



Growing Forward

# AgriStability Program



2012 Canadian Wheat Board (CWB)  
Receivables Adjustment Worksheet Guide



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rajustement des comptes débiteurs de la Commission canadienne du blé (CCB)*

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## **IMPORTANT INFORMATION**

The CWB's marketing monopoly on wheat and barley was removed August 1, 2012, allowing producers to sell their wheat and barley on the open market or voluntarily sell into a commodity pool through the CWB or other agents.

The removal of the CWB monopoly results in changes to the treatment of wheat and barley commodities for the AgriStability program. The Administration will no longer calculate a CWB adjustment for producers with a fiscal year end of August 1, 2012 or later. The CWB adjustment will only be calculated in 2012 for producers with a fiscal year end of **July 31, 2012** or earlier.

The information below is intended only for producers with a fiscal year end of **July 31, 2012** or earlier who either previously submitted the CWB Receivables Adjustment Worksheet or choose to submit the worksheet for their 2012 program year.

## **GENERAL INFORMATION**

### ***About the 2012 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 2012 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.

## **2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

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 2012 CWB-RA worksheet, your 2012 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 2012 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.

### ***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 and your fiscal year end must be **July 31, 2012 or earlier**.

### ***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.

## **2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

### ***If you have NOT previously submitted the worksheet:***

Submit the CWB-RA worksheet to the Administration:

- **At the same time as your 2012 AgriStability harmonized form:** If you are submitting the CWB-RA worksheet to the Administration at the same time as you are submitting your 2012 harmonized form to CRA, check the “CWB Receivables Adjustment Worksheet” box on page 1 of the 2012 Statement A.

**OR**

- **As an adjustment after your 2012 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 2012 Calculation of Program Benefits.

### ***If you have previously submitted the worksheet:***

- You must submit the completed CWB-RA Worksheet Schedule 2 if you participate for the 2012 AgriStability program. Submit the CWB-RA Worksheet to the Administration at the same time you submit your 2012 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 2012 Statement A.
- If the CWB-RA worksheet is not sent in at the same time you submit your 2012 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***. 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***

## **2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide**

*Adjustment and Schedule 2 - Ending Receivables Adjustment* for each operation, using the same operation numbers that you provided on your 2012 AgriStability harmonized form.

### **Participant information:**

- Provide your name, and Participant 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 **2011 fiscal year**.

#### **Example:**

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.

- For *Schedule 2 - Ending Receivables Adjustment*, provide the fiscal year start and end dates for your operation as reported to the CRA for the **2012 fiscal year**.

#### **Example:**

If your 2012 fiscal year end was March 31, 2012, report all CWB commodities that you sold at the CWB Initial Price, the EPO 80% or the EPO 90% from August 1, 2011 to March 31, 2012.

### **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 2011 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 2012 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 March 31, on *Schedule 1 Opening Receivables Adjustment*, use the March 2011 Adjustment Value. For *Schedule 2 Ending Receivables Adjustment*, use the March 2012 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: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### January 2011- Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>January 2011- Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### February 2011 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### February 2011 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	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)	97.79	55.39	21.55
6705	WHEAT CWB, CWHWS, NO. 3 (13.0)	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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>March 2011 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	BARLEY CWB, CW, NO. 1	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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>March 2011 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>April 2011 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	BARLEY CWB, CW, NO. 1	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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>April 2011 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>May 2011 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	BARLEY CWB, CW, NO. 1	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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### May 2011 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>June 2011 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	BARLEY CWB, CW, NO. 1	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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>June 2011 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>July 2011 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	BARLEY CWB, CW, NO. 1	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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>July 2011 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### August 2011 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### August 2011 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### September 2011 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### September 2011 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### October 2011 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### October 2011 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### November 2011 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### November 2011 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### December 2011 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
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 A: 2011 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### December 2011 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	WHEAT CWB, CWRS, NO. 2 (13.0)	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

## Appendix B: 2012 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### January 2012 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
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	62.11	62.11	62.11
5120	Barley CWB, Food Sel. CW Two-Row	60.56	60.56	60.56
5125	Barley CWB, Sample Sel. CW Six-Row acct. Fusarium	62.11	62.11	62.11
5130	Barley CWB, Sample Sel. CW Two-Row acct. Fusarium	60.56	60.56	60.56
5135	Barley CWB, Sel. CW Six-Row	62.11	62.11	62.11
5145	Barley CWB, Sel. CW Six-Row Hulless	62.11	62.11	62.11
5150	Barley CWB, Sel. CW Two-Row	60.56	60.56	60.56
5155	Barley CWB, Sel. CW Two-Row Hulless	60.56	60.56	60.56
5175	Barley CWB, Std. CW Hulless	74.00	74.00	74.00
6005	Wheat CWB, CPS Red, No. 1	49.16	37.80	15.76
6010	Wheat CWB, CPS Red, No. 2	49.16	37.80	15.76
6015	Wheat CWB, CPS White, No. 1	50.17	36.81	15.24
6020	Wheat CWB, CPS White, No. 2	50.17	36.81	15.24
6025	Wheat CWB, CW Feed	47.99	32.60	13.35
6030	Wheat CWB, CW Mixed Grain	47.99	32.60	13.35
6035	Wheat CWB, CW Sample acct. Fusarium	47.99	32.60	13.35
6040	Wheat CWB, CW Sample acct. Light Weight	47.99	32.60	13.35
6045	Wheat CWB, CWAD, No. 1	66.52	66.52	3.91
6050	Wheat CWB, CWAD, No. 1 (11.0)	66.52	66.52	3.91
6060	Wheat CWB, CWAD, No. 1 (12.0)	66.52	66.52	3.91
6070	Wheat CWB, CWAD, No. 1 (13.0)	66.52	66.52	3.91
6080	Wheat CWB, CWAD, No. 1 (14.0)	66.52	66.52	3.91
6090	Wheat CWB, CWAD, No. 1 (15.0)	66.52	66.52	3.91
6100	Wheat CWB, CWAD, No. 2	66.52	66.52	3.91
6105	Wheat CWB, CWAD, No. 2 (11.0)	66.52	66.52	3.91
6115	Wheat CWB, CWAD, No. 2 (12.0)	66.52	66.52	3.91
6125	Wheat CWB, CWAD, No. 2 (13.0)	66.52	66.52	3.91
6135	Wheat CWB, CWAD, No. 2 (14.0)	66.52	66.52	3.91
6145	Wheat CWB, CWAD, No. 2 (15.0)	66.52	66.52	3.91
6155	Wheat CWB, CWAD, No. 3	64.83	12.34	0.93
6160	Wheat CWB, CWAD, No. 3 (13.0)	64.83	12.34	0.93
6165	Wheat CWB, CWAD, No. 4	76.21	40.82	16.87
6170	Wheat CWB, CWAD, No. 5	49.82	32.43	13.20
6315	Wheat CWB, CWES, No. 1	81.11	44.64	18.84
6320	Wheat CWB, CWES, No. 1 (12.5)	81.11	44.64	18.84
6325	Wheat CWB, CWES, No. 2	81.11	44.64	18.84
6330	Wheat CWB, CWES, No. 2 (12.5)	81.11	44.64	18.84
6335	Wheat CWB, CWRS, No. 1	78.07	78.07	19.42
6340	Wheat CWB, CWRS, No. 1 (11.0)	78.07	78.07	19.42
6350	Wheat CWB, CWRS, No. 1 (12.0)	78.07	78.07	19.42
6360	Wheat CWB, CWRS, No. 1 (13.0)	78.07	78.07	19.42
6370	Wheat CWB, CWRS, No. 1 (14.0)	78.07	78.07	19.42
6380	Wheat CWB, CWRS, No. 1 (15.0)	78.07	78.07	19.42
6390	Wheat CWB, CWRS, No. 2	78.07	78.07	19.42

