

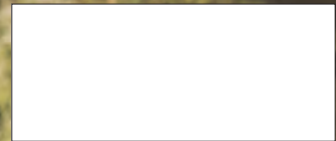
Cultivating Business

The official publication of the Canadian Association of Farm Advisors

2021-2022



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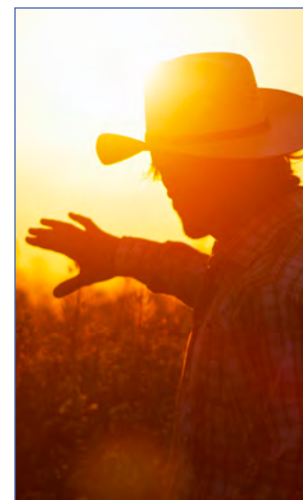
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Cultivating Business

Published For:
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Published By:
Matrix Group Publishing Inc.
Return all undeliverable addresses to:
309 Youville Street
Winnipeg, Manitoba R2H 2S9
Toll-Free: (866) 999-1299
Toll-Free Fax: (866) 244-2544
www.matrixgroupinc.net
Canada Post Mail Publications Agreement Number:
40609661

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Renewed Energy for 2022

As your new Chair, I would first like to thank outgoing Chair Kim Gerenscer for his excellent job, as well as his willingness to stay on the Board and keep me in line. Second, I would like to introduce myself – my name is Ryan Parker and I am a real estate appraiser based in London, Ontario, with Valco Consultants. I specialize in valuing agricultural and agri-business properties across the province. My wife and I, along with our kids, have a small farm near Delaware where ‘old McDonald’ economics are hard at work with our 20 beef cows, 16 chickens, and dreams of other quasi profitable livestock (latest I heard a donkey is next on the wish list). I feel very fortunate to be part of the Canadian Association of Farm Advisors (CAFA) and even more so to be involved at the national level.

I think it is important to recognize the continued effort of my fellow Board members. Like Board members that I have known in the past, the current crew is a very intelligent group that is dedicated to making CAFA better. The directors’ efforts, when combined with the ever-steady guidance from our executive director Liz Robertson, have ensured CAFA is in good hands.

As I reflect on 2021, there are many things that come to mind but most thoughts revolve around restrictions due to COVID-19. I cannot help but look forward with eager anticipation to a new year. Perhaps this enthusiasm has to do with the fact that my kids and the calves at our place are enjoying a rare +15°C sunny November day, or it could also be the thought of the renewed energy that lies ahead for CAFA in the coming year.

It appears we are heading toward an end to the social lockdown that the pandemic has required these last few years and I am ready to leave it behind. However, we must address the opportunities that do arise from crisis situations, and I think a major opportunity for CAFA, as for many other organizations, has been the addition of virtual events. We still have a lot of work to do to make sure that these events are pertinent, effortless, and add value to our members, but they do allow for all members across the country to have access to the same relevant and current materials. These virtual events will

For CAFA to continue to be successful in its mission, we, as members, need to make sure we renew our focus on strengthening our relationships with other farm advisors. This includes relationships that have spanned many years, as well as new ones we have made or will make.

hopefully continue to compliment CAFA’s ongoing offerings to our members.

The expectation is that restrictions will be lifted in 2022 and this will be a great benefit to the networking side of CAFA. This core component is so vital for the organization, as well as for the farm clients that we serve. Our farm clients benefit from the connections we make with other farm advisors and CAFA is at its best when it provides an environment for advisors to improve upon their craft. A large part of this improvement is learning from and leaning on other farm advisors.

For CAFA to continue to be successful in its mission, we, as members, need to make sure we renew our focus on strengthening our relationships with other farm advisors. This includes relationships that have spanned many years, as well as new ones we have made or will make. Perhaps most important is making sure that we involve the next generation of farm advisors who may have just come of age during the height of COVID-19. These advisors will need our help learning and networking, and what better way to do that than to encourage them to get involved with CAFA.

With this renewed focus, and the ability to leave behind our basements and sweatpants, I think CAFA members are poised for big things in 2022!

