (13.0) | 97.14 | 61.88 | 27.93 |
| 6680 | Wheat CWB, CWHWS, No. 2 (14.0) | 97.14 | 61.88 | 27.93 |
| 6690 | Wheat CWB, CWHWS, No. 2 (15.0) | 97.14 | 61.88 | 27.93 |
| 6700 | Wheat CWB, CWHWS, No. 3 | 97.14 | 61.88 | 27.93 |
| 6703 | Wheat CWB, CWHWS, No. 3 (12.0) | 97.14 | 61.88 | 27.93 |
| 6705 | Wheat CWB, CWHWS, No. 3 (13.0) | 97.14 | 61.88 | 27.93 |
| 6715 | Wheat CWB, CWHWS, No. 3 (14.0) | 97.14 | 61.88 | 27.93 |
| 6723 | Wheat CWB, CWHWS, No. 4 | 62.90 | 36.03 | 12.74 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

| April 2011 - Year End | | | | |
|-----------------------|---|-------------|---------|---------|
| Code | Description | CWB Initial | EPO 80% | EPO 90% |
| 5105 | Barley CWB, CW, No. 1 | 29.00 | 29.00 | 29.00 |
| 5110 | Barley CWB, CW, No. 2 | 29.00 | 29.00 | 29.00 |
| 5115 | Barley CWB, Food Sel. CW Six-Row | 13.25 | 13.25 | 13.25 |
| 5120 | Barley CWB, Food Sel. CW Two-Row | 12.10 | 12.10 | 12.10 |
| 5125 | Barley CWB, Sample Sel. CW Six-Row acct. Fusarium | 13.25 | 13.25 | 13.25 |
| 5130 | Barley CWB, Sample Sel. CW Two-Row acct. Fusarium | 12.10 | 12.10 | 12.10 |
| 5135 | Barley CWB, Sel. CW Six-Row | 13.25 | 13.25 | 13.25 |
| 5145 | Barley CWB, Sel. CW Six-Row Hulless | 13.25 | 13.25 | 13.25 |
| 5150 | Barley CWB, Sel. CW Two-Row | 12.10 | 12.10 | 12.10 |
| 5155 | Barley CWB, Sel. CW Two-Row Hulless | 12.10 | 12.10 | 12.10 |
| 5175 | Barley CWB, Std. CW Hulless | 29.00 | 29.00 | 29.00 |
| 6005 | Wheat CWB, CPS Red, No. 1 | 54.16 | 46.60 | 19.31 |
| 6010 | Wheat CWB, CPS Red, No. 2 | 54.16 | 46.60 | 19.31 |
| 6015 | Wheat CWB, CPS White, No. 1 | 52.99 | 45.63 | 18.74 |
| 6020 | Wheat CWB, CPS White, No. 2 | 52.99 | 45.63 | 18.74 |
| 6025 | Wheat CWB, CW Feed | 33.40 | 33.40 | 7.22 |
| 6030 | Wheat CWB, CW Mixed Grain | 33.40 | 33.40 | 7.22 |
| 6035 | Wheat CWB, CW Sample acct. Fusarium | 33.40 | 33.40 | 7.22 |
| 6040 | Wheat CWB, CW Sample acct. Light Weight | 33.40 | 33.40 | 7.22 |
| 6045 | Wheat CWB, CWAD, No. 1 | 17.05 | 17.05 | 17.05 |
| 6050 | Wheat CWB, CWAD, No. 1 (11.0) | 17.05 | 17.05 | 17.05 |
| 6060 | Wheat CWB, CWAD, No. 1 (12.0) | 17.05 | 17.05 | 17.05 |
| 6070 | Wheat CWB, CWAD, No. 1 (13.0) | 17.05 | 17.05 | 17.05 |
| 6080 | Wheat CWB, CWAD, No. 1 (14.0) | 17.05 | 17.05 | 17.05 |
| 6090 | Wheat CWB, CWAD, No. 1 (15.0) | 17.05 | 17.05 | 17.05 |
| 6100 | Wheat CWB, CWAD, No. 2 | 17.05 | 17.05 | 17.05 |
| 6105 | Wheat CWB, CWAD, No. 2 (11.0) | 17.05 | 17.05 | 17.05 |
| 6115 | Wheat CWB, CWAD, No. 2 (12.0) | 17.05 | 17.05 | 17.05 |
| 6125 | Wheat CWB, CWAD, No. 2 (13.0) | 17.05 | 17.05 | 17.05 |
| 6135 | Wheat CWB, CWAD, No. 2 (14.0) | 17.05 | 17.05 | 17.05 |
| 6145 | Wheat CWB, CWAD, No. 2 (15.0) | 17.05 | 17.05 | 17.05 |
| 6155 | Wheat CWB, CWAD, No. 3 | 17.05 | 17.05 | 17.05 |
| 6160 | Wheat CWB, CWAD, No. 3 (13.0) | 17.05 | 17.05 | 17.05 |
| 6165 | Wheat CWB, CWAD, No. 4 | 24.87 | 24.87 | 5.65 |
| 6170 | Wheat CWB, CWAD, No. 5 | 32.42 | 32.42 | 5.34 |
| 6315 | Wheat CWB, CWES, No. 1 | 59.67 | 54.01 | 22.82 |
| 6320 | Wheat CWB, CWES, No. 1 (12.5) | 59.67 | 54.01 | 22.82 |
| 6325 | Wheat CWB, CWES, No. 2 | 59.67 | 54.01 | 22.82 |
| 6330 | Wheat CWB, CWES, No. 2 (12.5) | 59.67 | 54.01 | 22.82 |
| 6335 | Wheat CWB, CWRs, No. 1 | 59.57 | 59.57 | 25.72 |
| 6340 | Wheat CWB, CWRs, No. 1 (11.0) | 59.57 | 59.57 | 25.72 |
| 6350 | Wheat CWB, CWRs, No. 1 (12.0) | 59.57 | 59.57 | 25.72 |
| 6360 | Wheat CWB, CWRs, No. 1 (13.0) | 59.57 | 59.57 | 25.72 |
| 6370 | Wheat CWB, CWRs, No. 1 (14.0) | 59.57 | 59.57 | 25.72 |
| 6380 | Wheat CWB, CWRs, No. 1 (15.0) | 59.57 | 59.57 | 25.72 |
| 6390 | Wheat CWB, CWRs, No. 2 | 59.57 | 59.57 | 25.72 |
| 6395 | Wheat CWB, CWRs, No. 2 (11.0) | 59.57 | 59.57 | 25.72 |
| 6405 | Wheat CWB, CWRs, No. 2 (12.0) | 59.57 | 59.57 | 25.72 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

April 2011 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|--------------------------------------|-------------|---------|---------|
| 6415 | Wheat CWB, CWRS, No. 2 (13.0) | 59.57 | 59.57 | 25.72 |
| 6425 | Wheat CWB, CWRS, No. 2 (14.0) | 59.57 | 59.57 | 25.72 |
| 6435 | Wheat CWB, CWRS, No. 2 (15.0) | 59.57 | 59.57 | 25.72 |
| 6445 | Wheat CWB, CWRS, No. 3 | 59.57 | 59.57 | 25.72 |
| 6448 | Wheat CWB, CWRS, No. 3 (12.0) | 59.57 | 59.57 | 25.72 |
| 6450 | Wheat CWB, CWRS, No. 3 (13.0) | 59.57 | 59.57 | 25.72 |
| 6460 | Wheat CWB, CWRS, No. 3 (14.0) | 59.57 | 59.57 | 25.72 |
| 6470 | Wheat CWB, CWRS, No. 4 | 33.40 | 33.40 | 7.22 |
| 6475 | Wheat CWB, CWRW, No. 1 | 56.42 | 45.91 | 18.82 |
| 6480 | Wheat CWB, CWRW, No. 1 (11.5) | 56.42 | 45.91 | 18.82 |
| 6485 | Wheat CWB, CWRW, No. 2 | 56.42 | 45.91 | 18.82 |
| 6490 | Wheat CWB, CWRW, No. 2 (11.5) | 56.42 | 45.91 | 18.82 |
| 6510 | Wheat CWB, CWRWS, No. 1 (12.0) | 56.42 | 45.91 | 18.82 |
| 6520 | Wheat CWB, CWRWS, No. 1 (13.0) | 56.42 | 45.91 | 18.82 |
| 6530 | Wheat CWB, CWRWS, No. 1 (14.0) | 56.42 | 45.91 | 18.82 |
| 6540 | Wheat CWB, CWRWS, No. 2 (12.0) | 56.42 | 45.91 | 18.82 |
| 6550 | Wheat CWB, CWRWS, No. 2 (13.0) | 56.42 | 45.91 | 18.82 |
| 6560 | Wheat CWB, CWRWS, No. 2 (14.0) | 56.42 | 45.91 | 18.82 |
| 6567 | Wheat CWB, CWSWS, No. 1 (>10.8) | 49.06 | 49.06 | 19.11 |
| 6572 | Wheat CWB, CWSWS, No. 2 (>10.8) | 49.06 | 49.06 | 19.11 |
| 6575 | Wheat CWB, CWSWS, No. 3 | 33.40 | 33.40 | 7.22 |
| 6581 | Wheat CWB, CWSWS, Sel. No. 1 (<10.5) | 49.06 | 49.06 | 19.11 |
| 6586 | Wheat CWB, CWSWS, Sel. No. 2 (<10.5) | 49.06 | 49.06 | 19.11 |
| 6590 | Wheat CWB, CWHWS, No. 1 | 59.57 | 59.57 | 25.72 |
| 6595 | Wheat CWB, CWHWS, No. 1 (11.0) | 59.57 | 59.57 | 25.72 |
| 6605 | Wheat CWB, CWHWS, No. 1 (12.0) | 59.57 | 59.57 | 25.72 |
| 6615 | Wheat CWB, CWHWS, No. 1 (13.0) | 59.57 | 59.57 | 25.72 |
| 6625 | Wheat CWB, CWHWS, No. 1 (14.0) | 59.57 | 59.57 | 25.72 |
| 6635 | Wheat CWB, CWHWS, No. 1 (15.0) | 59.57 | 59.57 | 25.72 |
| 6645 | Wheat CWB, CWHWS, No. 2 | 59.57 | 59.57 | 25.72 |
| 6650 | Wheat CWB, CWHWS, No. 2 (11.0) | 59.57 | 59.57 | 25.72 |
| 6660 | Wheat CWB, CWHWS, No. 2 (12.0) | 59.57 | 59.57 | 25.72 |
| 6670 | Wheat CWB, CWHWS, No. 2 (13.0) | 59.57 | 59.57 | 25.72 |
| 6680 | Wheat CWB, CWHWS, No. 2 (14.0) | 59.57 | 59.57 | 25.72 |
| 6690 | Wheat CWB, CWHWS, No. 2 (15.0) | 59.57 | 59.57 | 25.72 |
| 6700 | Wheat CWB, CWHWS, No. 3 | 59.57 | 59.57 | 25.72 |
| 6703 | Wheat CWB, CWHWS, No. 3 (12.0) | 59.57 | 59.57 | 25.72 |
| 6705 | Wheat CWB, CWHWS, No. 3 (13.0) | 59.57 | 59.57 | 25.72 |
| 6715 | Wheat CWB, CWHWS, No. 3 (14.0) | 59.57 | 59.57 | 25.72 |
| 6723 | Wheat CWB, CWHWS, No. 4 | 33.40 | 33.40 | 7.22 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