## Appendix B: 2012 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### January 2012 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6395	Wheat CWB, CWRS, No. 2 (11.0)	78.07	78.07	19.42
6405	Wheat CWB, CWRS, No. 2 (12.0)	78.07	78.07	19.42
6415	Wheat CWB, CWRS, No. 2 (13.0)	78.07	78.07	19.42
6425	Wheat CWB, CWRS, No. 2 (14.0)	78.07	78.07	19.42
6435	Wheat CWB, CWRS, No. 2 (15.0)	78.07	78.07	19.42
6445	Wheat CWB, CWRS, No. 3	48.51	37.40	15.40
6448	Wheat CWB, CWRS, No. 3 (12.0)	48.51	37.40	15.40
6450	Wheat CWB, CWRS, No. 3 (13.0)	48.51	37.40	15.40
6460	Wheat CWB, CWRS, No. 3 (14.0)	48.51	37.40	15.40
6470	Wheat CWB, CWRS, No. 4	47.99	32.60	13.35
6475	Wheat CWB, CWRW, No. 1	49.98	38.43	16.02
6480	Wheat CWB, CWRW, No. 1 (11.5)	49.98	38.43	16.02
6485	Wheat CWB, CWRW, No. 2	49.98	38.43	16.02
6490	Wheat CWB, CWRW, No. 2 (11.5)	49.98	38.43	16.02
6510	Wheat CWB, CWRWS, No. 1 (12.0)	49.98	38.43	16.02
6520	Wheat CWB, CWRWS, No. 1 (13.0)	49.98	38.43	16.02
6530	Wheat CWB, CWRWS, No. 1 (14.0)	49.98	38.43	16.02
6540	Wheat CWB, CWRWS, No. 2 (12.0)	49.98	38.43	16.02
6550	Wheat CWB, CWRWS, No. 2 (13.0)	49.98	38.43	16.02
6560	Wheat CWB, CWRWS, No. 2 (14.0)	49.98	38.43	16.02
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	59.60	37.24	15.23
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	59.60	37.24	15.23
6575	Wheat CWB, CWSWS, No. 3	47.99	32.60	13.35
6581	Wheat CWB, CWSWS, Sel. No. 1 (<10.5)	59.60	37.24	15.23
6586	Wheat CWB, CWSWS, Sel. No. 2 (<10.5)	59.60	37.24	15.23
6590	Wheat CWB, CWHWS, No. 1	79.28	79.28	20.40
6595	Wheat CWB, CWHWS, No. 1 (11.0)	79.28	79.28	20.40
6605	Wheat CWB, CWHWS, No. 1 (12.0)	79.28	79.28	20.40
6615	Wheat CWB, CWHWS, No. 1 (13.0)	79.28	79.28	20.40
6625	Wheat CWB, CWHWS, No. 1 (14.0)	79.28	79.28	20.40
6635	Wheat CWB, CWHWS, No. 1 (15.0)	79.28	79.28	20.40
6645	Wheat CWB, CWHWS, No. 2	79.28	79.28	20.40
6650	Wheat CWB, CWHWS, No. 2 (11.0)	79.28	79.28	20.40
6660	Wheat CWB, CWHWS, No. 2 (12.0)	79.28	79.28	20.40
6670	Wheat CWB, CWHWS, No. 2 (13.0)	79.28	79.28	20.40
6680	Wheat CWB, CWHWS, No. 2 (14.0)	79.28	79.28	20.40
6690	Wheat CWB, CWHWS, No. 2 (15.0)	79.28	79.28	20.40
6700	Wheat CWB, CWHWS, No. 3	48.51	37.40	15.40
6703	Wheat CWB, CWHWS, No. 3 (12.0)	79.28	79.28	20.40
6705	Wheat CWB, CWHWS, No. 3 (13.0)	79.28	79.28	20.40
6715	Wheat CWB, CWHWS, No. 3 (14.0)	79.28	79.28	20.40
6723	Wheat CWB, CWHWS, No. 4	47.99	32.60	13.35

## Appendix B: 2012 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>February 2012 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	Barley CWB, CW, No. 1	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	13.11	13.11	13.11
5120	Barley CWB, Food Sel. CW Two-Row	10.69	10.69	10.69
5125	Barley CWB, Sample Sel. CW Six-Row acct. Fusarium	13.11	13.11	13.11
5130	Barley CWB, Sample Sel. CW Two-Row acct. Fusarium	10.69	10.69	10.69
5135	Barley CWB, Sel. CW Six-Row	13.11	13.11	13.11
5145	Barley CWB, Sel. CW Six-Row Hulless	13.11	13.11	13.11
5150	Barley CWB, Sel. CW Two-Row	10.69	10.69	10.69
5155	Barley CWB, Sel. CW Two-Row Hulless	10.69	10.69	10.69
5175	Barley CWB, Std. CW Hulless	74.00	74.00	74.00
6005	Wheat CWB, CPS Red, No. 1	53.84	38.34	15.80
6010	Wheat CWB, CPS Red, No. 2	53.84	38.34	15.80
6015	Wheat CWB, CPS White, No. 1	54.87	37.37	15.33
6020	Wheat CWB, CPS White, No. 2	54.87	37.37	15.33
6025	Wheat CWB, CW Feed	52.51	33.01	13.44
6030	Wheat CWB, CW Mixed Grain	52.51	33.01	13.44
6035	Wheat CWB, CW Sample acct. Fusarium	52.51	33.01	13.44
6040	Wheat CWB, CW Sample acct. Light Weight	52.51	33.01	13.44
6045	Wheat CWB, CWAD, No. 1	31.87	31.87	4.07
6050	Wheat CWB, CWAD, No. 1 (11.0)	31.87	31.87	4.07
6060	Wheat CWB, CWAD, No. 1 (12.0)	31.87	31.87	4.07
6070	Wheat CWB, CWAD, No. 1 (13.0)	31.87	31.87	4.07
6080	Wheat CWB, CWAD, No. 1 (14.0)	31.87	31.87	4.07
6090	Wheat CWB, CWAD, No. 1 (15.0)	31.87	31.87	4.07
6100	Wheat CWB, CWAD, No. 2	31.87	31.87	4.07
6105	Wheat CWB, CWAD, No. 2 (11.0)	31.87	31.87	4.07
6115	Wheat CWB, CWAD, No. 2 (12.0)	31.87	31.87	4.07
6125	Wheat CWB, CWAD, No. 2 (13.0)	31.87	31.87	4.07
6135	Wheat CWB, CWAD, No. 2 (14.0)	31.87	31.87	4.07
6145	Wheat CWB, CWAD, No. 2 (15.0)	31.87	31.87	4.07
6155	Wheat CWB, CWAD, No. 3	33.33	16.57	1.50
6160	Wheat CWB, CWAD, No. 3 (13.0)	33.33	16.57	1.50
6165	Wheat CWB, CWAD, No. 4	78.88	39.38	15.00
6170	Wheat CWB, CWAD, No. 5	54.32	32.82	13.26
6315	Wheat CWB, CWES, No. 1	83.70	45.45	19.22
6320	Wheat CWB, CWES, No. 1 (12.5)	83.70	45.45	19.22
6325	Wheat CWB, CWES, No. 2	83.70	45.45	19.22
6330	Wheat CWB, CWES, No. 2 (12.5)	83.70	45.45	19.22
6335	Wheat CWB, CWRS, No. 1	58.48	58.48	21.92
6340	Wheat CWB, CWRS, No. 1 (11.0)	58.48	58.48	21.92
6350	Wheat CWB, CWRS, No. 1 (12.0)	58.48	58.48	21.92
6360	Wheat CWB, CWRS, No. 1 (13.0)	58.48	58.48	21.92
6370	Wheat CWB, CWRS, No. 1 (14.0)	58.48	58.48	21.92
6380	Wheat CWB, CWRS, No. 1 (15.0)	58.48	58.48	21.92
6390	Wheat CWB, CWRS, No. 2	58.48	58.48	21.92
6395	Wheat CWB, CWRS, No. 2 (11.0)	58.48	58.48	21.92
6405	Wheat CWB, CWRS, No. 2 (12.0)	58.48	58.48	21.92