Ryan Parker
National Chair

CURRENT and CONNECTED

Membership in CAFA puts you in the company of some of the best farm advisors in Canada. CAFA is Canada’s only national network of farm advisors. Imagine what you can learn! For more membership information go to page 11 or visit <https://www.cafanet.ca>.



The Future is Data. Data is Proof.

I love learning. Typically, I have several books going at once on a range of topics that may include history, geography, biology, cooking, economics, and even novels – I DO NOT (cannot) read any mainstream media. Life is fascinating. Everything around us that is part of our life is fascinating. Things you don't know about are fascinating. I read for entertainment, out of curiosity, to learn. Appreciating the interconnectedness of everything. Einstein said it best: "The more I learn, the more I realize how much I don't know."

The Canadian Association of Farm Advisors (CAFA) membership is made-up of qualified farm advisors, some with exceptional credentials from formal training and many with years of experience and combinations thereof. When farm families and businesses seek out the guidance of a CAFA member, they will be well-served. However, formal training and experience aren't static. Learning doesn't end. That's why going online to hear from speakers you normally wouldn't learn from has been such an incredible development opportunity. This past year, CAFA members had a chance to learn about drones and field mapping, the blossoming plant-based protein industry, traceability, *Bill C-208*, foreign workers, joint ventures, and the list goes on.

One of the things that I learned that really made an impression on me was about artificial intelligence (AI) and its data collecting abilities. The *incredible* amount of data that farmers are going to have to keep will define farming in the not-too-distant future.

Across industries, AI has become more than just a buzzword. Its premise is that machines can be programmed to think and act almost like humans to continuously learn and to use that knowledge to solve complex problems. This has already been proven and the technology is well on its way to mainstream adoption. There has been so much AI developed for agriculture it boggles the mind – farmers no longer need to milk cows or drive tractors BUT do need to collect lots and lots of data.

As advisors you have been telling your clients for years (ad nauseam) to "get it in writing." In fact, getting it in writing is so important, James Thurber says, "Don't get it right, get it written." Philippe Kruchten, a Canadian software engineer said, "If it is not written down, it does not exist." It follows that if farm data – collected, by a combination of robots, cameras, and sensors – is not saved on a phone, laptop, or in the cloud, it doesn't exist. The data is/will be used by banks to determine profitability and sustainability and by investors and consumers to ensure compliance with environmental, social, and governance (ESG) parameters.

Technology has changed the way we all work. In fact, we are living in the fourth industrial revolution. According to a recent World Economic Forum report, nearly a third of the most important skillsets in 2025 will be comprised of technology skills not yet considered imperative to the job today. Your farm clients will need to rapidly increase their technology adoption and if they don't, they will be left behind.

Farm business – and your business – is changing fast. Organizations that win in the decade ahead will make AI integral to their operations. They will use it to better know and serve customers, automate repetitive operations, improve production, and drive innovation.

At CAFA, we do our best to deliver relevant information to farm advisors. It may *appear* to be irrelevant to your practice, but if you look ahead, it may be exactly what you need to learn more about.

"I constantly see people rise in life who are not the smartest, sometimes not even the most diligent, but they are learning machines. They go to bed every night a little wiser than they were when they got up and boy does that help, particularly when you have a long run ahead of you." – Charlie Munger

Keep learning. Keep reading. Keep listening.

Liz Robertson, M.A.
Executive Director

CAFA insiders



Andrew Leach is a farm succession advisor with Farm Life who works with farm families across Ontario to achieve their farm succession goals.



Rebecca Flynn, CPA, CA, CAFA® is a tax specialist and partner at Daye & Partners, Chartered Professional Accountants in Edmonton, Alberta. She has 20 years of professional experience focusing on assisting clients in the agriculture sector with their tax planning and compliance needs.



Vince Badinski is a Saskatchewan-based Agriculture REALTOR® with Serca Realty, located in Saskatoon, Saskatchewan (brokered by Coldwell Banker Signature). His passion for agriculture comes from his roots in an active farm operation and 18 years in the industry.