| May 2011 - Year End | | | | |
|---------------------|---|-------------|---------|---------|
| Code | Description | CWB Initial | EPO 80% | EPO 90% |
| 5105 | Barley CWB, CW, No. 1 | 29.00 | 29.00 | 29.00 |
| 5110 | Barley CWB, CW, No. 2 | 29.00 | 29.00 | 29.00 |
| 5115 | Barley CWB, Food Sel. CW Six-Row | 16.29 | 16.29 | 16.29 |
| 5120 | Barley CWB, Food Sel. CW Two-Row | 15.18 | 15.18 | 15.18 |
| 5125 | Barley CWB, Sample Sel. CW Six-Row acct. Fusarium | 16.29 | 16.29 | 16.29 |
| 5130 | Barley CWB, Sample Sel. CW Two-Row acct. Fusarium | 15.18 | 15.18 | 15.18 |
| 5135 | Barley CWB, Sel. CW Six-Row | 16.29 | 16.29 | 16.29 |
| 5145 | Barley CWB, Sel. CW Six-Row Hulless | 16.29 | 16.29 | 16.29 |
| 5150 | Barley CWB, Sel. CW Two-Row | 15.18 | 15.18 | 15.18 |
| 5155 | Barley CWB, Sel. CW Two-Row Hulless | 15.18 | 15.18 | 15.18 |
| 5175 | Barley CWB, Std. CW Hulless | 29.00 | 29.00 | 29.00 |
| 6005 | Wheat CWB, CPS Red, No. 1 | 56.86 | 47.70 | 20.16 |
| 6010 | Wheat CWB, CPS Red, No. 2 | 56.86 | 47.70 | 20.16 |
| 6015 | Wheat CWB, CPS White, No. 1 | 55.84 | 46.88 | 19.74 |
| 6020 | Wheat CWB, CPS White, No. 2 | 55.84 | 46.88 | 19.74 |
| 6025 | Wheat CWB, CW Feed | 41.18 | 41.18 | 12.88 |
| 6030 | Wheat CWB, CW Mixed Grain | 41.18 | 41.18 | 12.88 |
| 6035 | Wheat CWB, CW Sample acct. Fusarium | 41.18 | 41.18 | 12.88 |
| 6040 | Wheat CWB, CW Sample acct. Light Weight | 41.18 | 41.18 | 12.88 |
| 6045 | Wheat CWB, CWAD, No. 1 | 26.98 | 26.98 | 26.98 |
| 6050 | Wheat CWB, CWAD, No. 1 (11.0) | 26.98 | 26.98 | 26.98 |
| 6060 | Wheat CWB, CWAD, No. 1 (12.0) | 26.98 | 26.98 | 26.98 |
| 6070 | Wheat CWB, CWAD, No. 1 (13.0) | 26.98 | 26.98 | 26.98 |
| 6080 | Wheat CWB, CWAD, No. 1 (14.0) | 26.98 | 26.98 | 26.98 |
| 6090 | Wheat CWB, CWAD, No. 1 (15.0) | 26.98 | 26.98 | 26.98 |
| 6100 | Wheat CWB, CWAD, No. 2 | 26.98 | 26.98 | 26.98 |
| 6105 | Wheat CWB, CWAD, No. 2 (11.0) | 26.98 | 26.98 | 26.98 |
| 6115 | Wheat CWB, CWAD, No. 2 (12.0) | 26.98 | 26.98 | 26.98 |
| 6125 | Wheat CWB, CWAD, No. 2 (13.0) | 26.98 | 26.98 | 26.98 |
| 6135 | Wheat CWB, CWAD, No. 2 (14.0) | 26.98 | 26.98 | 26.98 |
| 6145 | Wheat CWB, CWAD, No. 2 (15.0) | 26.98 | 26.98 | 26.98 |
| 6155 | Wheat CWB, CWAD, No. 3 | 26.98 | 26.98 | 26.98 |
| 6160 | Wheat CWB, CWAD, No. 3 (13.0) | 26.98 | 26.98 | 26.98 |
| 6165 | Wheat CWB, CWAD, No. 4 | 32.02 | 32.02 | 10.73 |
| 6170 | Wheat CWB, CWAD, No. 5 | 39.54 | 39.54 | 10.26 |
| 6315 | Wheat CWB, CWES, No. 1 | 64.58 | 56.52 | 24.98 |
| 6320 | Wheat CWB, CWES, No. 1 (12.5) | 64.58 | 56.52 | 24.98 |
| 6325 | Wheat CWB, CWES, No. 2 | 64.58 | 56.52 | 24.98 |
| 6330 | Wheat CWB, CWES, No. 2 (12.5) | 64.58 | 56.52 | 24.98 |
| 6335 | Wheat CWB, CWRs, No. 1 | 64.52 | 64.52 | 27.92 |
| 6340 | Wheat CWB, CWRs, No. 1 (11.0) | 64.52 | 64.52 | 27.92 |
| 6350 | Wheat CWB, CWRs, No. 1 (12.0) | 64.52 | 64.52 | 27.92 |
| 6360 | Wheat CWB, CWRs, No. 1 (13.0) | 64.52 | 64.52 | 27.92 |
| 6370 | Wheat CWB, CWRs, No. 1 (14.0) | 64.52 | 64.52 | 27.92 |
| 6380 | Wheat CWB, CWRs, No. 1 (15.0) | 64.52 | 64.52 | 27.92 |
| 6390 | Wheat CWB, CWRs, No. 2 | 64.52 | 64.52 | 27.92 |
| 6395 | Wheat CWB, CWRs, No. 2 (11.0) | 64.52 | 64.52 | 27.92 |
| 6405 | Wheat CWB, CWRs, No. 2 (12.0) | 64.52 | 64.52 | 27.92 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

May 2011 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|--------------------------------------|-------------|---------|---------|
| 6415 | Wheat CWB, CWRS, No. 2 (13.0) | 64.52 | 64.52 | 27.92 |
| 6425 | Wheat CWB, CWRS, No. 2 (14.0) | 64.52 | 64.52 | 27.92 |
| 6435 | Wheat CWB, CWRS, No. 2 (15.0) | 64.52 | 64.52 | 27.92 |
| 6445 | Wheat CWB, CWRS, No. 3 | 64.52 | 64.52 | 27.92 |
| 6448 | Wheat CWB, CWRS, No. 3 (12.0) | 64.52 | 64.52 | 27.92 |
| 6450 | Wheat CWB, CWRS, No. 3 (13.0) | 64.52 | 64.52 | 27.92 |
| 6460 | Wheat CWB, CWRS, No. 3 (14.0) | 64.52 | 64.52 | 27.92 |
| 6470 | Wheat CWB, CWRS, No. 4 | 41.18 | 41.18 | 12.88 |
| 6475 | Wheat CWB, CWRW, No. 1 | 61.31 | 47.60 | 20.06 |
| 6480 | Wheat CWB, CWRW, No. 1 (11.5) | 61.31 | 47.60 | 20.06 |
| 6485 | Wheat CWB, CWRW, No. 2 | 61.31 | 47.60 | 20.06 |
| 6490 | Wheat CWB, CWRW, No. 2 (11.5) | 61.31 | 47.60 | 20.06 |
| 6510 | Wheat CWB, CWRWS, No. 1 (12.0) | 61.31 | 47.60 | 20.06 |
| 6520 | Wheat CWB, CWRWS, No. 1 (13.0) | 61.31 | 47.60 | 20.06 |
| 6530 | Wheat CWB, CWRWS, No. 1 (14.0) | 61.31 | 47.60 | 20.06 |
| 6540 | Wheat CWB, CWRWS, No. 2 (12.0) | 61.31 | 47.60 | 20.06 |
| 6550 | Wheat CWB, CWRWS, No. 2 (13.0) | 61.31 | 47.60 | 20.06 |
| 6560 | Wheat CWB, CWRWS, No. 2 (14.0) | 61.31 | 47.60 | 20.06 |
| 6567 | Wheat CWB, CWSWS, No. 1 (>10.8) | 50.98 | 50.98 | 20.08 |
| 6572 | Wheat CWB, CWSWS, No. 2 (>10.8) | 50.98 | 50.98 | 20.08 |
| 6575 | Wheat CWB, CWSWS, No. 3 | 41.18 | 41.18 | 12.88 |
| 6581 | Wheat CWB, CWSWS, Sel. No. 1 (<10.5) | 50.98 | 50.98 | 20.08 |
| 6586 | Wheat CWB, CWSWS, Sel. No. 2 (<10.5) | 50.98 | 50.98 | 20.08 |
| 6590 | Wheat CWB, CWHWS, No. 1 | 64.52 | 64.52 | 27.92 |
| 6595 | Wheat CWB, CWHWS, No. 1 (11.0) | 64.52 | 64.52 | 27.92 |
| 6605 | Wheat CWB, CWHWS, No. 1 (12.0) | 64.52 | 64.52 | 27.92 |
| 6615 | Wheat CWB, CWHWS, No. 1 (13.0) | 64.52 | 64.52 | 27.92 |
| 6625 | Wheat CWB, CWHWS, No. 1 (14.0) | 64.52 | 64.52 | 27.92 |
| 6635 | Wheat CWB, CWHWS, No. 1 (15.0) | 64.52 | 64.52 | 27.92 |
| 6645 | Wheat CWB, CWHWS, No. 2 | 64.52 | 64.52 | 27.92 |
| 6650 | Wheat CWB, CWHWS, No. 2 (11.0) | 64.52 | 64.52 | 27.92 |
| 6660 | Wheat CWB, CWHWS, No. 2 (12.0) | 64.52 | 64.52 | 27.92 |
| 6670 | Wheat CWB, CWHWS, No. 2 (13.0) | 64.52 | 64.52 | 27.92 |
| 6680 | Wheat CWB, CWHWS, No. 2 (14.0) | 64.52 | 64.52 | 27.92 |
| 6690 | Wheat CWB, CWHWS, No. 2 (15.0) | 64.52 | 64.52 | 27.92 |
| 6700 | Wheat CWB, CWHWS, No. 3 | 64.52 | 64.52 | 27.92 |
| 6703 | Wheat CWB, CWHWS, No. 3 (12.0) | 64.52 | 64.52 | 27.92 |
| 6705 | Wheat CWB, CWHWS, No. 3 (13.0) | 64.52 | 64.52 | 27.92 |
| 6715 | Wheat CWB, CWHWS, No. 3 (14.0) | 64.52 | 64.52 | 27.92 |
| 6723 | Wheat CWB, CWHWS, No. 4 | 41.18 | 41.18 | 12.88 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