## Appendix B: 2012 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### February 2012 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	Wheat CWB, CWRS, No. 2 (13.0)	58.48	58.48	21.92
6425	Wheat CWB, CWRS, No. 2 (14.0)	58.48	58.48	21.92
6435	Wheat CWB, CWRS, No. 2 (15.0)	58.48	58.48	21.92
6445	Wheat CWB, CWRS, No. 3	48.89	37.64	15.63
6448	Wheat CWB, CWRS, No. 3 (12.0)	48.89	37.64	15.63
6450	Wheat CWB, CWRS, No. 3 (13.0)	48.89	37.64	15.63
6460	Wheat CWB, CWRS, No. 3 (14.0)	48.89	37.64	15.63
6470	Wheat CWB, CWRS, No. 4	52.51	33.01	13.44
6475	Wheat CWB, CWRW, No. 1	53.80	38.90	16.07
6480	Wheat CWB, CWRW, No. 1 (11.5)	53.80	38.90	16.07
6485	Wheat CWB, CWRW, No. 2	53.80	38.90	16.07
6490	Wheat CWB, CWRW, No. 2 (11.5)	53.80	38.90	16.07
6510	Wheat CWB, CWRWS, No. 1 (12.0)	53.80	38.90	16.07
6520	Wheat CWB, CWRWS, No. 1 (13.0)	53.80	38.90	16.07
6530	Wheat CWB, CWRWS, No. 1 (14.0)	53.80	38.90	16.07
6540	Wheat CWB, CWRWS, No. 2 (12.0)	53.80	38.90	16.07
6550	Wheat CWB, CWRWS, No. 2 (13.0)	53.80	38.90	16.07
6560	Wheat CWB, CWRWS, No. 2 (14.0)	53.80	38.90	16.07
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	65.69	38.39	15.74
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	65.69	38.39	15.74
6575	Wheat CWB, CWSWS, No. 3	52.51	33.01	13.44
6581	Wheat CWB, CWSWS, Sel. No. 1 (<10.5)	65.69	38.39	15.74
6586	Wheat CWB, CWSWS, Sel. No. 2 (<10.5)	65.69	38.39	15.74
6590	Wheat CWB, CWHWS, No. 1	58.48	58.48	21.92
6595	Wheat CWB, CWHWS, No. 1 (11.0)	58.48	58.48	21.92
6605	Wheat CWB, CWHWS, No. 1 (12.0)	58.48	58.48	21.92
6615	Wheat CWB, CWHWS, No. 1 (13.0)	58.48	58.48	21.92
6625	Wheat CWB, CWHWS, No. 1 (14.0)	58.48	58.48	21.92
6635	Wheat CWB, CWHWS, No. 1 (15.0)	58.48	58.48	21.92
6645	Wheat CWB, CWHWS, No. 2	58.48	58.48	21.92
6650	Wheat CWB, CWHWS, No. 2 (11.0)	58.48	58.48	21.92
6660	Wheat CWB, CWHWS, No. 2 (12.0)	58.48	58.48	21.92
6670	Wheat CWB, CWHWS, No. 2 (13.0)	58.48	58.48	21.92
6680	Wheat CWB, CWHWS, No. 2 (14.0)	58.48	58.48	21.92
6690	Wheat CWB, CWHWS, No. 2 (15.0)	58.48	58.48	21.92
6700	Wheat CWB, CWHWS, No. 3	48.96	37.71	15.70
6703	Wheat CWB, CWHWS, No. 3 (12.0)	58.48	58.48	21.92
6705	Wheat CWB, CWHWS, No. 3 (13.0)	58.48	58.48	21.92
6715	Wheat CWB, CWHWS, No. 3 (14.0)	58.48	58.48	21.92
6723	Wheat CWB, CWHWS, No. 4	52.51	33.01	13.44

## Appendix B: 2012 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### March 2012 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
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	15.51	15.51	15.51
5120	Barley CWB, Food Sel. CW Two-Row	13.14	13.14	13.14
5125	Barley CWB, Sample Sel. CW Six-Row acct. Fusarium	15.51	15.51	15.51
5130	Barley CWB, Sample Sel. CW Two-Row acct. Fusarium	13.14	13.14	13.14
5135	Barley CWB, Sel. CW Six-Row	15.51	15.51	15.51
5145	Barley CWB, Sel. CW Six-Row Hulless	15.51	15.51	15.51
5150	Barley CWB, Sel. CW Two-Row	13.14	13.14	13.14
5155	Barley CWB, Sel. CW Two-Row Hulless	13.14	13.14	13.14
5175	Barley CWB, Std. CW Hulless	74.00	74.00	74.00
6005	Wheat CWB, CPS Red, No. 1	62.20	62.20	17.58
6010	Wheat CWB, CPS Red, No. 2	62.20	62.20	17.58
6015	Wheat CWB, CPS White, No. 1	63.47	63.47	17.34
6020	Wheat CWB, CPS White, No. 2	63.47	63.47	17.34
6025	Wheat CWB, CW Feed	57.77	57.77	12.21
6030	Wheat CWB, CW Mixed Grain	57.77	57.77	12.21
6035	Wheat CWB, CW Sample acct. Fusarium	57.77	57.77	12.21
6040	Wheat CWB, CW Sample acct. Light Weight	57.77	57.77	12.21
6045	Wheat CWB, CWAD, No. 1	49.67	49.67	8.33
6050	Wheat CWB, CWAD, No. 1 (11.0)	49.67	49.67	8.33
6060	Wheat CWB, CWAD, No. 1 (12.0)	49.67	49.67	8.33
6070	Wheat CWB, CWAD, No. 1 (13.0)	49.67	49.67	8.33
6080	Wheat CWB, CWAD, No. 1 (14.0)	49.67	49.67	8.33
6090	Wheat CWB, CWAD, No. 1 (15.0)	49.67	49.67	8.33
6100	Wheat CWB, CWAD, No. 2	49.67	49.67	8.33
6105	Wheat CWB, CWAD, No. 2 (11.0)	49.67	49.67	8.33
6115	Wheat CWB, CWAD, No. 2 (12.0)	49.67	49.67	8.33
6125	Wheat CWB, CWAD, No. 2 (13.0)	49.67	49.67	8.33
6135	Wheat CWB, CWAD, No. 2 (14.0)	49.67	49.67	8.33
6145	Wheat CWB, CWAD, No. 2 (15.0)	49.67	49.67	8.33
6155	Wheat CWB, CWAD, No. 3	51.23	34.13	6.16
6160	Wheat CWB, CWAD, No. 3 (13.0)	51.23	34.13	6.16
6165	Wheat CWB, CWAD, No. 4	80.53	41.03	15.53
6170	Wheat CWB, CWAD, No. 5	59.85	32.75	12.29
6315	Wheat CWB, CWES, No. 1	104.15	104.15	30.36
6320	Wheat CWB, CWES, No. 1 (12.5)	104.15	104.15	30.36
6325	Wheat CWB, CWES, No. 2	104.15	104.15	30.36
6330	Wheat CWB, CWES, No. 2 (12.5)	104.15	104.15	30.36
6335	Wheat CWB, CWRs, No. 1	70.61	70.61	24.74
6340	Wheat CWB, CWRs, No. 1 (11.0)	70.61	70.61	24.74
6350	Wheat CWB, CWRs, No. 1 (12.0)	70.61	70.61	24.74
6360	Wheat CWB, CWRs, No. 1 (13.0)	70.61	70.61	24.74
6370	Wheat CWB, CWRs, No. 1 (14.0)	70.61	70.61	24.74
6380	Wheat CWB, CWRs, No. 1 (15.0)	70.61	70.61	24.74
6390	Wheat CWB, CWRs, No. 2	70.61	70.61	24.74
6395	Wheat CWB, CWRs, No. 2 (11.0)	70.61	70.61	24.74
6405	Wheat CWB, CWRs, No. 2 (12.0)	70.61	70.61	24.74