What benefits do you enjoy as a CAFA member, and why did you decide to volunteer for a Board position?

Thomas Blonde, B.Sc., CPA, CA

Partner, Baker Tilly Canada GWD
Elora, Ontario



There are many benefits to being a CAFA member, but the biggest benefit for me is just making it easier to connect with the best and brightest farm advisor minds across Canada. CAFA plays such an important role in my career that it was an easy decision to volunteer as a CAFA Board member and help to further grow and improve the organization.

Rick Gendemann, CPA, CA

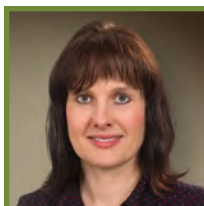
Partner, Manning Elliott, Accountants & Business Advisors
Abbotsford, British Columbia



It is a pleasure being part of the CAFA Board and working with my fellow Board members to support and grow CAFA. In my role as a farm advisor, I work with numerous agriculturally-based clients in the Fraser Valley of British Columbia. I strive to stay abreast of new changes and developments that will allow me to best advise the clients I serve in the areas of financial, tax, and overall ownership planning, including business transition services. CAFA not only provides access to great resource materials and seminars, but more importantly it offers the ability to connect with other CAFA advisors across the country to tap into best practices being employed by them.

Shannon Lueke, B.Mgt., PAg.

Partner and Farm Management Consultant, MNP LLP
Humboldt, Saskatchewan



The year 2020 was a year of mixed results across the country. Similar to all farmers, though, is that farm costs are still rising. Couple that with an aging generation that wants to retire more comfortably than the last one, pushing the profit margins for the incoming generation to stressful levels. Producers must understand their costs and their balance sheet measures, know what the vision for the farm is, and set solid goals, objectives, and tactics to achieve them. Find an advisor to help you with this and keep you on task. Comparing to your neighbours is not the way to run a multi-million-dollar business.

James Fehr, B.Sc., P.Ag.

RBC Vice President, Commercial Financial Services
Steinbach, Manitoba



As a CAFA member, I am able to enjoy connections from across Canada and across disciplines that have one thing in common: helping farms!

Kim Gerencser, BAFS, CFP®

Senior Manager, Farm Management Consulting, MNP LLP
Regina, Saskatchewan



One of the main benefits is knowing that if another farm advisor is a CAFA member, they have shown their commitment to agriculture and are prepared to demonstrate that commitment. The importance of CAFA, not only to the agricultural industry but to the advisory industry as well, is fantastic. The strength of the Board when I volunteered was apparent – they were inviting and it was great to be able to work with great people! The opportunity to work with and learn from them, and also to one day be able to contribute more directly to the future of CAFA, were the primary reasons I volunteered for the Board.

Chris MacPhee, CPA, CA

Partner, MRSB Group CPAs
Charlottetown, Prince Edward Island



As a member of CAFA, I have access to an online library of technical resources focused on agriculture, as well as a great network of highly skilled professionals anytime I need them. I volunteered for a Board position to have a better understanding of issues that matter most to our members.

**Catherine McCorquodale,
M.Sc., J.D.**

Monteith Ritsma Phillips LLP
Stratford, Ontario

As a CAFA member, I enjoy access to the expertise of hundreds of advisors from across the country and across disciplines. I get to hear the latest developments in tax, law, insurance, tech, and other areas that affect my clients. I know I can always find an advisor who can answer my questions or to whom I can confidently refer a client. I volunteered to become a Board member to meet other advisors who shared a similar passion and be involved with decisions and events affecting CAFA. CAFA has helped me grow my network and increase my knowledge to help my agricultural clients and I wanted to give back to an organization that has given so much to me.



Steve McQueen, CCA

Agronomy Manager-Alpine at Nachurs
Alpine Solutions
New Hamburg, Ontario

With Canadian agriculture advancing and growing as such an important player in both our economy, as well as the global economy, the demand for professional knowledge, experience, and advice continuously increases. As a CAFA member, I have had the opportunity to expand my network of qualified professionals, with an abundance of agricultural exposure and diversity. Utilizing CAFA resources, I had firsthand experience of value, and when asked to volunteer for a Board position, I believed this was a privilege to both learn and serve our Canadian agricultural community.