| June 2011 - Year End | | | | |
|----------------------|---|-------------|---------|---------|
| Code | Description | CWB Initial | EPO 80% | EPO 90% |
| 5105 | Barley CWB, CW, No. 1 | 28.00 | 28.00 | 28.00 |
| 5110 | Barley CWB, CW, No. 2 | 28.00 | 28.00 | 28.00 |
| 5115 | Barley CWB, Food Sel. CW Six-Row | 14.83 | 14.83 | 14.83 |
| 5120 | Barley CWB, Food Sel. CW Two-Row | 13.70 | 13.70 | 13.70 |
| 5125 | Barley CWB, Sample Sel. CW Six-Row acct. Fusarium | 14.83 | 14.83 | 14.83 |
| 5130 | Barley CWB, Sample Sel. CW Two-Row acct. Fusarium | 13.70 | 13.70 | 13.70 |
| 5135 | Barley CWB, Sel. CW Six-Row | 14.83 | 14.83 | 14.83 |
| 5145 | Barley CWB, Sel. CW Six-Row Hulless | 14.83 | 14.83 | 14.83 |
| 5150 | Barley CWB, Sel. CW Two-Row | 13.70 | 13.70 | 13.70 |
| 5155 | Barley CWB, Sel. CW Two-Row Hulless | 13.70 | 13.70 | 13.70 |
| 5175 | Barley CWB, Std. CW Hulless | 28.00 | 28.00 | 28.00 |
| 6005 | Wheat CWB, CPS Red, No. 1 | 17.49 | 17.49 | 17.49 |
| 6010 | Wheat CWB, CPS Red, No. 2 | 17.49 | 17.49 | 17.49 |
| 6015 | Wheat CWB, CPS White, No. 1 | 18.30 | 18.30 | 18.30 |
| 6020 | Wheat CWB, CPS White, No. 2 | 18.30 | 18.30 | 18.30 |
| 6025 | Wheat CWB, CW Feed | 19.89 | 19.89 | 19.89 |
| 6030 | Wheat CWB, CW Mixed Grain | 19.89 | 19.89 | 19.89 |
| 6035 | Wheat CWB, CW Sample acct. Fusarium | 19.89 | 19.89 | 19.89 |
| 6040 | Wheat CWB, CW Sample acct. Light Weight | 19.89 | 19.89 | 19.89 |
| 6045 | Wheat CWB, CWAD, No. 1 | 35.82 | 35.82 | 35.82 |
| 6050 | Wheat CWB, CWAD, No. 1 (11.0) | 35.82 | 35.82 | 35.82 |
| 6060 | Wheat CWB, CWAD, No. 1 (12.0) | 35.82 | 35.82 | 35.82 |
| 6070 | Wheat CWB, CWAD, No. 1 (13.0) | 35.82 | 35.82 | 35.82 |
| 6080 | Wheat CWB, CWAD, No. 1 (14.0) | 35.82 | 35.82 | 35.82 |
| 6090 | Wheat CWB, CWAD, No. 1 (15.0) | 35.82 | 35.82 | 35.82 |
| 6100 | Wheat CWB, CWAD, No. 2 | 35.82 | 35.82 | 35.82 |
| 6105 | Wheat CWB, CWAD, No. 2 (11.0) | 35.82 | 35.82 | 35.82 |
| 6115 | Wheat CWB, CWAD, No. 2 (12.0) | 35.82 | 35.82 | 35.82 |
| 6125 | Wheat CWB, CWAD, No. 2 (13.0) | 35.82 | 35.82 | 35.82 |
| 6135 | Wheat CWB, CWAD, No. 2 (14.0) | 35.82 | 35.82 | 35.82 |
| 6145 | Wheat CWB, CWAD, No. 2 (15.0) | 35.82 | 35.82 | 35.82 |
| 6155 | Wheat CWB, CWAD, No. 3 | 35.82 | 35.82 | 35.82 |
| 6160 | Wheat CWB, CWAD, No. 3 (13.0) | 35.82 | 35.82 | 35.82 |
| 6165 | Wheat CWB, CWAD, No. 4 | 38.08 | 38.08 | 16.73 |
| 6170 | Wheat CWB, CWAD, No. 5 | 45.56 | 45.56 | 16.20 |
| 6315 | Wheat CWB, CWES, No. 1 | 23.28 | 23.28 | 23.28 |
| 6320 | Wheat CWB, CWES, No. 1 (12.5) | 23.28 | 23.28 | 23.28 |
| 6325 | Wheat CWB, CWES, No. 2 | 23.28 | 23.28 | 23.28 |
| 6330 | Wheat CWB, CWES, No. 2 (12.5) | 23.28 | 23.28 | 23.28 |
| 6335 | Wheat CWB, CWRs, No. 1 | 23.22 | 23.22 | 23.22 |
| 6340 | Wheat CWB, CWRs, No. 1 (11.0) | 23.22 | 23.22 | 23.22 |
| 6350 | Wheat CWB, CWRs, No. 1 (12.0) | 23.22 | 23.22 | 23.22 |
| 6360 | Wheat CWB, CWRs, No. 1 (13.0) | 23.22 | 23.22 | 23.22 |
| 6370 | Wheat CWB, CWRs, No. 1 (14.0) | 23.22 | 23.22 | 23.22 |
| 6380 | Wheat CWB, CWRs, No. 1 (15.0) | 23.22 | 23.22 | 23.22 |
| 6390 | Wheat CWB, CWRs, No. 2 | 23.22 | 23.22 | 23.22 |
| 6395 | Wheat CWB, CWRs, No. 2 (11.0) | 23.22 | 23.22 | 23.22 |
| 6405 | Wheat CWB, CWRs, No. 2 (12.0) | 23.22 | 23.22 | 23.22 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

| June 2011 - Year End | | | | |
|----------------------|--------------------------------------|-------------|---------|---------|
| Code | Description | CWB Initial | EPO 80% | EPO 90% |
| 6415 | Wheat CWB, CWRS, No. 2 (13.0) | 23.22 | 23.22 | 23.22 |
| 6425 | Wheat CWB, CWRS, No. 2 (14.0) | 23.22 | 23.22 | 23.22 |
| 6435 | Wheat CWB, CWRS, No. 2 (15.0) | 23.22 | 23.22 | 23.22 |
| 6445 | Wheat CWB, CWRS, No. 3 | 23.22 | 23.22 | 23.22 |
| 6448 | Wheat CWB, CWRS, No. 3 (12.0) | 23.22 | 23.22 | 23.22 |
| 6450 | Wheat CWB, CWRS, No. 3 (13.0) | 23.22 | 23.22 | 23.22 |
| 6460 | Wheat CWB, CWRS, No. 3 (14.0) | 23.22 | 23.22 | 23.22 |
| 6470 | Wheat CWB, CWRS, No. 4 | 19.89 | 19.89 | 19.89 |
| 6475 | Wheat CWB, CWRW, No. 1 | 27.46 | 27.46 | 13.65 |
| 6480 | Wheat CWB, CWRW, No. 1 (11.5) | 27.46 | 27.46 | 13.65 |
| 6485 | Wheat CWB, CWRW, No. 2 | 27.46 | 27.46 | 13.65 |
| 6490 | Wheat CWB, CWRW, No. 2 (11.5) | 27.46 | 27.46 | 13.65 |
| 6510 | Wheat CWB, CWRWS, No. 1 (12.0) | 27.46 | 27.46 | 13.65 |
| 6520 | Wheat CWB, CWRWS, No. 1 (13.0) | 27.46 | 27.46 | 13.65 |
| 6530 | Wheat CWB, CWRWS, No. 1 (14.0) | 27.46 | 27.46 | 13.65 |
| 6540 | Wheat CWB, CWRWS, No. 2 (12.0) | 27.46 | 27.46 | 13.65 |
| 6550 | Wheat CWB, CWRWS, No. 2 (13.0) | 27.46 | 27.46 | 13.65 |
| 6560 | Wheat CWB, CWRWS, No. 2 (14.0) | 27.46 | 27.46 | 13.65 |
| 6567 | Wheat CWB, CWSWS, No. 1 (>10.8) | 16.92 | 16.92 | 16.92 |
| 6572 | Wheat CWB, CWSWS, No. 2 (>10.8) | 16.92 | 16.92 | 16.92 |
| 6575 | Wheat CWB, CWSWS, No. 3 | 19.89 | 19.89 | 19.89 |
| 6581 | Wheat CWB, CWSWS, Sel. No. 1 (<10.5) | 16.92 | 16.92 | 16.92 |
| 6586 | Wheat CWB, CWSWS, Sel. No. 2 (<10.5) | 16.92 | 16.92 | 16.92 |
| 6590 | Wheat CWB, CWHWS, No. 1 | 23.22 | 23.22 | 23.22 |
| 6595 | Wheat CWB, CWHWS, No. 1 (11.0) | 23.22 | 23.22 | 23.22 |
| 6605 | Wheat CWB, CWHWS, No. 1 (12.0) | 23.22 | 23.22 | 23.22 |
| 6615 | Wheat CWB, CWHWS, No. 1 (13.0) | 23.22 | 23.22 | 23.22 |
| 6625 | Wheat CWB, CWHWS, No. 1 (14.0) | 23.22 | 23.22 | 23.22 |
| 6635 | Wheat CWB, CWHWS, No. 1 (15.0) | 23.22 | 23.22 | 23.22 |
| 6645 | Wheat CWB, CWHWS, No. 2 | 23.22 | 23.22 | 23.22 |
| 6650 | Wheat CWB, CWHWS, No. 2 (11.0) | 23.22 | 23.22 | 23.22 |
| 6660 | Wheat CWB, CWHWS, No. 2 (12.0) | 23.22 | 23.22 | 23.22 |
| 6670 | Wheat CWB, CWHWS, No. 2 (13.0) | 23.22 | 23.22 | 23.22 |
| 6680 | Wheat CWB, CWHWS, No. 2 (14.0) | 23.22 | 23.22 | 23.22 |
| 6690 | Wheat CWB, CWHWS, No. 2 (15.0) | 23.22 | 23.22 | 23.22 |
| 6700 | Wheat CWB, CWHWS, No. 3 | 23.22 | 23.22 | 23.22 |
| 6703 | Wheat CWB, CWHWS, No. 3 (12.0) | 23.22 | 23.22 | 23.22 |
| 6705 | Wheat CWB, CWHWS, No. 3 (13.0) | 23.22 | 23.22 | 23.22 |
| 6715 | Wheat CWB, CWHWS, No. 3 (14.0) | 23.22 | 23.22 | 23.22 |
| 6723 | Wheat CWB, CWHWS, No. 4 | 19.89 | 19.89 | 19.89 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

| July 2011 - Year End | | | | |
|----------------------|---|-------------|---------|---------|
| Code | Description | CWB Initial | EPO 80% | EPO 90% |
| 5105 | Barley CWB, CW, No. 1 | 28.00 | 28.00 | 28.00 |
| 5110 | Barley CWB, CW, No. 2 | 28.00 | 28.00 | 28.00 |
| 5115 | Barley CWB, Food Sel. CW Six-Row | 15.04 | 15.04 | 15.04 |
| 5120 | Barley CWB, Food Sel. CW Two-Row | 14.04 | 14.04 | 14.04 |
| 5125 | Barley CWB, Sample Sel. CW Six-Row acct. Fusarium | 15.04 | 15.04 | 15.04 |
| 5130 | Barley CWB, Sample Sel. CW Two-Row acct. Fusarium | 14.04 | 14.04 | 14.04 |
| 5135 | Barley CWB, Sel. CW Six-Row | 15.04 | 15.04 | 15.04 |
| 5145 | Barley CWB, Sel. CW Six-Row Hulless | 15.04 | 15.04 | 15.04 |
| 5150 | Barley CWB, Sel. CW Two-Row | 14.04 | 14.04 | 14.04 |
| 5155 | Barley CWB, Sel. CW Two-Row Hulless | 14.04 | 14.04 | 14.04 |
| 5175 | Barley CWB, Std. CW Hulless | 28.00 | 28.00 | 28.00 |
| 6005 | Wheat CWB, CPS Red, No. 1 | 18.23 | 18.23 | 18.23 |
| 6010 | Wheat CWB, CPS Red, No. 2 | 18.23 | 18.23 | 18.23 |
| 6015 | Wheat CWB, CPS White, No. 1 | 19.03 | 19.03 | 19.03 |
| 6020 | Wheat CWB, CPS White, No. 2 | 19.03 | 19.03 | 19.03 |
| 6025 | Wheat CWB, CW Feed | 19.70 | 19.70 | 19.70 |
| 6030 | Wheat CWB, CW Mixed Grain | 19.70 | 19.70 | 19.70 |
| 6035 | Wheat CWB, CW Sample acct. Fusarium | 19.70 | 19.70 | 19.70 |
| 6040 | Wheat CWB, CW Sample acct. Light Weight | 19.70 | 19.70 | 19.70 |
| 6045 | Wheat CWB, CWAD, No. 1 | 34.54 | 34.54 | 34.54 |
| 6050 | Wheat CWB, CWAD, No. 1 (11.0) | 34.54 | 34.54 | 34.54 |
| 6060 | Wheat CWB, CWAD, No. 1 (12.0) | 34.54 | 34.54 | 34.54 |
| 6070 | Wheat CWB, CWAD, No. 1 (13.0) | 34.54 | 34.54 | 34.54 |
| 6080 | Wheat CWB, CWAD, No. 1 (14.0) | 34.54 | 34.54 | 34.54 |
| 6090 | Wheat CWB, CWAD, No. 1 (15.0) | 34.54 | 34.54 | 34.54 |
| 6100 | Wheat CWB, CWAD, No. 2 | 34.54 | 34.54 | 34.54 |
| 6105 | Wheat CWB, CWAD, No. 2 (11.0) | 34.54 | 34.54 | 34.54 |
| 6115 | Wheat CWB, CWAD, No. 2 (12.0) | 34.54 | 34.54 | 34.54 |
| 6125 | Wheat CWB, CWAD, No. 2 (13.0) | 34.54 | 34.54 | 34.54 |
| 6135 | Wheat CWB, CWAD, No. 2 (14.0) | 34.54 | 34.54 | 34.54 |
| 6145 | Wheat CWB, CWAD, No. 2 (15.0) | 34.54 | 34.54 | 34.54 |
| 6155 | Wheat CWB, CWAD, No. 3 | 34.54 | 34.54 | 34.54 |
| 6160 | Wheat CWB, CWAD, No. 3 (13.0) | 34.54 | 34.54 | 34.54 |
| 6165 | Wheat CWB, CWAD, No. 4 | 34.00 | 34.00 | 15.34 |
| 6170 | Wheat CWB, CWAD, No. 5 | 41.50 | 41.50 | 14.84 |
| 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 | 23.98 | 23.98 | 23.98 |
| 6340 | Wheat CWB, CWRs, No. 1 (11.0) | 23.98 | 23.98 | 23.98 |
| 6350 | Wheat CWB, CWRs, No. 1 (12.0) | 23.98 | 23.98 | 23.98 |
| 6360 | Wheat CWB, CWRs, No. 1 (13.0) | 23.98 | 23.98 | 23.98 |
| 6370 | Wheat CWB, CWRs, No. 1 (14.0) | 23.98 | 23.98 | 23.98 |
| 6380 | Wheat CWB, CWRs, No. 1 (15.0) | 23.98 | 23.98 | 23.98 |
| 6390 | Wheat CWB, CWRs, No. 2 | 23.98 | 23.98 | 23.98 |
| 6395 | Wheat CWB, CWRs, No. 2 (11.0) | 23.98 | 23.98 | 23.98 |
| 6405 | Wheat CWB, CWRs, No. 2 (12.0) | 23.98 | 23.98 | 23.98 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