## Appendix B: 2012 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### March 2012 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	Wheat CWB, CWRS, No. 2 (13.0)	70.61	70.61	24.74
6425	Wheat CWB, CWRS, No. 2 (14.0)	70.61	70.61	24.74
6435	Wheat CWB, CWRS, No. 2 (15.0)	70.61	70.61	24.74
6445	Wheat CWB, CWRS, No. 3	59.69	59.69	18.00
6448	Wheat CWB, CWRS, No. 3 (12.0)	59.69	59.69	18.00
6450	Wheat CWB, CWRS, No. 3 (13.0)	59.69	59.69	18.00
6460	Wheat CWB, CWRS, No. 3 (14.0)	59.69	59.69	18.00
6470	Wheat CWB, CWRS, No. 4	57.77	57.77	12.21
6475	Wheat CWB, CWRW, No. 1	63.44	63.44	18.21
6480	Wheat CWB, CWRW, No. 1 (11.5)	63.44	63.44	18.21
6485	Wheat CWB, CWRW, No. 2	63.44	63.44	18.21
6490	Wheat CWB, CWRW, No. 2 (11.5)	63.44	63.44	18.21
6510	Wheat CWB, CWRWS, No. 1 (12.0)	63.44	63.44	18.21
6520	Wheat CWB, CWRWS, No. 1 (13.0)	63.44	63.44	18.21
6530	Wheat CWB, CWRWS, No. 1 (14.0)	63.44	63.44	18.21
6540	Wheat CWB, CWRWS, No. 2 (12.0)	63.44	63.44	18.21
6550	Wheat CWB, CWRWS, No. 2 (13.0)	63.44	63.44	18.21
6560	Wheat CWB, CWRWS, No. 2 (14.0)	63.44	63.44	18.21
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	74.35	74.35	17.81
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	74.35	74.35	17.81
6575	Wheat CWB, CWSWS, No. 3	57.77	57.77	12.21
6581	Wheat CWB, CWSWS, Sel. No. 1 (<10.5)	74.35	74.35	17.81
6586	Wheat CWB, CWSWS, Sel. No. 2 (<10.5)	74.35	74.35	17.81
6590	Wheat CWB, CWHWS, No. 1	70.61	70.61	24.74
6595	Wheat CWB, CWHWS, No. 1 (11.0)	70.61	70.61	24.74
6605	Wheat CWB, CWHWS, No. 1 (12.0)	70.61	70.61	24.74
6615	Wheat CWB, CWHWS, No. 1 (13.0)	70.61	70.61	24.74
6625	Wheat CWB, CWHWS, No. 1 (14.0)	70.61	70.61	24.74
6635	Wheat CWB, CWHWS, No. 1 (15.0)	70.61	70.61	24.74
6645	Wheat CWB, CWHWS, No. 2	70.61	70.61	24.74
6650	Wheat CWB, CWHWS, No. 2 (11.0)	70.61	70.61	24.74
6660	Wheat CWB, CWHWS, No. 2 (12.0)	70.61	70.61	24.74
6670	Wheat CWB, CWHWS, No. 2 (13.0)	70.61	70.61	24.74
6680	Wheat CWB, CWHWS, No. 2 (14.0)	70.61	70.61	24.74
6690	Wheat CWB, CWHWS, No. 2 (15.0)	70.61	70.61	24.74
6700	Wheat CWB, CWHWS, No. 3	59.69	59.69	18.00
6703	Wheat CWB, CWHWS, No. 3 (12.0)	70.61	70.61	24.74
6705	Wheat CWB, CWHWS, No. 3 (13.0)	70.61	70.61	24.74
6715	Wheat CWB, CWHWS, No. 3 (14.0)	70.61	70.61	24.74
6723	Wheat CWB, CWHWS, No. 4	57.77	57.77	12.21

## Appendix B: 2012 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### April 2012 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
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	16.39	16.39	16.39
5120	Barley CWB, Food Sel. CW Two-Row	14.29	14.29	14.29
5125	Barley CWB, Sample Sel. CW Six-Row acct. Fusarium	16.39	16.39	16.39
5130	Barley CWB, Sample Sel. CW Two-Row acct. Fusarium	14.29	14.29	14.29
5135	Barley CWB, Sel. CW Six-Row	16.39	16.39	16.39
5145	Barley CWB, Sel. CW Six-Row Hulless	16.39	16.39	16.39
5150	Barley CWB, Sel. CW Two-Row	14.29	14.29	14.29
5155	Barley CWB, Sel. CW Two-Row Hulless	14.29	14.29	14.29
5175	Barley CWB, Std. CW Hulless	74.00	74.00	74.00
6005	Wheat CWB, CPS Red, No. 1	49.89	49.89	17.39
6010	Wheat CWB, CPS Red, No. 2	49.89	49.89	17.39
6015	Wheat CWB, CPS White, No. 1	51.04	51.04	17.64
6020	Wheat CWB, CPS White, No. 2	51.04	51.04	17.64
6025	Wheat CWB, CW Feed	49.91	49.91	14.66
6030	Wheat CWB, CW Mixed Grain	49.91	49.91	14.66
6035	Wheat CWB, CW Sample acct. Fusarium	49.91	49.91	14.66
6040	Wheat CWB, CW Sample acct. Light Weight	49.91	49.91	14.66
6045	Wheat CWB, CWAD, No. 1	57.72	57.72	11.57
6050	Wheat CWB, CWAD, No. 1 (11.0)	57.72	57.72	11.57
6060	Wheat CWB, CWAD, No. 1 (12.0)	57.72	57.72	11.57
6070	Wheat CWB, CWAD, No. 1 (13.0)	57.72	57.72	11.57
6080	Wheat CWB, CWAD, No. 1 (14.0)	57.72	57.72	11.57
6090	Wheat CWB, CWAD, No. 1 (15.0)	57.72	57.72	11.57
6100	Wheat CWB, CWAD, No. 2	57.72	57.72	11.57
6105	Wheat CWB, CWAD, No. 2 (11.0)	57.72	57.72	11.57
6115	Wheat CWB, CWAD, No. 2 (12.0)	57.72	57.72	11.57
6125	Wheat CWB, CWAD, No. 2 (13.0)	57.72	57.72	11.57
6135	Wheat CWB, CWAD, No. 2 (14.0)	57.72	57.72	11.57
6145	Wheat CWB, CWAD, No. 2 (15.0)	57.72	57.72	11.57
6155	Wheat CWB, CWAD, No. 3	57.79	39.89	9.89
6160	Wheat CWB, CWAD, No. 3 (13.0)	57.79	39.89	9.89
6165	Wheat CWB, CWAD, No. 4	84.68	44.38	18.88
6170	Wheat CWB, CWAD, No. 5	63.20	36.10	15.05
6315	Wheat CWB, CWES, No. 1	54.34	54.34	21.34
6320	Wheat CWB, CWES, No. 1 (12.5)	54.34	54.34	21.34
6325	Wheat CWB, CWES, No. 2	54.34	54.34	21.34
6330	Wheat CWB, CWES, No. 2 (12.5)	54.34	54.34	21.34
6335	Wheat CWB, CWRs, No. 1	53.84	53.84	23.84
6340	Wheat CWB, CWRs, No. 1 (11.0)	53.84	53.84	23.84
6350	Wheat CWB, CWRs, No. 1 (12.0)	53.84	53.84	23.84
6360	Wheat CWB, CWRs, No. 1 (13.0)	53.84	53.84	23.84
6370	Wheat CWB, CWRs, No. 1 (14.0)	53.84	53.84	23.84
6380	Wheat CWB, CWRs, No. 1 (15.0)	53.84	53.84	23.84
6390	Wheat CWB, CWRs, No. 2	53.84	53.84	23.84
6395	Wheat CWB, CWRs, No. 2 (11.0)	53.84	53.84	23.84
6405	Wheat CWB, CWRs, No. 2 (12.0)	53.84	53.84	23.84