**Ryan Parker, B.Comm., AACI,
P.App., P.Ag.**

Partner, Valco Consultants
London, Ontario

Farmers deserve sophisticated advice and the best way CAFA members can deliver that is to work with other CAFA members to leverage their unique skills. The collaboration of CAFA members is what will drive the innovative solutions that farmers require.



**Danielle Wildfong, B.Comm.,
FEA**

Maverick Ag Ltd.
Saskatoon, Saskatchewan

The number one benefit of being a CAFA member is the network. Having access to the top minds in agriculture is invaluable. You can learn a lot from listening to experts' success stories and how they use their knowledge and network to get farms results. The decision to join the Board was a simple one; as a young professional, "I didn't know what I didn't know" and needed to surround myself with experience and education to be able to provide stronger advice to farms. The value of those relationships is unmatched.



Sarah Weigum

President, Alect Seeds
Three Hills, Alberta

No quote is available at this time.



**Learn more about our Board
of Directors at:**

www.cafanet.ca/board-of-directors

Members!

Get Behind-the-Scenes, Members-only Access to videos from past CAFA educational development events.

This is ONLY available to members so join now!



Getting the Why Right Before the How: Aligning Vision and Values

By Andrew Leach, H. B. Comm., Farm Life



When working with farm and business clients, it is important to truly understand why we are working towards a certain goal, instead of just focusing on the how we will get there. Many farm families have preconceived notions of what is right and what is wrong when addressing farm business and succession planning. It's the responsibility of the farm advisor to coach these clients and ensure that there is an awareness of the different options available to them and to help set goals that are best aligned with the vision and values of the entire family. It is also the duty of the advisor to ensure that the family knows why they are working towards a certain goal.

We all know that the advisor is accountable to carry out their work in a professional, accurate, and ethical manner. It is also the role of the advisor to ask the tough questions, stimulate discussion, and broaden perspectives. When looking at succession planning on family farms, the key to achieving success lies in the advisor's ability to align the vision and values of those involved in the farm operation.

Tax efficiency is a key driver for many families when looking into the transition of the family farm to the next generation. Granted, tax efficiency is indeed an integral part of succession planning, as the financial feasibility of a plan is essential for the long-term sustainability of the farm.

However, tax efficiency is not the only consideration when looking at how a farm transitions to the next generation. Family harmony is an equally important piece of the succession planning puzzle and it is the duty of the advisor to ensure that family harmony is maintained before, and after, the transition of the farm. Even in a scenario where the farm can be transitioned in a tax efficient and financially feasible manner, there is no guarantee of success. If the family unit is not in a situation where they can work together, maintain harmony, and feel that there is fairness in the group, then even the most financially stable of farm businesses are set for long term failure.

In summary, the duties of the advisor reach far deeper than the technical scope of an engagement. The advisor's responsibility to work with the family to align vision and values, offer new perspectives, and help guide communication can be equally as impactful as the advisor's role in establishing and implementing the technical components of a succession plan. With no clear vision, even the most financially stable organizations face uncertainty should the underlying family harmony be broken.

Andrew Leach is a farm succession advisor with Farm Life who works with farm families across Ontario to achieve their farm succession goals.

Standard of Care

By Rebecca Flynn, CPA, CA, Daye & Partners, Chartered Professional Accountants

Most of us will have reason to engage a multitude of professionals throughout the course of our everyday lives. The task of selecting a professional can be both daunting and stressful. What is the standard of care we can expect from the professionals we engage?

1. Confidentiality: This is a cornerstone of most professional/client relationships. At a minimum, confidentiality is protected by legislation. In Alberta, that relevant legislation is the *Freedom of Information and Protection of Privacy Act*. If a professional is a member of a professional body, they may also be subject to a professional code of conduct which would require a higher standard of care. The degree of confidentiality owed clients by a lawyer, for example, is very strict and is better known as privilege.