| July 2011 - Year End | | | | |
|----------------------|--------------------------------------|-------------|---------|---------|
| Code | Description | CWB Initial | EPO 80% | EPO 90% |
| 6415 | Wheat CWB, CWRS, No. 2 (13.0) | 23.98 | 23.98 | 23.98 |
| 6425 | Wheat CWB, CWRS, No. 2 (14.0) | 23.98 | 23.98 | 23.98 |
| 6435 | Wheat CWB, CWRS, No. 2 (15.0) | 23.98 | 23.98 | 23.98 |
| 6445 | Wheat CWB, CWRS, No. 3 | 23.98 | 23.98 | 23.98 |
| 6448 | Wheat CWB, CWRS, No. 3 (12.0) | 23.98 | 23.98 | 23.98 |
| 6450 | Wheat CWB, CWRS, No. 3 (13.0) | 23.98 | 23.98 | 23.98 |
| 6460 | Wheat CWB, CWRS, No. 3 (14.0) | 23.98 | 23.98 | 23.98 |
| 6470 | Wheat CWB, CWRS, No. 4 | 19.70 | 19.70 | 19.70 |
| 6475 | Wheat CWB, CWRW, No. 1 | 29.65 | 29.65 | 14.94 |
| 6480 | Wheat CWB, CWRW, No. 1 (11.5) | 29.65 | 29.65 | 14.94 |
| 6485 | Wheat CWB, CWRW, No. 2 | 29.65 | 29.65 | 14.94 |
| 6490 | Wheat CWB, CWRW, No. 2 (11.5) | 29.65 | 29.65 | 14.94 |
| 6510 | Wheat CWB, CWRWS, No. 1 (12.0) | 29.65 | 29.65 | 14.94 |
| 6520 | Wheat CWB, CWRWS, No. 1 (13.0) | 29.65 | 29.65 | 14.94 |
| 6530 | Wheat CWB, CWRWS, No. 1 (14.0) | 29.65 | 29.65 | 14.94 |
| 6540 | Wheat CWB, CWRWS, No. 2 (12.0) | 29.65 | 29.65 | 14.94 |
| 6550 | Wheat CWB, CWRWS, No. 2 (13.0) | 29.65 | 29.65 | 14.94 |
| 6560 | Wheat CWB, CWRWS, No. 2 (14.0) | 29.65 | 29.65 | 14.94 |
| 6567 | Wheat CWB, CWSWS, No. 1 (>10.8) | 17.55 | 17.55 | 17.55 |
| 6572 | Wheat CWB, CWSWS, No. 2 (>10.8) | 17.55 | 17.55 | 17.55 |
| 6575 | Wheat CWB, CWSWS, No. 3 | 19.70 | 19.70 | 19.70 |
| 6581 | Wheat CWB, CWSWS, Sel. No. 1 (<10.5) | 17.55 | 17.55 | 17.55 |
| 6586 | Wheat CWB, CWSWS, Sel. No. 2 (<10.5) | 17.55 | 17.55 | 17.55 |
| 6590 | Wheat CWB, CWHWS, No. 1 | 23.98 | 23.98 | 23.98 |
| 6595 | Wheat CWB, CWHWS, No. 1 (11.0) | 23.98 | 23.98 | 23.98 |
| 6605 | Wheat CWB, CWHWS, No. 1 (12.0) | 23.98 | 23.98 | 23.98 |
| 6615 | Wheat CWB, CWHWS, No. 1 (13.0) | 23.98 | 23.98 | 23.98 |
| 6625 | Wheat CWB, CWHWS, No. 1 (14.0) | 23.98 | 23.98 | 23.98 |
| 6635 | Wheat CWB, CWHWS, No. 1 (15.0) | 23.98 | 23.98 | 23.98 |
| 6645 | Wheat CWB, CWHWS, No. 2 | 23.98 | 23.98 | 23.98 |
| 6650 | Wheat CWB, CWHWS, No. 2 (11.0) | 23.98 | 23.98 | 23.98 |
| 6660 | Wheat CWB, CWHWS, No. 2 (12.0) | 23.98 | 23.98 | 23.98 |
| 6670 | Wheat CWB, CWHWS, No. 2 (13.0) | 23.98 | 23.98 | 23.98 |
| 6680 | Wheat CWB, CWHWS, No. 2 (14.0) | 23.98 | 23.98 | 23.98 |
| 6690 | Wheat CWB, CWHWS, No. 2 (15.0) | 23.98 | 23.98 | 23.98 |
| 6700 | Wheat CWB, CWHWS, No. 3 | 23.98 | 23.98 | 23.98 |
| 6703 | Wheat CWB, CWHWS, No. 3 (12.0) | 23.98 | 23.98 | 23.98 |
| 6705 | Wheat CWB, CWHWS, No. 3 (13.0) | 23.98 | 23.98 | 23.98 |
| 6715 | Wheat CWB, CWHWS, No. 3 (14.0) | 23.98 | 23.98 | 23.98 |
| 6723 | Wheat CWB, CWHWS, No. 4 | 19.70 | 19.70 | 19.70 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

| August 2011 - Year End | | | | |
|------------------------|---|-------------|---------|---------|
| Code | Description | CWB Initial | EPO 80% | EPO 90% |
| 5105 | Barley CWB, CW, No. 1 | 97.00 | 97.00 | 97.00 |
| 5110 | Barley CWB, CW, No. 2 | 97.00 | 97.00 | 97.00 |
| 5115 | Barley CWB, Food Sel. CW Six-Row | 53.80 | 21.82 | 7.36 |
| 5120 | Barley CWB, Food Sel. CW Two-Row | 52.56 | 24.15 | 8.18 |
| 5125 | Barley CWB, Sample Sel. CW Six-Row acct. Fusarium | 53.80 | 21.82 | 7.36 |
| 5130 | Barley CWB, Sample Sel. CW Two-Row acct. Fusarium | 52.56 | 24.15 | 8.18 |
| 5135 | Barley CWB, Sel. CW Six-Row | 53.80 | 21.82 | 7.36 |
| 5145 | Barley CWB, Sel. CW Six-Row Hulless | 53.80 | 21.82 | 7.36 |
| 5150 | Barley CWB, Sel. CW Two-Row | 52.56 | 24.15 | 8.18 |
| 5155 | Barley CWB, Sel. CW Two-Row Hulless | 52.56 | 24.15 | 8.18 |
| 5175 | Barley CWB, Std. CW Hulless | 97.00 | 97.00 | 97.00 |
| 6005 | Wheat CWB, CPS Red, No. 1 | 65.74 | 34.17 | 14.24 |
| 6010 | Wheat CWB, CPS Red, No. 2 | 65.74 | 34.17 | 14.24 |
| 6015 | Wheat CWB, CPS White, No. 1 | 62.01 | 32.34 | 13.33 |
| 6020 | Wheat CWB, CPS White, No. 2 | 62.01 | 32.34 | 13.33 |
| 6025 | Wheat CWB, CW Feed | 63.75 | 28.36 | 11.46 |
| 6030 | Wheat CWB, CW Mixed Grain | 63.75 | 28.36 | 11.46 |
| 6035 | Wheat CWB, CW Sample acct. Fusarium | 63.75 | 28.36 | 11.46 |
| 6040 | Wheat CWB, CW Sample acct. Light Weight | 63.75 | 28.36 | 11.46 |
| 6045 | Wheat CWB, CWAD, No. 1 | 107.91 | 24.85 | 9.16 |
| 6050 | Wheat CWB, CWAD, No. 1 (11.0) | 107.91 | 24.85 | 9.16 |
| 6060 | Wheat CWB, CWAD, No. 1 (12.0) | 107.91 | 24.85 | 9.16 |
| 6070 | Wheat CWB, CWAD, No. 1 (13.0) | 107.91 | 24.85 | 9.16 |
| 6080 | Wheat CWB, CWAD, No. 1 (14.0) | 107.91 | 24.85 | 9.16 |
| 6090 | Wheat CWB, CWAD, No. 1 (15.0) | 107.91 | 24.85 | 9.16 |
| 6100 | Wheat CWB, CWAD, No. 2 | 107.91 | 24.85 | 9.16 |
| 6105 | Wheat CWB, CWAD, No. 2 (11.0) | 107.91 | 24.85 | 9.16 |
| 6115 | Wheat CWB, CWAD, No. 2 (12.0) | 107.91 | 24.85 | 9.16 |
| 6125 | Wheat CWB, CWAD, No. 2 (13.0) | 107.91 | 24.85 | 9.16 |
| 6135 | Wheat CWB, CWAD, No. 2 (14.0) | 107.91 | 24.85 | 9.16 |
| 6145 | Wheat CWB, CWAD, No. 2 (15.0) | 107.91 | 24.85 | 9.16 |
| 6155 | Wheat CWB, CWAD, No. 3 | 91.55 | 15.60 | 4.58 |
| 6160 | Wheat CWB, CWAD, No. 3 (13.0) | 91.55 | 15.60 | 4.58 |
| 6165 | Wheat CWB, CWAD, No. 4 | 76.59 | 30.92 | 13.69 |
| 6170 | Wheat CWB, CWAD, No. 5 | 60.99 | 26.36 | 11.18 |
| 6315 | Wheat CWB, CWES, No. 1 | 83.63 | 38.96 | 16.53 |
| 6320 | Wheat CWB, CWES, No. 1 (12.5) | 83.63 | 38.96 | 16.53 |
| 6325 | Wheat CWB, CWES, No. 2 | 83.63 | 38.96 | 16.53 |
| 6330 | Wheat CWB, CWES, No. 2 (12.5) | 83.63 | 38.96 | 16.53 |
| 6335 | Wheat CWB, CWRs, No. 1 | 83.95 | 45.20 | 19.62 |
| 6340 | Wheat CWB, CWRs, No. 1 (11.0) | 83.95 | 45.20 | 19.62 |
| 6350 | Wheat CWB, CWRs, No. 1 (12.0) | 83.95 | 45.20 | 19.62 |
| 6360 | Wheat CWB, CWRs, No. 1 (13.0) | 83.95 | 45.20 | 19.62 |
| 6370 | Wheat CWB, CWRs, No. 1 (14.0) | 83.95 | 45.20 | 19.62 |
| 6380 | Wheat CWB, CWRs, No. 1 (15.0) | 83.95 | 45.20 | 19.62 |
| 6390 | Wheat CWB, CWRs, No. 2 | 83.95 | 45.20 | 19.62 |
| 6395 | Wheat CWB, CWRs, No. 2 (11.0) | 83.95 | 45.20 | 19.62 |
| 6405 | Wheat CWB, CWRs, No. 2 (12.0) | 83.95 | 45.20 | 19.62 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