## Appendix B: 2012 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### April 2012 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	Wheat CWB, CWRS, No. 2 (13.0)	53.84	53.84	23.84
6425	Wheat CWB, CWRS, No. 2 (14.0)	53.84	53.84	23.84
6435	Wheat CWB, CWRS, No. 2 (15.0)	53.84	53.84	23.84
6445	Wheat CWB, CWRS, No. 3	35.34	35.34	16.14
6448	Wheat CWB, CWRS, No. 3 (12.0)	35.34	35.34	16.14
6450	Wheat CWB, CWRS, No. 3 (13.0)	35.34	35.34	16.14
6460	Wheat CWB, CWRS, No. 3 (14.0)	35.34	35.34	16.14
6470	Wheat CWB, CWRS, No. 4	49.91	49.91	14.66
6475	Wheat CWB, CWRW, No. 1	52.11	52.11	18.01
6480	Wheat CWB, CWRW, No. 1 (11.5)	52.11	52.11	18.01
6485	Wheat CWB, CWRW, No. 2	52.11	52.11	18.01
6490	Wheat CWB, CWRW, No. 2 (11.5)	52.11	52.11	18.01
6510	Wheat CWB, CWRWS, No. 1 (12.0)	52.11	52.11	18.01
6520	Wheat CWB, CWRWS, No. 1 (13.0)	52.11	52.11	18.01
6530	Wheat CWB, CWRWS, No. 1 (14.0)	52.11	52.11	18.01
6540	Wheat CWB, CWRWS, No. 2 (12.0)	52.11	52.11	18.01
6550	Wheat CWB, CWRWS, No. 2 (13.0)	52.11	52.11	18.01
6560	Wheat CWB, CWRWS, No. 2 (14.0)	52.11	52.11	18.01
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	50.05	50.05	16.05
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	50.05	50.05	16.05
6575	Wheat CWB, CWSWS, No. 3	49.91	49.91	14.66
6581	Wheat CWB, CWSWS, Sel. No. 1 (<10.5)	50.05	50.05	16.05
6586	Wheat CWB, CWSWS, Sel. No. 2 (<10.5)	50.05	50.05	16.05
6590	Wheat CWB, CWHWS, No. 1	53.84	53.84	23.84
6595	Wheat CWB, CWHWS, No. 1 (11.0)	53.84	53.84	23.84
6605	Wheat CWB, CWHWS, No. 1 (12.0)	53.84	53.84	23.84
6615	Wheat CWB, CWHWS, No. 1 (13.0)	53.84	53.84	23.84
6625	Wheat CWB, CWHWS, No. 1 (14.0)	53.84	53.84	23.84
6635	Wheat CWB, CWHWS, No. 1 (15.0)	53.84	53.84	23.84
6645	Wheat CWB, CWHWS, No. 2	53.84	53.84	23.84
6650	Wheat CWB, CWHWS, No. 2 (11.0)	53.84	53.84	23.84
6660	Wheat CWB, CWHWS, No. 2 (12.0)	53.84	53.84	23.84
6670	Wheat CWB, CWHWS, No. 2 (13.0)	53.84	53.84	23.84
6680	Wheat CWB, CWHWS, No. 2 (14.0)	53.84	53.84	23.84
6690	Wheat CWB, CWHWS, No. 2 (15.0)	53.84	53.84	23.84
6700	Wheat CWB, CWHWS, No. 3	35.34	35.34	16.14
6703	Wheat CWB, CWHWS, No. 3 (12.0)	53.84	53.84	23.84
6705	Wheat CWB, CWHWS, No. 3 (13.0)	53.84	53.84	23.84
6715	Wheat CWB, CWHWS, No. 3 (14.0)	53.84	53.84	23.84
6723	Wheat CWB, CWHWS, No. 4	49.91	49.91	14.66