2. Communication: The client is always entitled to clear communication with their professional advisor. This would include outlining the terms of the engagement and timing of the provision of services. Additionally, the professional has an obligation to communicate to the client the risks and consequences of any action undertaken.

3. Provision of timely service: A client is entitled to expect the provision of services in a timely manner, consistent with expectations determined by the professional in conjunction with the client. If there are external deadlines imposed on the service being provided, the professional should make a reasonable attempt to comply with these deadlines, where possible.

When engaging a professional there are several steps that can be taken to arrive at a better result:

1. Research: Before engaging a professional, do some research. This could involve sourcing recommendations that come from personal connections like friends, relatives,



or others in a similar business, or they could be sourced from reviews from other sources like the Better Business Bureau. If there are professional regulatory bodies that oversee the profession, these bodies may be able to confirm if the professional is a member in good standing. These regulatory bodies may also provide information regarding their code of conduct or outline the specific duty of care expected by members of the profession. They may also have a mechanism for reporting the behaviour of their members who breach the code of conduct.

2. Set out clear terms of the engagement: It is important that the professional and the client agree to the terms that will apply to the engagement at the outset of the relationship. This may be governed by the professional regulatory body and set out in writing in an engagement letter. These letters will often outline the rights and responsibilities of each party entering into the engagement. It may outline the scope of the engagement and provide the fee structure, or at least the way fees will be determined.

3. Reciprocate: The client must communicate any deadlines the

professional is working under. The information provided to the professional must be accurate and complete and be provided to the professional in time for the professional to be able to complete the work by the agreed deadline. For example, if a client engages an accountant to prepare their personal tax return two days before the deadline, the client has impeded the ability of the professional to do the job properly. Likewise, if the information provided by the client is incomplete or incorrect, the professional may not be able to properly advise the client on the risks of the transactions undertaken.

Ultimately, the successful engagement of a professional is all about building a good relationship on a foundation of mutual trust and respect. If all parties have the same understanding of the expectations and responsibilities that foundation is much stronger.

Rebecca Flynn, CPA, CA, is a tax specialist and partner at Daye & Partners, Chartered Professional Accountants in Edmonton, Alberta. She has 20 years of professional experience focusing on assisting clients in the agriculture sector with their tax planning and compliance needs.

What Do Real Estate Agents “Owe” Clients?

By Vince Badinski, Agriculture REALTOR® with Serca Realty, Coldwell Banker Signature



When my brother asked me to come over and work with him selling farmland, it didn't take long for me to get excited about the prospect. The idea of helping fellow producers transition out of their operations had a quick grip on me. As I began the licencing process, I quickly realized that there was a lot more to being a real estate agent than I had anticipated.

The licencing requirement I was getting is established by statute, it results in real estate agents being viewed as a profession. As members of a profession, agents must act accordingly when representing their clients and provide a certain standard of care. For this article, I was asked to touch on some of the expectations this standard of care holds us to, as well as what producers should look for when hiring an agent.

Contracts

As a matter of law, the relationship between an agent and his or her principal is contractual. Accordingly, the agent is required to comply with the duties and responsibilities found in the contract. However, it is also implied that your agent is required to provide services with a reasonable degree of skill, care, and diligence, and will be part of both written contracts and oral contracts. When you engage an agent's services, they are all held to these higher standards when operating on your behalf.

Duty of Care

With respect to real estate agents, it is well-established and accepted that such an agent owes a duty of care to his or her client. Misrepresenting facts either by accident, or on purpose, that materially affect a client's decisions, or financial outcomes, can carry heavy consequences. This creates an implied trust that the information agents relay to clients is properly represented and qualified.

Fiduciary Duty

Real estate agents, when acting as fiduciaries, must act in the best interests of their client and must not act in any way that would cause his or her duty to the client to conflict with his or her own self-interests. Similarly, agents cannot use their position for personal gain. We must always strive to keep our client's interests at the forefront of everything we do on their behalf.