August 2011 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|--------------------------------------|-------------|---------|---------|
| 6415 | Wheat CWB, CWRS, No. 2 (13.0) | 83.95 | 45.20 | 19.62 |
| 6425 | Wheat CWB, CWRS, No. 2 (14.0) | 83.95 | 45.20 | 19.62 |
| 6435 | Wheat CWB, CWRS, No. 2 (15.0) | 83.95 | 45.20 | 19.62 |
| 6445 | Wheat CWB, CWRS, No. 3 | 70.83 | 35.97 | 15.10 |
| 6448 | Wheat CWB, CWRS, No. 3 (12.0) | 70.83 | 35.97 | 15.10 |
| 6450 | Wheat CWB, CWRS, No. 3 (13.0) | 70.83 | 35.97 | 15.10 |
| 6460 | Wheat CWB, CWRS, No. 3 (14.0) | 70.83 | 35.97 | 15.10 |
| 6470 | Wheat CWB, CWRS, No. 4 | 63.75 | 28.36 | 11.46 |
| 6475 | Wheat CWB, CWRW, No. 1 | 62.96 | 34.34 | 14.33 |
| 6480 | Wheat CWB, CWRW, No. 1 (11.5) | 62.96 | 34.34 | 14.33 |
| 6485 | Wheat CWB, CWRW, No. 2 | 62.96 | 34.34 | 14.33 |
| 6490 | Wheat CWB, CWRW, No. 2 (11.5) | 62.96 | 34.34 | 14.33 |
| 6510 | Wheat CWB, CWRWS, No. 1 (12.0) | 62.96 | 34.34 | 14.33 |
| 6520 | Wheat CWB, CWRWS, No. 1 (13.0) | 62.96 | 34.34 | 14.33 |
| 6530 | Wheat CWB, CWRWS, No. 1 (14.0) | 62.96 | 34.34 | 14.33 |
| 6540 | Wheat CWB, CWRWS, No. 2 (12.0) | 62.96 | 34.34 | 14.33 |
| 6550 | Wheat CWB, CWRWS, No. 2 (13.0) | 62.96 | 34.34 | 14.33 |
| 6560 | Wheat CWB, CWRWS, No. 2 (14.0) | 62.96 | 34.34 | 14.33 |
| 6567 | Wheat CWB, CWSWS, No. 1 (>10.8) | 70.90 | 33.53 | 13.89 |
| 6572 | Wheat CWB, CWSWS, No. 2 (>10.8) | 70.90 | 33.53 | 13.89 |
| 6575 | Wheat CWB, CWSWS, No. 3 | 63.75 | 28.36 | 11.46 |
| 6581 | Wheat CWB, CWSWS, Sel. No. 1 (<10.5) | 70.90 | 33.53 | 13.89 |
| 6586 | Wheat CWB, CWSWS, Sel. No. 2 (<10.5) | 70.90 | 33.53 | 13.89 |
| 6590 | Wheat CWB, CWHWS, No. 1 | 83.95 | 45.20 | 19.62 |
| 6595 | Wheat CWB, CWHWS, No. 1 (11.0) | 83.95 | 45.20 | 19.62 |
| 6605 | Wheat CWB, CWHWS, No. 1 (12.0) | 83.95 | 45.20 | 19.62 |
| 6615 | Wheat CWB, CWHWS, No. 1 (13.0) | 83.95 | 45.20 | 19.62 |
| 6625 | Wheat CWB, CWHWS, No. 1 (14.0) | 83.95 | 45.20 | 19.62 |
| 6635 | Wheat CWB, CWHWS, No. 1 (15.0) | 83.95 | 45.20 | 19.62 |
| 6645 | Wheat CWB, CWHWS, No. 2 | 83.95 | 45.20 | 19.62 |
| 6650 | Wheat CWB, CWHWS, No. 2 (11.0) | 83.95 | 45.20 | 19.62 |
| 6660 | Wheat CWB, CWHWS, No. 2 (12.0) | 83.95 | 45.20 | 19.62 |
| 6670 | Wheat CWB, CWHWS, No. 2 (13.0) | 83.95 | 45.20 | 19.62 |
| 6680 | Wheat CWB, CWHWS, No. 2 (14.0) | 83.95 | 45.20 | 19.62 |
| 6690 | Wheat CWB, CWHWS, No. 2 (15.0) | 83.95 | 45.20 | 19.62 |
| 6700 | Wheat CWB, CWHWS, No. 3 | 70.83 | 35.97 | 15.10 |
| 6703 | Wheat CWB, CWHWS, No. 3 (12.0) | 83.95 | 45.20 | 19.62 |
| 6705 | Wheat CWB, CWHWS, No. 3 (13.0) | 83.95 | 45.20 | 19.62 |
| 6715 | Wheat CWB, CWHWS, No. 3 (14.0) | 83.95 | 45.20 | 19.62 |
| 6723 | Wheat CWB, CWHWS, No. 4 | 63.75 | 28.36 | 11.46 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

| September 2011 - Year End | | | | |
|---------------------------|---|-------------|---------|---------|
| Code | Description | CWB Initial | EPO 80% | EPO 90% |
| 5105 | Barley CWB, CW, No. 1 | 97.00 | 97.00 | 97.00 |
| 5110 | Barley CWB, CW, No. 2 | 97.00 | 97.00 | 97.00 |
| 5115 | Barley CWB, Food Sel. CW Six-Row | 67.83 | 28.67 | 10.01 |
| 5120 | Barley CWB, Food Sel. CW Two-Row | 66.91 | 31.22 | 10.94 |
| 5125 | Barley CWB, Sample Sel. CW Six-Row acct. Fusarium | 67.83 | 28.67 | 10.01 |
| 5130 | Barley CWB, Sample Sel. CW Two-Row acct. Fusarium | 66.91 | 31.22 | 10.94 |
| 5135 | Barley CWB, Sel. CW Six-Row | 67.83 | 28.67 | 10.01 |
| 5145 | Barley CWB, Sel. CW Six-Row Hulless | 67.83 | 28.67 | 10.01 |
| 5150 | Barley CWB, Sel. CW Two-Row | 66.91 | 31.22 | 10.94 |
| 5155 | Barley CWB, Sel. CW Two-Row Hulless | 66.91 | 31.22 | 10.94 |
| 5175 | Barley CWB, Std. CW Hulless | 97.00 | 97.00 | 97.00 |
| 6005 | Wheat CWB, CPS Red, No. 1 | 54.68 | 23.96 | 8.62 |
| 6010 | Wheat CWB, CPS Red, No. 2 | 54.68 | 23.96 | 8.62 |
| 6015 | Wheat CWB, CPS White, No. 1 | 51.85 | 22.19 | 7.72 |
| 6020 | Wheat CWB, CPS White, No. 2 | 51.85 | 22.19 | 7.72 |
| 6025 | Wheat CWB, CW Feed | 49.43 | 18.04 | 5.87 |
| 6030 | Wheat CWB, CW Mixed Grain | 49.43 | 18.04 | 5.87 |
| 6035 | Wheat CWB, CW Sample acct. Fusarium | 49.43 | 18.04 | 5.87 |
| 6040 | Wheat CWB, CW Sample acct. Light Weight | 49.43 | 18.04 | 5.87 |
| 6045 | Wheat CWB, CWAD, No. 1 | 111.67 | 27.81 | 9.94 |
| 6050 | Wheat CWB, CWAD, No. 1 (11.0) | 111.67 | 27.81 | 9.94 |
| 6060 | Wheat CWB, CWAD, No. 1 (12.0) | 111.67 | 27.81 | 9.94 |
| 6070 | Wheat CWB, CWAD, No. 1 (13.0) | 111.67 | 27.81 | 9.94 |
| 6080 | Wheat CWB, CWAD, No. 1 (14.0) | 111.67 | 27.81 | 9.94 |
| 6090 | Wheat CWB, CWAD, No. 1 (15.0) | 111.67 | 27.81 | 9.94 |
| 6100 | Wheat CWB, CWAD, No. 2 | 111.67 | 27.81 | 9.94 |
| 6105 | Wheat CWB, CWAD, No. 2 (11.0) | 111.67 | 27.81 | 9.94 |
| 6115 | Wheat CWB, CWAD, No. 2 (12.0) | 111.67 | 27.81 | 9.94 |
| 6125 | Wheat CWB, CWAD, No. 2 (13.0) | 111.67 | 27.81 | 9.94 |
| 6135 | Wheat CWB, CWAD, No. 2 (14.0) | 111.67 | 27.81 | 9.94 |
| 6145 | Wheat CWB, CWAD, No. 2 (15.0) | 111.67 | 27.81 | 9.94 |
| 6155 | Wheat CWB, CWAD, No. 3 | 103.21 | 19.88 | 6.04 |
| 6160 | Wheat CWB, CWAD, No. 3 (13.0) | 103.21 | 19.88 | 6.04 |
| 6165 | Wheat CWB, CWAD, No. 4 | 64.07 | 24.23 | 9.45 |
| 6170 | Wheat CWB, CWAD, No. 5 | 49.79 | 18.62 | 6.32 |
| 6315 | Wheat CWB, CWES, No. 1 | 70.18 | 29.81 | 11.43 |
| 6320 | Wheat CWB, CWES, No. 1 (12.5) | 70.18 | 29.81 | 11.43 |
| 6325 | Wheat CWB, CWES, No. 2 | 70.18 | 29.81 | 11.43 |
| 6330 | Wheat CWB, CWES, No. 2 (12.5) | 70.18 | 29.81 | 11.43 |
| 6335 | Wheat CWB, CWRs, No. 1 | 73.04 | 37.79 | 15.46 |
| 6340 | Wheat CWB, CWRs, No. 1 (11.0) | 73.04 | 37.79 | 15.46 |
| 6350 | Wheat CWB, CWRs, No. 1 (12.0) | 73.04 | 37.79 | 15.46 |
| 6360 | Wheat CWB, CWRs, No. 1 (13.0) | 73.04 | 37.79 | 15.46 |
| 6370 | Wheat CWB, CWRs, No. 1 (14.0) | 73.04 | 37.79 | 15.46 |
| 6380 | Wheat CWB, CWRs, No. 1 (15.0) | 73.04 | 37.79 | 15.46 |
| 6390 | Wheat CWB, CWRs, No. 2 | 73.04 | 37.79 | 15.46 |
| 6395 | Wheat CWB, CWRs, No. 2 (11.0) | 73.04 | 37.79 | 15.46 |
| 6405 | Wheat CWB, CWRs, No. 2 (12.0) | 73.04 | 37.79 | 15.46 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