## Appendix B: 2012 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### **May 2012 - Year End**

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
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	20.49	20.49	20.49
5120	Barley CWB, Food Sel. CW Two-Row	18.18	18.18	18.18
5125	Barley CWB, Sample Sel. CW Six-Row acct. Fusarium	20.49	20.49	20.49
5130	Barley CWB, Sample Sel. CW Two-Row acct. Fusarium	18.18	18.18	18.18
5135	Barley CWB, Sel. CW Six-Row	20.49	20.49	20.49
5145	Barley CWB, Sel. CW Six-Row Hulless	20.49	20.49	20.49
5150	Barley CWB, Sel. CW Two-Row	18.18	18.18	18.18
5155	Barley CWB, Sel. CW Two-Row Hulless	18.18	18.18	18.18
5175	Barley CWB, Std. CW Hulless	74.00	74.00	74.00
6005	Wheat CWB, CPS Red, No. 1	51.61	51.61	51.61
6010	Wheat CWB, CPS Red, No. 2	51.61	51.61	51.61
6015	Wheat CWB, CPS White, No. 1	53.19	53.19	53.19
6020	Wheat CWB, CPS White, No. 2	53.19	53.19	53.19
6025	Wheat CWB, CW Feed	49.83	49.83	49.83
6030	Wheat CWB, CW Mixed Grain	49.83	49.83	49.83
6035	Wheat CWB, CW Sample acct. Fusarium	49.83	49.83	49.83
6040	Wheat CWB, CW Sample acct. Light Weight	49.83	49.83	49.83
6045	Wheat CWB, CWAD, No. 1	62.05	62.05	62.05
6050	Wheat CWB, CWAD, No. 1 (11.0)	62.05	62.05	62.05
6060	Wheat CWB, CWAD, No. 1 (12.0)	62.05	62.05	62.05
6070	Wheat CWB, CWAD, No. 1 (13.0)	62.05	62.05	62.05
6080	Wheat CWB, CWAD, No. 1 (14.0)	62.05	62.05	62.05
6090	Wheat CWB, CWAD, No. 1 (15.0)	62.05	62.05	62.05
6100	Wheat CWB, CWAD, No. 2	62.05	62.05	62.05
6105	Wheat CWB, CWAD, No. 2 (11.0)	62.05	62.05	62.05
6115	Wheat CWB, CWAD, No. 2 (12.0)	62.05	62.05	62.05
6125	Wheat CWB, CWAD, No. 2 (13.0)	62.05	62.05	62.05
6135	Wheat CWB, CWAD, No. 2 (14.0)	62.05	62.05	62.05
6145	Wheat CWB, CWAD, No. 2 (15.0)	62.05	62.05	62.05
6155	Wheat CWB, CWAD, No. 3	62.05	62.05	62.05
6160	Wheat CWB, CWAD, No. 3 (13.0)	62.05	62.05	62.05
6165	Wheat CWB, CWAD, No. 4	86.31	86.31	20.11
6170	Wheat CWB, CWAD, No. 5	63.27	63.27	63.27
6315	Wheat CWB, CWES, No. 1	58.19	58.19	58.19
6320	Wheat CWB, CWES, No. 1 (12.5)	58.19	58.19	58.19
6325	Wheat CWB, CWES, No. 2	58.19	58.19	58.19
6330	Wheat CWB, CWES, No. 2 (12.5)	58.19	58.19	58.19
6335	Wheat CWB, CWRs, No. 1	57.71	57.71	57.71
6340	Wheat CWB, CWRs, No. 1 (11.0)	57.71	57.71	57.71
6350	Wheat CWB, CWRs, No. 1 (12.0)	57.71	57.71	57.71
6360	Wheat CWB, CWRs, No. 1 (13.0)	57.71	57.71	57.71
6370	Wheat CWB, CWRs, No. 1 (14.0)	57.71	57.71	57.71
6380	Wheat CWB, CWRs, No. 1 (15.0)	57.71	57.71	57.71
6390	Wheat CWB, CWRs, No. 2	57.71	57.71	57.71
6395	Wheat CWB, CWRs, No. 2 (11.0)	57.71	57.71	57.71
6405	Wheat CWB, CWRs, No. 2 (12.0)	57.71	57.71	57.71

## Appendix B: 2012 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### **May 2012 - Year End**

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	Wheat CWB, CWRS, No. 2 (13.0)	57.71	57.71	57.71
6425	Wheat CWB, CWRS, No. 2 (14.0)	57.71	57.71	57.71
6435	Wheat CWB, CWRS, No. 2 (15.0)	57.71	57.71	57.71
6445	Wheat CWB, CWRS, No. 3	38.33	38.33	38.33
6448	Wheat CWB, CWRS, No. 3 (12.0)	38.33	38.33	38.33
6450	Wheat CWB, CWRS, No. 3 (13.0)	38.33	38.33	38.33
6460	Wheat CWB, CWRS, No. 3 (14.0)	38.33	38.33	38.33
6470	Wheat CWB, CWRS, No. 4	49.83	49.83	49.83
6475	Wheat CWB, CWRW, No. 1	53.48	53.48	53.48
6480	Wheat CWB, CWRW, No. 1 (11.5)	53.48	53.48	53.48
6485	Wheat CWB, CWRW, No. 2	53.48	53.48	53.48
6490	Wheat CWB, CWRW, No. 2 (11.5)	53.48	53.48	53.48
6510	Wheat CWB, CWRWS, No. 1 (12.0)	53.48	53.48	53.48
6520	Wheat CWB, CWRWS, No. 1 (13.0)	53.48	53.48	53.48
6530	Wheat CWB, CWRWS, No. 1 (14.0)	53.48	53.48	53.48
6540	Wheat CWB, CWRWS, No. 2 (12.0)	53.48	53.48	53.48
6550	Wheat CWB, CWRWS, No. 2 (13.0)	53.48	53.48	53.48
6560	Wheat CWB, CWRWS, No. 2 (14.0)	53.48	53.48	53.48
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	52.32	52.32	52.32
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	52.32	52.32	52.32
6575	Wheat CWB, CWSWS, No. 3	49.83	49.83	49.83
6581	Wheat CWB, CWSWS, Sel. No. 1 (<10.5)	52.32	52.32	52.32
6586	Wheat CWB, CWSWS, Sel. No. 2 (<10.5)	52.32	52.32	52.32
6590	Wheat CWB, CWHWS, No. 1	57.71	57.71	57.71
6595	Wheat CWB, CWHWS, No. 1 (11.0)	57.71	57.71	57.71
6605	Wheat CWB, CWHWS, No. 1 (12.0)	57.71	57.71	57.71
6615	Wheat CWB, CWHWS, No. 1 (13.0)	57.71	57.71	57.71
6625	Wheat CWB, CWHWS, No. 1 (14.0)	57.71	57.71	57.71
6635	Wheat CWB, CWHWS, No. 1 (15.0)	57.71	57.71	57.71
6645	Wheat CWB, CWHWS, No. 2	57.71	57.71	57.71
6650	Wheat CWB, CWHWS, No. 2 (11.0)	57.71	57.71	57.71
6660	Wheat CWB, CWHWS, No. 2 (12.0)	57.71	57.71	57.71
6670	Wheat CWB, CWHWS, No. 2 (13.0)	57.71	57.71	57.71
6680	Wheat CWB, CWHWS, No. 2 (14.0)	57.71	57.71	57.71
6690	Wheat CWB, CWHWS, No. 2 (15.0)	57.71	57.71	57.71
6700	Wheat CWB, CWHWS, No. 3	38.33	38.33	38.33
6703	Wheat CWB, CWHWS, No. 3 (12.0)	57.71	57.71	57.71
6705	Wheat CWB, CWHWS, No. 3 (13.0)	57.71	57.71	57.71
6715	Wheat CWB, CWHWS, No. 3 (14.0)	57.71	57.71	57.71
6723	Wheat CWB, CWHWS, No. 4	49.83	49.83	49.83