Considering an agent to market your farm?

When considering hiring an agent to market your farm, there are some things you should keep in mind. There are agents out there who specialize and operate only in agriculture. Transactions like these carry huge financial and tax implications. A qualified farm agent should have a rolodex of agricultural-focused professionals, if needed, to help provide a complete financial and tax plan prior to your land being listed. Ideally, this agent should have enough general knowledge to join the discussion as a guide through the entire transaction, not just as an accomplished salesperson.

A well-rounded set of skills, knowledge, and experience is always an asset when dealing with business-to-business transactions, such as farm sales. Share sale vs. asset sale, exclusive or MLS listing, non-disclosure agreements, syndications, vendor take backs, etc. are all areas that a good agent needs to understand. A qualified agriculture agent should welcome difficult questions specific to their profession and have well-articulated answers for them. Agents should also be able to discern when a conversation goes beyond their scope and then refer you to the right professionals to handle it.

Be sure to ask questions

Here are some to start with: How long have you been selling farmland? What is your marketing strategy for my land, especially if we decide not to publicly market the property? What things separate you from the competition? What other farm focused professionals do you partner with? What haven't I asked that I need to know?

There are many qualified farm agents ready to help. A properly informed, well networked, and experienced agent will almost always be an asset to your farm sale.

Vince Badinski is a Saskatchewan-based Agriculture REALTOR® with Serca Realty, located in Saskatoon, Saskatchewan (brokered by Coldwell Banker Signature). His passion for agriculture comes from his roots in an active farm operation and 18 years in the industry.



2022

MEMBERSHIP MAKES A DIFFERENCE

CAFA is a member-driven not-for-profit association dedicated to assisting farm families and businesses by increasing the skills and knowledge of farm advisors.

Membership with CAFA is an investment in your business and your clients. You continuously improve your advice as you try to help your clients make decisions with experienced, precise, and accurate knowledge. These decisions can sometimes change their lives.

As a CAFA member, you receive:

- Access to continuing farm-focused education and best-practices to maintain your status as a trusted advisor to your clients — stay **CURRENT**.
- Opportunities to build new and strengthen existing inter-disciplinary business relationships at local chapter meetings and at our Farm Update series of conferences — stay **CONNECTED**.
- Timely and informative communications keeping you up-to-date with the latest industry news, trends, and regulations.

Thank you for supporting the success of Canada's farm families and businesses.

A membership application is available on CAFA's website: www.cafanet.ca/membership-application

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Keep reading to connect with CAFA's members.

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ADVERTORIAL

Free course offers head start on farm business planning



A no-cost two-day workshop offered by the Ontario Soil and Crop Improvement Association is a valuable prep tool for farm families to evaluate their business, especially before they start working with a farm advisor.

According to Ontario farm advisor Len Davies of Davies Legacy Planning Group, Growing Your Farm Profits can help farmers kick off a farm business planning process for their operation, from succession planning to marketing or expansion, by taking a closer look at the business itself.

"Farmers are so involved in the business of getting things done, they don't work on the business itself," says Davies. "This is a free and positive opportunity to work with peers to analyze their own businesses and start turning wishes into goals."

The action plans participants complete as part of the workshop offer an overall view of the entire business, which is particularly helpful for farm advisors who may only be asked to help a client with one aspect of planning, such as an estate plan, he adds.

Over the course of the workshop, participants review their farm management practices and prioritize their business goals in a group setting and refine their action plans during an additional, one-on-one session with the workshop leader.



"The biggest benefits for participants are that it benchmarks their business as it is now, gets them to communicate with each other, and gets all business partners heading in single direction," says workshop leader Nancy Van Sas. "And when a farm advisor knows that a client has taken this workshop, they also know that client is ready for the next step and the advisor can help walk them through those steps."

The Canadian Agricultural Partnership is a five-year investment by governments to encourage innovation, competitiveness and sustainability in Canada's agriculture industry.

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<https://www.ontariosoilcrop.org/oscia-programs/workshops-webinars/gyfp-workshop/>
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