September 2011 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|--------------------------------------|-------------|---------|---------|
| 6415 | Wheat CWB, CWRS, No. 2 (13.0) | 73.04 | 37.79 | 15.46 |
| 6425 | Wheat CWB, CWRS, No. 2 (14.0) | 73.04 | 37.79 | 15.46 |
| 6435 | Wheat CWB, CWRS, No. 2 (15.0) | 73.04 | 37.79 | 15.46 |
| 6445 | Wheat CWB, CWRS, No. 3 | 60.37 | 25.99 | 9.56 |
| 6448 | Wheat CWB, CWRS, No. 3 (12.0) | 60.37 | 25.99 | 9.56 |
| 6450 | Wheat CWB, CWRS, No. 3 (13.0) | 60.37 | 25.99 | 9.56 |
| 6460 | Wheat CWB, CWRS, No. 3 (14.0) | 60.37 | 25.99 | 9.56 |
| 6470 | Wheat CWB, CWRS, No. 4 | 49.43 | 18.04 | 5.87 |
| 6475 | Wheat CWB, CWRW, No. 1 | 51.65 | 23.94 | 8.61 |
| 6480 | Wheat CWB, CWRW, No. 1 (11.5) | 51.65 | 23.94 | 8.61 |
| 6485 | Wheat CWB, CWRW, No. 2 | 51.65 | 23.94 | 8.61 |
| 6490 | Wheat CWB, CWRW, No. 2 (11.5) | 51.65 | 23.94 | 8.61 |
| 6510 | Wheat CWB, CWRWS, No. 1 (12.0) | 51.65 | 23.94 | 8.61 |
| 6520 | Wheat CWB, CWRWS, No. 1 (13.0) | 51.65 | 23.94 | 8.61 |
| 6530 | Wheat CWB, CWRWS, No. 1 (14.0) | 51.65 | 23.94 | 8.61 |
| 6540 | Wheat CWB, CWRWS, No. 2 (12.0) | 51.65 | 23.94 | 8.61 |
| 6550 | Wheat CWB, CWRWS, No. 2 (13.0) | 51.65 | 23.94 | 8.61 |
| 6560 | Wheat CWB, CWRWS, No. 2 (14.0) | 51.65 | 23.94 | 8.61 |
| 6567 | Wheat CWB, CWSWS, No. 1 (>10.8) | 55.68 | 22.96 | 7.99 |
| 6572 | Wheat CWB, CWSWS, No. 2 (>10.8) | 55.68 | 22.96 | 7.99 |
| 6575 | Wheat CWB, CWSWS, No. 3 | 49.43 | 18.04 | 5.87 |
| 6581 | Wheat CWB, CWSWS, Sel. No. 1 (<10.5) | 55.68 | 22.96 | 7.99 |
| 6586 | Wheat CWB, CWSWS, Sel. No. 2 (<10.5) | 55.68 | 22.96 | 7.99 |
| 6590 | Wheat CWB, CWHWS, No. 1 | 73.04 | 37.79 | 15.46 |
| 6595 | Wheat CWB, CWHWS, No. 1 (11.0) | 73.04 | 37.79 | 15.46 |
| 6605 | Wheat CWB, CWHWS, No. 1 (12.0) | 73.04 | 37.79 | 15.46 |
| 6615 | Wheat CWB, CWHWS, No. 1 (13.0) | 73.04 | 37.79 | 15.46 |
| 6625 | Wheat CWB, CWHWS, No. 1 (14.0) | 73.04 | 37.79 | 15.46 |
| 6635 | Wheat CWB, CWHWS, No. 1 (15.0) | 73.04 | 37.79 | 15.46 |
| 6645 | Wheat CWB, CWHWS, No. 2 | 73.04 | 37.79 | 15.46 |
| 6650 | Wheat CWB, CWHWS, No. 2 (11.0) | 73.04 | 37.79 | 15.46 |
| 6660 | Wheat CWB, CWHWS, No. 2 (12.0) | 73.04 | 37.79 | 15.46 |
| 6670 | Wheat CWB, CWHWS, No. 2 (13.0) | 73.04 | 37.79 | 15.46 |
| 6680 | Wheat CWB, CWHWS, No. 2 (14.0) | 73.04 | 37.79 | 15.46 |
| 6690 | Wheat CWB, CWHWS, No. 2 (15.0) | 73.04 | 37.79 | 15.46 |
| 6700 | Wheat CWB, CWHWS, No. 3 | 60.37 | 25.99 | 9.56 |
| 6703 | Wheat CWB, CWHWS, No. 3 (12.0) | 73.04 | 37.79 | 15.46 |
| 6705 | Wheat CWB, CWHWS, No. 3 (13.0) | 73.04 | 37.79 | 15.46 |
| 6715 | Wheat CWB, CWHWS, No. 3 (14.0) | 73.04 | 37.79 | 15.46 |
| 6723 | Wheat CWB, CWHWS, No. 4 | 49.43 | 18.04 | 5.87 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

October 2011 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 5105 | Barley CWB, CW, No. 1 | 80.00 | 80.00 | 80.00 |
| 5110 | Barley CWB, CW, No. 2 | 80.00 | 80.00 | 80.00 |
| 5115 | Barley CWB, Food Sel. CW Six-Row | 47.71 | 21.89 | 6.18 |
| 5120 | Barley CWB, Food Sel. CW Two-Row | 45.61 | 24.06 | 6.94 |
| 5125 | Barley CWB, Sample Sel. CW Six-Row acct. Fusarium | 47.71 | 21.89 | 6.18 |
| 5130 | Barley CWB, Sample Sel. CW Two-Row acct. Fusarium | 45.61 | 24.06 | 6.94 |
| 5135 | Barley CWB, Sel. CW Six-Row | 47.71 | 21.89 | 6.18 |
| 5145 | Barley CWB, Sel. CW Six-Row Hulless | 47.71 | 21.89 | 6.18 |
| 5150 | Barley CWB, Sel. CW Two-Row | 45.61 | 24.06 | 6.94 |
| 5155 | Barley CWB, Sel. CW Two-Row Hulless | 45.61 | 24.06 | 6.94 |
| 5175 | Barley CWB, Std. CW Hulless | 80.00 | 80.00 | 80.00 |
| 6005 | Wheat CWB, CPS Red, No. 1 | 54.75 | 32.14 | 12.94 |
| 6010 | Wheat CWB, CPS Red, No. 2 | 54.75 | 32.14 | 12.94 |
| 6015 | Wheat CWB, CPS White, No. 1 | 54.22 | 31.12 | 12.45 |
| 6020 | Wheat CWB, CPS White, No. 2 | 54.22 | 31.12 | 12.45 |
| 6025 | Wheat CWB, CW Feed | 44.42 | 23.69 | 8.75 |
| 6030 | Wheat CWB, CW Mixed Grain | 44.42 | 23.69 | 8.75 |
| 6035 | Wheat CWB, CW Sample acct. Fusarium | 44.42 | 23.69 | 8.75 |
| 6040 | Wheat CWB, CW Sample acct. Light Weight | 44.42 | 23.69 | 8.75 |
| 6045 | Wheat CWB, CWAD, No. 1 | 96.16 | 21.85 | 7.17 |
| 6050 | Wheat CWB, CWAD, No. 1 (11.0) | 96.16 | 21.85 | 7.17 |
| 6060 | Wheat CWB, CWAD, No. 1 (12.0) | 96.16 | 21.85 | 7.17 |
| 6070 | Wheat CWB, CWAD, No. 1 (13.0) | 96.16 | 21.85 | 7.17 |
| 6080 | Wheat CWB, CWAD, No. 1 (14.0) | 96.16 | 21.85 | 7.17 |
| 6090 | Wheat CWB, CWAD, No. 1 (15.0) | 96.16 | 21.85 | 7.17 |
| 6100 | Wheat CWB, CWAD, No. 2 | 96.16 | 21.85 | 7.17 |
| 6105 | Wheat CWB, CWAD, No. 2 (11.0) | 96.16 | 21.85 | 7.17 |
| 6115 | Wheat CWB, CWAD, No. 2 (12.0) | 96.16 | 21.85 | 7.17 |
| 6125 | Wheat CWB, CWAD, No. 2 (13.0) | 96.16 | 21.85 | 7.17 |
| 6135 | Wheat CWB, CWAD, No. 2 (14.0) | 96.16 | 21.85 | 7.17 |
| 6145 | Wheat CWB, CWAD, No. 2 (15.0) | 96.16 | 21.85 | 7.17 |
| 6155 | Wheat CWB, CWAD, No. 3 | 88.56 | 14.41 | 3.44 |
| 6160 | Wheat CWB, CWAD, No. 3 (13.0) | 88.56 | 14.41 | 3.44 |
| 6165 | Wheat CWB, CWAD, No. 4 | 71.00 | 31.01 | 12.70 |
| 6170 | Wheat CWB, CWAD, No. 5 | 42.29 | 21.25 | 7.64 |
| 6315 | Wheat CWB, CWES, No. 1 | 71.22 | 35.61 | 14.49 |
| 6320 | Wheat CWB, CWES, No. 1 (12.5) | 71.22 | 35.61 | 14.49 |
| 6325 | Wheat CWB, CWES, No. 2 | 71.22 | 35.61 | 14.49 |
| 6330 | Wheat CWB, CWES, No. 2 (12.5) | 71.22 | 35.61 | 14.49 |
| 6335 | Wheat CWB, CWRs, No. 1 | 71.36 | 41.75 | 17.56 |
| 6340 | Wheat CWB, CWRs, No. 1 (11.0) | 71.36 | 41.75 | 17.56 |
| 6350 | Wheat CWB, CWRs, No. 1 (12.0) | 71.36 | 41.75 | 17.56 |
| 6360 | Wheat CWB, CWRs, No. 1 (13.0) | 71.36 | 41.75 | 17.56 |
| 6370 | Wheat CWB, CWRs, No. 1 (14.0) | 71.36 | 41.75 | 17.56 |
| 6380 | Wheat CWB, CWRs, No. 1 (15.0) | 71.36 | 41.75 | 17.56 |
| 6390 | Wheat CWB, CWRs, No. 2 | 71.36 | 41.75 | 17.56 |
| 6395 | Wheat CWB, CWRs, No. 2 (11.0) | 71.36 | 41.75 | 17.56 |
| 6405 | Wheat CWB, CWRs, No. 2 (12.0) | 71.36 | 41.75 | 17.56 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