## Appendix B: 2012 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

<b>June 2012 - Year End</b>				
<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
5105	Barley CWB, CW, No. 1	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	21.93	21.93	21.93
5120	Barley CWB, Food Sel. CW Two-Row	19.59	19.59	19.59
5125	Barley CWB, Sample Sel. CW Six-Row acct. Fusarium	21.93	21.93	21.93
5130	Barley CWB, Sample Sel. CW Two-Row acct. Fusarium	19.59	19.59	19.59
5135	Barley CWB, Sel. CW Six-Row	21.93	21.93	21.93
5145	Barley CWB, Sel. CW Six-Row Hulless	21.93	21.93	21.93
5150	Barley CWB, Sel. CW Two-Row	19.59	19.59	19.59
5155	Barley CWB, Sel. CW Two-Row Hulless	19.59	19.59	19.59
5175	Barley CWB, Std. CW Hulless	74.00	74.00	74.00
6005	Wheat CWB, CPS Red, No. 1	32.49	32.49	32.49
6010	Wheat CWB, CPS Red, No. 2	32.49	32.49	32.49
6015	Wheat CWB, CPS White, No. 1	34.14	34.14	34.14
6020	Wheat CWB, CPS White, No. 2	34.14	34.14	34.14
6025	Wheat CWB, CW Feed	33.32	33.32	33.32
6030	Wheat CWB, CW Mixed Grain	33.32	33.32	33.32
6035	Wheat CWB, CW Sample acct. Fusarium	33.32	33.32	33.32
6040	Wheat CWB, CW Sample acct. Light Weight	33.32	33.32	33.32
6045	Wheat CWB, CWAD, No. 1	24.29	24.29	24.29
6050	Wheat CWB, CWAD, No. 1 (11.0)	24.29	24.29	24.29
6060	Wheat CWB, CWAD, No. 1 (12.0)	24.29	24.29	24.29
6070	Wheat CWB, CWAD, No. 1 (13.0)	24.29	24.29	24.29
6080	Wheat CWB, CWAD, No. 1 (14.0)	24.29	24.29	24.29
6090	Wheat CWB, CWAD, No. 1 (15.0)	24.29	24.29	24.29
6100	Wheat CWB, CWAD, No. 2	24.29	24.29	24.29
6105	Wheat CWB, CWAD, No. 2 (11.0)	24.29	24.29	24.29
6115	Wheat CWB, CWAD, No. 2 (12.0)	24.29	24.29	24.29
6125	Wheat CWB, CWAD, No. 2 (13.0)	24.29	24.29	24.29
6135	Wheat CWB, CWAD, No. 2 (14.0)	24.29	24.29	24.29
6145	Wheat CWB, CWAD, No. 2 (15.0)	24.29	24.29	24.29
6155	Wheat CWB, CWAD, No. 3	24.13	24.13	24.13
6160	Wheat CWB, CWAD, No. 3 (13.0)	24.13	24.13	24.13
6165	Wheat CWB, CWAD, No. 4	51.33	51.33	25.53
6170	Wheat CWB, CWAD, No. 5	30.42	30.42	30.42
6315	Wheat CWB, CWES, No. 1	38.87	38.87	38.87
6320	Wheat CWB, CWES, No. 1 (12.5)	38.87	38.87	38.87
6325	Wheat CWB, CWES, No. 2	38.87	38.87	38.87
6330	Wheat CWB, CWES, No. 2 (12.5)	38.87	38.87	38.87
6335	Wheat CWB, CWRs, No. 1	39.23	39.23	39.23
6340	Wheat CWB, CWRs, No. 1 (11.0)	39.23	39.23	39.23
6350	Wheat CWB, CWRs, No. 1 (12.0)	39.23	39.23	39.23
6360	Wheat CWB, CWRs, No. 1 (13.0)	39.23	39.23	39.23
6370	Wheat CWB, CWRs, No. 1 (14.0)	39.23	39.23	39.23
6380	Wheat CWB, CWRs, No. 1 (15.0)	39.23	39.23	39.23
6390	Wheat CWB, CWRs, No. 2	39.23	39.23	39.23
6395	Wheat CWB, CWRs, No. 2 (11.0)	39.23	39.23	39.23
6405	Wheat CWB, CWRs, No. 2 (12.0)	39.23	39.23	39.23

## Appendix B: 2012 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### June 2012 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	Wheat CWB, CWRS, No. 2 (13.0)	39.23	39.23	39.23
6425	Wheat CWB, CWRS, No. 2 (14.0)	39.23	39.23	39.23
6435	Wheat CWB, CWRS, No. 2 (15.0)	39.23	39.23	39.23
6445	Wheat CWB, CWRS, No. 3	18.83	18.83	18.83
6448	Wheat CWB, CWRS, No. 3 (12.0)	18.83	18.83	18.83
6450	Wheat CWB, CWRS, No. 3 (13.0)	18.83	18.83	18.83
6460	Wheat CWB, CWRS, No. 3 (14.0)	18.83	18.83	18.83
6470	Wheat CWB, CWRS, No. 4	33.32	33.32	33.32
6475	Wheat CWB, CWRW, No. 1	34.67	34.67	34.67
6480	Wheat CWB, CWRW, No. 1 (11.5)	34.67	34.67	34.67
6485	Wheat CWB, CWRW, No. 2	34.67	34.67	34.67
6490	Wheat CWB, CWRW, No. 2 (11.5)	34.67	34.67	34.67
6510	Wheat CWB, CWRWS, No. 1 (12.0)	34.67	34.67	34.67
6520	Wheat CWB, CWRWS, No. 1 (13.0)	34.67	34.67	34.67
6530	Wheat CWB, CWRWS, No. 1 (14.0)	34.67	34.67	34.67
6540	Wheat CWB, CWRWS, No. 2 (12.0)	34.67	34.67	34.67
6550	Wheat CWB, CWRWS, No. 2 (13.0)	34.67	34.67	34.67
6560	Wheat CWB, CWRWS, No. 2 (14.0)	34.67	34.67	34.67
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	27.33	27.33	27.33
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	27.33	27.33	27.33
6575	Wheat CWB, CWSWS, No. 3	33.32	33.32	33.32
6581	Wheat CWB, CWSWS, Sel. No. 1 (<10.5)	27.33	27.33	27.33
6586	Wheat CWB, CWSWS, Sel. No. 2 (<10.5)	27.33	27.33	27.33
6590	Wheat CWB, CWHWS, No. 1	38.96	38.96	38.96
6595	Wheat CWB, CWHWS, No. 1 (11.0)	38.96	38.96	38.96
6605	Wheat CWB, CWHWS, No. 1 (12.0)	38.96	38.96	38.96
6615	Wheat CWB, CWHWS, No. 1 (13.0)	38.96	38.96	38.96
6625	Wheat CWB, CWHWS, No. 1 (14.0)	38.96	38.96	38.96
6635	Wheat CWB, CWHWS, No. 1 (15.0)	38.96	38.96	38.96
6645	Wheat CWB, CWHWS, No. 2	38.96	38.96	38.96
6650	Wheat CWB, CWHWS, No. 2 (11.0)	38.96	38.96	38.96
6660	Wheat CWB, CWHWS, No. 2 (12.0)	38.96	38.96	38.96
6670	Wheat CWB, CWHWS, No. 2 (13.0)	38.96	38.96	38.96
6680	Wheat CWB, CWHWS, No. 2 (14.0)	38.96	38.96	38.96
6690	Wheat CWB, CWHWS, No. 2 (15.0)	38.96	38.96	38.96
6700	Wheat CWB, CWHWS, No. 3	18.83	18.83	18.83
6703	Wheat CWB, CWHWS, No. 3 (12.0)	38.96	38.96	38.96
6705	Wheat CWB, CWHWS, No. 3 (13.0)	38.96	38.96	38.96
6715	Wheat CWB, CWHWS, No. 3 (14.0)	38.96	38.96	38.96
6723	Wheat CWB, CWHWS, No. 4	33.32	33.32	33.32