October 2011 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|--------------------------------------|-------------|---------|---------|
| 6415 | Wheat CWB, CWRS, No. 2 (13.0) | 71.36 | 41.75 | 17.56 |
| 6425 | Wheat CWB, CWRS, No. 2 (14.0) | 71.36 | 41.75 | 17.56 |
| 6435 | Wheat CWB, CWRS, No. 2 (15.0) | 71.36 | 41.75 | 17.56 |
| 6445 | Wheat CWB, CWRS, No. 3 | 58.70 | 33.72 | 13.78 |
| 6448 | Wheat CWB, CWRS, No. 3 (12.0) | 58.70 | 33.72 | 13.78 |
| 6450 | Wheat CWB, CWRS, No. 3 (13.0) | 58.70 | 33.72 | 13.78 |
| 6460 | Wheat CWB, CWRS, No. 3 (14.0) | 58.70 | 33.72 | 13.78 |
| 6470 | Wheat CWB, CWRS, No. 4 | 44.42 | 23.69 | 8.75 |
| 6475 | Wheat CWB, CWRW, No. 1 | 51.08 | 32.22 | 13.00 |
| 6480 | Wheat CWB, CWRW, No. 1 (11.5) | 51.08 | 32.22 | 13.00 |
| 6485 | Wheat CWB, CWRW, No. 2 | 51.08 | 32.22 | 13.00 |
| 6490 | Wheat CWB, CWRW, No. 2 (11.5) | 51.08 | 32.22 | 13.00 |
| 6510 | Wheat CWB, CWRWS, No. 1 (12.0) | 51.08 | 32.22 | 13.00 |
| 6520 | Wheat CWB, CWRWS, No. 1 (13.0) | 51.08 | 32.22 | 13.00 |
| 6530 | Wheat CWB, CWRWS, No. 1 (14.0) | 51.08 | 32.22 | 13.00 |
| 6540 | Wheat CWB, CWRWS, No. 2 (12.0) | 51.08 | 32.22 | 13.00 |
| 6550 | Wheat CWB, CWRWS, No. 2 (13.0) | 51.08 | 32.22 | 13.00 |
| 6560 | Wheat CWB, CWRWS, No. 2 (14.0) | 51.08 | 32.22 | 13.00 |
| 6567 | Wheat CWB, CWSWS, No. 1 (>10.8) | 52.78 | 28.74 | 11.00 |
| 6572 | Wheat CWB, CWSWS, No. 2 (>10.8) | 52.78 | 28.74 | 11.00 |
| 6575 | Wheat CWB, CWSWS, No. 3 | 44.42 | 23.69 | 8.75 |
| 6581 | Wheat CWB, CWSWS, Sel. No. 1 (<10.5) | 52.78 | 28.74 | 11.00 |
| 6586 | Wheat CWB, CWSWS, Sel. No. 2 (<10.5) | 52.78 | 28.74 | 11.00 |
| 6590 | Wheat CWB, CWHWS, No. 1 | 71.36 | 41.75 | 17.56 |
| 6595 | Wheat CWB, CWHWS, No. 1 (11.0) | 71.36 | 41.75 | 17.56 |
| 6605 | Wheat CWB, CWHWS, No. 1 (12.0) | 71.36 | 41.75 | 17.56 |
| 6615 | Wheat CWB, CWHWS, No. 1 (13.0) | 71.36 | 41.75 | 17.56 |
| 6625 | Wheat CWB, CWHWS, No. 1 (14.0) | 71.36 | 41.75 | 17.56 |
| 6635 | Wheat CWB, CWHWS, No. 1 (15.0) | 71.36 | 41.75 | 17.56 |
| 6645 | Wheat CWB, CWHWS, No. 2 | 71.36 | 41.75 | 17.56 |
| 6650 | Wheat CWB, CWHWS, No. 2 (11.0) | 71.36 | 41.75 | 17.56 |
| 6660 | Wheat CWB, CWHWS, No. 2 (12.0) | 71.36 | 41.75 | 17.56 |
| 6670 | Wheat CWB, CWHWS, No. 2 (13.0) | 71.36 | 41.75 | 17.56 |
| 6680 | Wheat CWB, CWHWS, No. 2 (14.0) | 71.36 | 41.75 | 17.56 |
| 6690 | Wheat CWB, CWHWS, No. 2 (15.0) | 71.36 | 41.75 | 17.56 |
| 6700 | Wheat CWB, CWHWS, No. 3 | 58.70 | 33.72 | 13.78 |
| 6703 | Wheat CWB, CWHWS, No. 3 (12.0) | 71.36 | 41.75 | 17.56 |
| 6705 | Wheat CWB, CWHWS, No. 3 (13.0) | 71.36 | 41.75 | 17.56 |
| 6715 | Wheat CWB, CWHWS, No. 3 (14.0) | 71.36 | 41.75 | 17.56 |
| 6723 | Wheat CWB, CWHWS, No. 4 | 44.42 | 23.69 | 8.75 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

November 2011 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 5105 | Barley CWB, CW, No. 1 | 77.00 | 77.00 | 77.00 |
| 5110 | Barley CWB, CW, No. 2 | 77.00 | 77.00 | 77.00 |
| 5115 | Barley CWB, Food Sel. CW Six-Row | 55.21 | 27.50 | 7.05 |
| 5120 | Barley CWB, Food Sel. CW Two-Row | 53.19 | 29.71 | 7.86 |
| 5125 | Barley CWB, Sample Sel. CW Six-Row acct. Fusarium | 55.21 | 27.50 | 7.05 |
| 5130 | Barley CWB, Sample Sel. CW Two-Row acct. Fusarium | 53.19 | 29.71 | 7.86 |
| 5135 | Barley CWB, Sel. CW Six-Row | 55.21 | 27.50 | 7.05 |
| 5145 | Barley CWB, Sel. CW Six-Row Hulless | 55.21 | 27.50 | 7.05 |
| 5150 | Barley CWB, Sel. CW Two-Row | 53.19 | 29.71 | 7.86 |
| 5155 | Barley CWB, Sel. CW Two-Row Hulless | 53.19 | 29.71 | 7.86 |
| 5175 | Barley CWB, Std. CW Hulless | 77.00 | 77.00 | 77.00 |
| 6005 | Wheat CWB, CPS Red, No. 1 | 43.25 | 29.58 | 10.91 |
| 6010 | Wheat CWB, CPS Red, No. 2 | 43.25 | 29.58 | 10.91 |
| 6015 | Wheat CWB, CPS White, No. 1 | 43.30 | 28.41 | 10.32 |
| 6020 | Wheat CWB, CPS White, No. 2 | 43.30 | 28.41 | 10.32 |
| 6025 | Wheat CWB, CW Feed | 37.50 | 22.98 | 7.70 |
| 6030 | Wheat CWB, CW Mixed Grain | 37.50 | 22.98 | 7.70 |
| 6035 | Wheat CWB, CW Sample acct. Fusarium | 37.50 | 22.98 | 7.70 |
| 6040 | Wheat CWB, CW Sample acct. Light Weight | 37.50 | 22.98 | 7.70 |
| 6045 | Wheat CWB, CWAD, No. 1 | 84.21 | 21.91 | 7.17 |
| 6050 | Wheat CWB, CWAD, No. 1 (11.0) | 84.21 | 21.91 | 7.17 |
| 6060 | Wheat CWB, CWAD, No. 1 (12.0) | 84.21 | 21.91 | 7.17 |
| 6070 | Wheat CWB, CWAD, No. 1 (13.0) | 84.21 | 21.91 | 7.17 |
| 6080 | Wheat CWB, CWAD, No. 1 (14.0) | 84.21 | 21.91 | 7.17 |
| 6090 | Wheat CWB, CWAD, No. 1 (15.0) | 84.21 | 21.91 | 7.17 |
| 6100 | Wheat CWB, CWAD, No. 2 | 84.21 | 21.91 | 7.17 |
| 6105 | Wheat CWB, CWAD, No. 2 (11.0) | 84.21 | 21.91 | 7.17 |
| 6115 | Wheat CWB, CWAD, No. 2 (12.0) | 84.21 | 21.91 | 7.17 |
| 6125 | Wheat CWB, CWAD, No. 2 (13.0) | 84.21 | 21.91 | 7.17 |
| 6135 | Wheat CWB, CWAD, No. 2 (14.0) | 84.21 | 21.91 | 7.17 |
| 6145 | Wheat CWB, CWAD, No. 2 (15.0) | 84.21 | 21.91 | 7.17 |
| 6155 | Wheat CWB, CWAD, No. 3 | 82.57 | 15.35 | 3.83 |
| 6160 | Wheat CWB, CWAD, No. 3 (13.0) | 82.57 | 15.35 | 3.83 |
| 6165 | Wheat CWB, CWAD, No. 4 | 72.97 | 32.83 | 15.41 |
| 6170 | Wheat CWB, CWAD, No. 5 | 36.97 | 22.02 | 9.31 |
| 6315 | Wheat CWB, CWES, No. 1 | 70.16 | 36.79 | 14.28 |
| 6320 | Wheat CWB, CWES, No. 1 (12.5) | 70.16 | 36.79 | 14.28 |
| 6325 | Wheat CWB, CWES, No. 2 | 70.16 | 36.79 | 14.28 |
| 6330 | Wheat CWB, CWES, No. 2 (12.5) | 70.16 | 36.79 | 14.28 |
| 6335 | Wheat CWB, CWRs, No. 1 | 68.38 | 41.23 | 16.37 |
| 6340 | Wheat CWB, CWRs, No. 1 (11.0) | 68.38 | 41.23 | 16.37 |
| 6350 | Wheat CWB, CWRs, No. 1 (12.0) | 68.38 | 41.23 | 16.37 |
| 6360 | Wheat CWB, CWRs, No. 1 (13.0) | 68.38 | 41.23 | 16.37 |
| 6370 | Wheat CWB, CWRs, No. 1 (14.0) | 68.38 | 41.23 | 16.37 |
| 6380 | Wheat CWB, CWRs, No. 1 (15.0) | 68.38 | 41.23 | 16.37 |
| 6390 | Wheat CWB, CWRs, No. 2 | 68.38 | 41.23 | 16.37 |
| 6395 | Wheat CWB, CWRs, No. 2 (11.0) | 68.38 | 41.23 | 16.37 |
| 6405 | Wheat CWB, CWRs, No. 2 (12.0) | 68.38 | 41.23 | 16.37 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

November 2011 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|--------------------------------------|-------------|---------|---------|
| 6415 | Wheat CWB, CWRS, No. 2 (13.0) | 68.38 | 41.23 | 16.37 |
| 6425 | Wheat CWB, CWRS, No. 2 (14.0) | 68.38 | 41.23 | 16.37 |
| 6435 | Wheat CWB, CWRS, No. 2 (15.0) | 68.38 | 41.23 | 16.37 |
| 6445 | Wheat CWB, CWRS, No. 3 | 46.09 | 30.27 | 11.26 |
| 6448 | Wheat CWB, CWRS, No. 3 (12.0) | 46.09 | 30.27 | 11.26 |
| 6450 | Wheat CWB, CWRS, No. 3 (13.0) | 46.09 | 30.27 | 11.26 |
| 6460 | Wheat CWB, CWRS, No. 3 (14.0) | 46.09 | 30.27 | 11.26 |
| 6470 | Wheat CWB, CWRS, No. 4 | 37.50 | 22.98 | 7.70 |
| 6475 | Wheat CWB, CWRW, No. 1 | 42.52 | 30.23 | 11.25 |
| 6480 | Wheat CWB, CWRW, No. 1 (11.5) | 42.52 | 30.23 | 11.25 |
| 6485 | Wheat CWB, CWRW, No. 2 | 42.52 | 30.23 | 11.25 |
| 6490 | Wheat CWB, CWRW, No. 2 (11.5) | 42.52 | 30.23 | 11.25 |
| 6510 | Wheat CWB, CWRWS, No. 1 (12.0) | 42.52 | 30.23 | 11.25 |
| 6520 | Wheat CWB, CWRWS, No. 1 (13.0) | 42.52 | 30.23 | 11.25 |
| 6530 | Wheat CWB, CWRWS, No. 1 (14.0) | 42.52 | 30.23 | 11.25 |
| 6540 | Wheat CWB, CWRWS, No. 2 (12.0) | 42.52 | 30.23 | 11.25 |
| 6550 | Wheat CWB, CWRWS, No. 2 (13.0) | 42.52 | 30.23 | 11.25 |
| 6560 | Wheat CWB, CWRWS, No. 2 (14.0) | 42.52 | 30.23 | 11.25 |
| 6567 | Wheat CWB, CWSWS, No. 1 (>10.8) | 47.19 | 28.66 | 10.18 |
| 6572 | Wheat CWB, CWSWS, No. 2 (>10.8) | 47.19 | 28.66 | 10.18 |
| 6575 | Wheat CWB, CWSWS, No. 3 | 37.50 | 22.98 | 7.70 |
| 6581 | Wheat CWB, CWSWS, Sel. No. 1 (<10.5) | 47.19 | 28.66 | 10.18 |
| 6586 | Wheat CWB, CWSWS, Sel. No. 2 (<10.5) | 47.19 | 28.66 | 10.18 |
| 6590 | Wheat CWB, CWHWS, No. 1 | 68.38 | 41.23 | 16.37 |
| 6595 | Wheat CWB, CWHWS, No. 1 (11.0) | 68.38 | 41.23 | 16.37 |
| 6605 | Wheat CWB, CWHWS, No. 1 (12.0) | 68.38 | 41.23 | 16.37 |
| 6615 | Wheat CWB, CWHWS, No. 1 (13.0) | 68.38 | 41.23 | 16.37 |
| 6625 | Wheat CWB, CWHWS, No. 1 (14.0) | 68.38 | 41.23 | 16.37 |
| 6635 | Wheat CWB, CWHWS, No. 1 (15.0) | 68.38 | 41.23 | 16.37 |
| 6645 | Wheat CWB, CWHWS, No. 2 | 68.38 | 41.23 | 16.37 |
| 6650 | Wheat CWB, CWHWS, No. 2 (11.0) | 68.38 | 41.23 | 16.37 |
| 6660 | Wheat CWB, CWHWS, No. 2 (12.0) | 68.38 | 41.23 | 16.37 |
| 6670 | Wheat CWB, CWHWS, No. 2 (13.0) | 68.38 | 41.23 | 16.37 |
| 6680 | Wheat CWB, CWHWS, No. 2 (14.0) | 68.38 | 41.23 | 16.37 |
| 6690 | Wheat CWB, CWHWS, No. 2 (15.0) | 68.38 | 41.23 | 16.37 |
| 6700 | Wheat CWB, CWHWS, No. 3 | 46.08 | 30.26 | 11.26 |
| 6703 | Wheat CWB, CWHWS, No. 3 (12.0) | 68.38 | 41.23 | 16.37 |
| 6705 | Wheat CWB, CWHWS, No. 3 (13.0) | 68.38 | 41.23 | 16.37 |
| 6715 | Wheat CWB, CWHWS, No. 3 (14.0) | 68.38 | 41.23 | 16.37 |
| 6723 | Wheat CWB, CWHWS, No. 4 | 37.50 | 22.98 | 7.70 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

December 2011 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|---|-------------|---------|---------|
| 5105 | Barley CWB, CW, No. 1 | 74.00 | 74.00 | 74.00 |
| 5110 | Barley CWB, CW, No. 2 | 74.00 | 74.00 | 74.00 |
| 5115 | Barley CWB, Food Sel. CW Six-Row | 57.08 | 31.73 | 6.89 |
| 5120 | Barley CWB, Food Sel. CW Two-Row | 55.36 | 34.21 | 7.81 |
| 5125 | Barley CWB, Sample Sel. CW Six-Row acct. Fusarium | 57.08 | 31.73 | 6.89 |
| 5130 | Barley CWB, Sample Sel. CW Two-Row acct. Fusarium | 55.36 | 34.21 | 7.81 |
| 5135 | Barley CWB, Sel. CW Six-Row | 57.08 | 31.73 | 6.89 |
| 5145 | Barley CWB, Sel. CW Six-Row Hulless | 57.08 | 31.73 | 6.89 |
| 5150 | Barley CWB, Sel. CW Two-Row | 55.36 | 34.21 | 7.81 |
| 5155 | Barley CWB, Sel. CW Two-Row Hulless | 55.36 | 34.21 | 7.81 |
| 5175 | Barley CWB, Std. CW Hulless | 74.00 | 74.00 | 74.00 |
| 6005 | Wheat CWB, CPS Red, No. 1 | 48.66 | 36.84 | 15.18 |
| 6010 | Wheat CWB, CPS Red, No. 2 | 48.66 | 36.84 | 15.18 |
| 6015 | Wheat CWB, CPS White, No. 1 | 48.91 | 35.88 | 14.75 |
| 6020 | Wheat CWB, CPS White, No. 2 | 48.91 | 35.88 | 14.75 |
| 6025 | Wheat CWB, CW Feed | 45.38 | 31.09 | 12.41 |
| 6030 | Wheat CWB, CW Mixed Grain | 45.38 | 31.09 | 12.41 |
| 6035 | Wheat CWB, CW Sample acct. Fusarium | 45.38 | 31.09 | 12.41 |
| 6040 | Wheat CWB, CW Sample acct. Light Weight | 45.38 | 31.09 | 12.41 |
| 6045 | Wheat CWB, CWAD, No. 1 | 69.37 | 19.19 | 5.47 |
| 6050 | Wheat CWB, CWAD, No. 1 (11.0) | 69.37 | 19.19 | 5.47 |
| 6060 | Wheat CWB, CWAD, No. 1 (12.0) | 69.37 | 19.19 | 5.47 |
| 6070 | Wheat CWB, CWAD, No. 1 (13.0) | 69.37 | 19.19 | 5.47 |
| 6080 | Wheat CWB, CWAD, No. 1 (14.0) | 69.37 | 19.19 | 5.47 |
| 6090 | Wheat CWB, CWAD, No. 1 (15.0) | 69.37 | 19.19 | 5.47 |
| 6100 | Wheat CWB, CWAD, No. 2 | 69.37 | 19.19 | 5.47 |
| 6105 | Wheat CWB, CWAD, No. 2 (11.0) | 69.37 | 19.19 | 5.47 |
| 6115 | Wheat CWB, CWAD, No. 2 (12.0) | 69.37 | 19.19 | 5.47 |
| 6125 | Wheat CWB, CWAD, No. 2 (13.0) | 69.37 | 19.19 | 5.47 |
| 6135 | Wheat CWB, CWAD, No. 2 (14.0) | 69.37 | 19.19 | 5.47 |
| 6145 | Wheat CWB, CWAD, No. 2 (15.0) | 69.37 | 19.19 | 5.47 |
| 6155 | Wheat CWB, CWAD, No. 3 | 66.80 | 12.44 | 2.04 |
| 6160 | Wheat CWB, CWAD, No. 3 (13.0) | 66.80 | 12.44 | 2.04 |
| 6165 | Wheat CWB, CWAD, No. 4 | 75.19 | 40.06 | 17.92 |
| 6170 | Wheat CWB, CWAD, No. 5 | 46.01 | 30.85 | 13.27 |
| 6315 | Wheat CWB, CWES, No. 1 | 77.46 | 42.99 | 17.89 |
| 6320 | Wheat CWB, CWES, No. 1 (12.5) | 77.46 | 42.99 | 17.89 |
| 6325 | Wheat CWB, CWES, No. 2 | 77.46 | 42.99 | 17.89 |
| 6330 | Wheat CWB, CWES, No. 2 (12.5) | 77.46 | 42.99 | 17.89 |
| 6335 | Wheat CWB, CWRs, No. 1 | 73.54 | 45.14 | 18.18 |
| 6340 | Wheat CWB, CWRs, No. 1 (11.0) | 73.54 | 45.14 | 18.18 |
| 6350 | Wheat CWB, CWRs, No. 1 (12.0) | 73.54 | 45.14 | 18.18 |
| 6360 | Wheat CWB, CWRs, No. 1 (13.0) | 73.54 | 45.14 | 18.18 |
| 6370 | Wheat CWB, CWRs, No. 1 (14.0) | 73.54 | 45.14 | 18.18 |
| 6380 | Wheat CWB, CWRs, No. 1 (15.0) | 73.54 | 45.14 | 18.18 |
| 6390 | Wheat CWB, CWRs, No. 2 | 73.54 | 45.14 | 18.18 |
| 6395 | Wheat CWB, CWRs, No. 2 (11.0) | 73.54 | 45.14 | 18.18 |
| 6405 | Wheat CWB, CWRs, No. 2 (12.0) | 73.54 | 45.14 | 18.18 |

Appendix B: 2011 CWB Adjustment Factors

2011 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

December 2011 - Year End

| Code | Description | CWB Initial | EPO 80% | EPO 90% |
|------|--------------------------------------|-------------|---------|---------|
| 6415 | Wheat CWB, CWRS, No. 2 (13.0) | 73.54 | 45.14 | 18.18 |
| 6425 | Wheat CWB, CWRS, No. 2 (14.0) | 73.54 | 45.14 | 18.18 |
| 6435 | Wheat CWB, CWRS, No. 2 (15.0) | 73.54 | 45.14 | 18.18 |
| 6445 | Wheat CWB, CWRS, No. 3 | 49.76 | 36.60 | 14.89 |
| 6448 | Wheat CWB, CWRS, No. 3 (12.0) | 49.76 | 36.60 | 14.89 |
| 6450 | Wheat CWB, CWRS, No. 3 (13.0) | 49.76 | 36.60 | 14.89 |
| 6460 | Wheat CWB, CWRS, No. 3 (14.0) | 49.76 | 36.60 | 14.89 |
| 6470 | Wheat CWB, CWRS, No. 4 | 45.38 | 31.09 | 12.41 |
| 6475 | Wheat CWB, CWRW, No. 1 | 48.67 | 37.46 | 15.50 |
| 6480 | Wheat CWB, CWRW, No. 1 (11.5) | 48.67 | 37.46 | 15.50 |
| 6485 | Wheat CWB, CWRW, No. 2 | 48.67 | 37.46 | 15.50 |
| 6490 | Wheat CWB, CWRW, No. 2 (11.5) | 48.67 | 37.46 | 15.50 |
| 6510 | Wheat CWB, CWRWS, No. 1 (12.0) | 48.67 | 37.46 | 15.50 |
| 6520 | Wheat CWB, CWRWS, No. 1 (13.0) | 48.67 | 37.46 | 15.50 |
| 6530 | Wheat CWB, CWRWS, No. 1 (14.0) | 48.67 | 37.46 | 15.50 |
| 6540 | Wheat CWB, CWRWS, No. 2 (12.0) | 48.67 | 37.46 | 15.50 |
| 6550 | Wheat CWB, CWRWS, No. 2 (13.0) | 48.67 | 37.46 | 15.50 |
| 6560 | Wheat CWB, CWRWS, No. 2 (14.0) | 48.67 | 37.46 | 15.50 |
| 6567 | Wheat CWB, CWSWS, No. 1 (>10.8) | 54.56 | 35.73 | 14.49 |
| 6572 | Wheat CWB, CWSWS, No. 2 (>10.8) | 54.56 | 35.73 | 14.49 |
| 6575 | Wheat CWB, CWSWS, No. 3 | 45.38 | 31.09 | 12.41 |
| 6581 | Wheat CWB, CWSWS, Sel. No. 1 (<10.5) | 54.56 | 35.73 | 14.49 |
| 6586 | Wheat CWB, CWSWS, Sel. No. 2 (<10.5) | 54.56 | 35.73 | 14.49 |
| 6590 | Wheat CWB, CWHWS, No. 1 | 75.07 | 46.67 | 19.22 |
| 6595 | Wheat CWB, CWHWS, No. 1 (11.0) | 75.07 | 46.67 | 19.22 |
| 6605 | Wheat CWB, CWHWS, No. 1 (12.0) | 75.07 | 46.67 | 19.22 |
| 6615 | Wheat CWB, CWHWS, No. 1 (13.0) | 75.07 | 46.67 | 19.22 |
| 6625 | Wheat CWB, CWHWS, No. 1 (14.0) | 75.07 | 46.67 | 19.22 |
| 6635 | Wheat CWB, CWHWS, No. 1 (15.0) | 75.07 | 46.67 | 19.22 |
| 6645 | Wheat CWB, CWHWS, No. 2 | 75.07 | 46.67 | 19.22 |
| 6650 | Wheat CWB, CWHWS, No. 2 (11.0) | 75.07 | 46.67 | 19.22 |
| 6660 | Wheat CWB, CWHWS, No. 2 (12.0) | 75.07 | 46.67 | 19.22 |
| 6670 | Wheat CWB, CWHWS, No. 2 (13.0) | 75.07 | 46.67 | 19.22 |
| 6680 | Wheat CWB, CWHWS, No. 2 (14.0) | 75.07 | 46.67 | 19.22 |
| 6690 | Wheat CWB, CWHWS, No. 2 (15.0) | 75.07 | 46.67 | 19.22 |
| 6700 | Wheat CWB, CWHWS, No. 3 | 49.76 | 36.60 | 14.89 |
| 6703 | Wheat CWB, CWHWS, No. 3 (12.0) | 75.07 | 46.67 | 19.22 |
| 6705 | Wheat CWB, CWHWS, No. 3 (13.0) | 75.07 | 46.67 | 19.22 |
| 6715 | Wheat CWB, CWHWS, No. 3 (14.0) | 75.07 | 46.67 | 19.22 |
| 6723 | Wheat CWB, CWHWS, No. 4 | 45.38 | 31.09 | 12.41 |