## Appendix B: 2012 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### July 2012 - Year End

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
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	23.74	23.74	23.74
5120	Barley CWB, Food Sel. CW Two-Row	21.38	21.38	21.38
5125	Barley CWB, Sample Sel. CW Six-Row acct. Fusarium	23.74	23.74	23.74
5130	Barley CWB, Sample Sel. CW Two-Row acct. Fusarium	21.38	21.38	21.38
5135	Barley CWB, Sel. CW Six-Row	23.74	23.74	23.74
5145	Barley CWB, Sel. CW Six-Row Hulless	23.74	23.74	23.74
5150	Barley CWB, Sel. CW Two-Row	21.38	21.38	21.38
5155	Barley CWB, Sel. CW Two-Row Hulless	21.38	21.38	21.38
5175	Barley CWB, Std. CW Hulless	74.00	74.00	74.00
6005	Wheat CWB, CPS Red, No. 1	36.14	36.14	36.14
6010	Wheat CWB, CPS Red, No. 2	36.14	36.14	36.14
6015	Wheat CWB, CPS White, No. 1	37.57	37.57	37.57
6020	Wheat CWB, CPS White, No. 2	37.57	37.57	37.57
6025	Wheat CWB, CW Feed	37.00	37.00	37.00
6030	Wheat CWB, CW Mixed Grain	37.00	37.00	37.00
6035	Wheat CWB, CW Sample acct. Fusarium	37.00	37.00	37.00
6040	Wheat CWB, CW Sample acct. Light Weight	37.00	37.00	37.00
6045	Wheat CWB, CWAD, No. 1	32.56	32.56	32.56
6050	Wheat CWB, CWAD, No. 1 (11.0)	32.56	32.56	32.56
6060	Wheat CWB, CWAD, No. 1 (12.0)	32.56	32.56	32.56
6070	Wheat CWB, CWAD, No. 1 (13.0)	32.56	32.56	32.56
6080	Wheat CWB, CWAD, No. 1 (14.0)	32.56	32.56	32.56
6090	Wheat CWB, CWAD, No. 1 (15.0)	32.56	32.56	32.56
6100	Wheat CWB, CWAD, No. 2	32.56	32.56	32.56
6105	Wheat CWB, CWAD, No. 2 (11.0)	32.56	32.56	32.56
6115	Wheat CWB, CWAD, No. 2 (12.0)	32.56	32.56	32.56
6125	Wheat CWB, CWAD, No. 2 (13.0)	32.56	32.56	32.56
6135	Wheat CWB, CWAD, No. 2 (14.0)	32.56	32.56	32.56
6145	Wheat CWB, CWAD, No. 2 (15.0)	32.56	32.56	32.56
6155	Wheat CWB, CWAD, No. 3	39.47	39.47	39.47
6160	Wheat CWB, CWAD, No. 3 (13.0)	39.47	39.47	39.47
6165	Wheat CWB, CWAD, No. 4	56.85	56.85	26.55
6170	Wheat CWB, CWAD, No. 5	33.90	33.90	33.90
6315	Wheat CWB, CWES, No. 1	41.46	41.46	41.46
6320	Wheat CWB, CWES, No. 1 (12.5)	41.46	41.46	41.46
6325	Wheat CWB, CWES, No. 2	41.46	41.46	41.46
6330	Wheat CWB, CWES, No. 2 (12.5)	41.46	41.46	41.46
6335	Wheat CWB, CWRs, No. 1	41.74	41.74	41.74
6340	Wheat CWB, CWRs, No. 1 (11.0)	41.74	41.74	41.74
6350	Wheat CWB, CWRs, No. 1 (12.0)	41.74	41.74	41.74
6360	Wheat CWB, CWRs, No. 1 (13.0)	41.74	41.74	41.74
6370	Wheat CWB, CWRs, No. 1 (14.0)	41.74	41.74	41.74
6380	Wheat CWB, CWRs, No. 1 (15.0)	41.74	41.74	41.74
6390	Wheat CWB, CWRs, No. 2	41.74	41.74	41.74
6395	Wheat CWB, CWRs, No. 2 (11.0)	41.74	41.74	41.74
6405	Wheat CWB, CWRs, No. 2 (12.0)	41.74	41.74	41.74

## Appendix B: 2012 CWB Adjustment Factors

### 2012 Canadian Wheat Board (CWB) Receivables Adjustment Worksheet Guide

#### **July 2012 - Year End**

<b>Code</b>	<b>Description</b>	<b>CWB Initial</b>	<b>EPO 80%</b>	<b>EPO 90%</b>
6415	Wheat CWB, CWRS, No. 2 (13.0)	41.74	41.74	41.74
6425	Wheat CWB, CWRS, No. 2 (14.0)	41.74	41.74	41.74
6435	Wheat CWB, CWRS, No. 2 (15.0)	41.74	41.74	41.74
6445	Wheat CWB, CWRS, No. 3	20.46	20.46	20.46
6448	Wheat CWB, CWRS, No. 3 (12.0)	20.46	20.46	20.46
6450	Wheat CWB, CWRS, No. 3 (13.0)	20.46	20.46	20.46
6460	Wheat CWB, CWRS, No. 3 (14.0)	20.46	20.46	20.46
6470	Wheat CWB, CWRS, No. 4	37.00	37.00	37.00
6475	Wheat CWB, CWRW, No. 1	38.12	38.12	38.12
6480	Wheat CWB, CWRW, No. 1 (11.5)	38.12	38.12	38.12
6485	Wheat CWB, CWRW, No. 2	38.12	38.12	38.12
6490	Wheat CWB, CWRW, No. 2 (11.5)	38.12	38.12	38.12
6510	Wheat CWB, CWRWS, No. 1 (12.0)	38.12	38.12	38.12
6520	Wheat CWB, CWRWS, No. 1 (13.0)	38.12	38.12	38.12
6530	Wheat CWB, CWRWS, No. 1 (14.0)	38.12	38.12	38.12
6540	Wheat CWB, CWRWS, No. 2 (12.0)	38.12	38.12	38.12
6550	Wheat CWB, CWRWS, No. 2 (13.0)	38.12	38.12	38.12
6560	Wheat CWB, CWRWS, No. 2 (14.0)	38.12	38.12	38.12
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	36.15	36.15	36.15
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	36.15	36.15	36.15
6575	Wheat CWB, CWSWS, No. 3	37.00	37.00	37.00
6581	Wheat CWB, CWSWS, Sel. No. 1 (<10.5)	36.15	36.15	36.15
6586	Wheat CWB, CWSWS, Sel. No. 2 (<10.5)	36.15	36.15	36.15
6590	Wheat CWB, CWHWS, No. 1	41.29	41.29	41.29
6595	Wheat CWB, CWHWS, No. 1 (11.0)	41.29	41.29	41.29
6605	Wheat CWB, CWHWS, No. 1 (12.0)	41.29	41.29	41.29
6615	Wheat CWB, CWHWS, No. 1 (13.0)	41.29	41.29	41.29
6625	Wheat CWB, CWHWS, No. 1 (14.0)	41.29	41.29	41.29
6635	Wheat CWB, CWHWS, No. 1 (15.0)	41.29	41.29	41.29
6645	Wheat CWB, CWHWS, No. 2	41.29	41.29	41.29
6650	Wheat CWB, CWHWS, No. 2 (11.0)	41.29	41.29	41.29
6660	Wheat CWB, CWHWS, No. 2 (12.0)	41.29	41.29	41.29
6670	Wheat CWB, CWHWS, No. 2 (13.0)	41.29	41.29	41.29
6680	Wheat CWB, CWHWS, No. 2 (14.0)	41.29	41.29	41.29
6690	Wheat CWB, CWHWS, No. 2 (15.0)	41.29	41.29	41.29
6700	Wheat CWB, CWHWS, No. 3	20.46	20.46	20.46
6703	Wheat CWB, CWHWS, No. 3 (12.0)	41.29	41.29	41.29
6705	Wheat CWB, CWHWS, No. 3 (13.0)	41.29	41.29	41.29
6715	Wheat CWB, CWHWS, No. 3 (14.0)	41.29	41.29	41.29
6723	Wheat CWB, CWHWS, No. 4	37.00	37.00	37.00