

2023 CORPORATE PROFILE



2023





MESSAGE FROM THE CHAIR

DAVE HOPE
OPVG Chair

A common theme through much of OPVG's work over the past year has been continuous improvement. To be innovative and competitive and responsive, we must always be looking for ways to do things differently and do things better. Our mission is to be a catalyst for sustained growth and innovation in processing vegetables, and we've had another positive, productive year for this diverse segment of Ontario's agri-food sector.

We're building stronger relationship with many organizations – to collaborate, learn and share information – particularly with the processing vegetable sector groups in Quebec and Alberta.

To effectively communicate with our membership, we're always looking at ways to improve the way we share information including the frequency, the communication vehicles and the messaging.

With a clear and steady focus on keeping fees down and value up, we continue to improve ways to operate a financially responsible organization. You can read more about all the benefits of your OPVG membership on page 10.

There are many uncertainties in the agri-food sector, some are a carry over from the pandemic, some from our changing climate and some are just the ups and downs of working and depending on Mother Nature. We appreciate the commitment that each of you make as we work together to grow this great sector of Ontario agriculture.



MESSAGE FROM THE GENERAL MANAGER

KEITH ROBBINS
OPVG General Manager

Every year brings a unique mix of opportunities and challenges, and 2023 has been no exception for OPVG. Through it all, our work is to advocate for growers, promote the sector and ensure the long-term prosperity of this unique industry.

There have been labour constraints that we collaborated with industry stakeholders to address. We navigated uncertainties with climate change, market fluctuations and supply chain disruptions – and the implications for business risk management. And we continue to be vigilant with compliance to evolving regulations.

When it comes to key accomplishments for OPVG in 2023, there are four key areas that stand out. Our **grower advocacy** work included negotiating prices, terms and conditions on behalf of growers to ensure fair compensation and sustainable practices. We also continue to advocate with all levels of government on specific issues, i.e. seeking changes with PMRA on Ethrel (ethephon) for processing tomatoes and securing support during power outages at the processing plant. We coordinated **research initiatives** to provide valuable insights to optimize crop yields and quality (see page 6). Our **marketing and promotion** work actively promoted Ontario's processing vegetables to boost market visibility (see page 9). And we championed **environmental stewardship** to support eco-friendly practices to address issues like crop protection regulations and sustainable farming.

As we look ahead, we'll continue to advocate for your interests at all levels, explore new technologies and sustainable practices, strengthen partnerships with industry players and empower you with new knowledge.



ONTARIO'S PROCESSING VEGETABLE INDUSTRY

The OPVG is a not-for-profit agricultural organization representing 335 Ontario processing vegetable growers who produce crops for the canning, freezing and pickling industry. OPVG members grow crops for Ontario's 13 food and beverage processors for the retail, food service and industrial markets.



Locally-grown, value-added

Southern Ontario is home to most of OPVG's grower members. Crops are delivered to processors that add value by transforming locally-grown produce into vegetable mixes, soups, sauces, juice, ketchup and onion rings through freezing and canning. Ontario's field cucumber crop is mostly destined to the United States for processing with significant volumes returned to Canada as pickles, relish and more.

In 2023, the total farm gate value of field vegetables for processing in Ontario reached a new record, returning approximately \$162 million, adding tremendous value to the Ontario economy.

Grassroots representation

OPVG has two levels of representation – at the district level and the provincial level. Both groups meet regularly to discuss industry issues, tour farms and processing plants, learn about new crop research and innovation, and elect district and provincial representatives.

- **District committee members** are elected at a ratio of one committee member for every 20 growers, or minimum of 10.
- **Provincial directors** are elected directors to form a nine-person Board of Directors with an executive that includes the Chair and two Vice Chairs.





OPVG 2023 Board of Directors: back row (l to r) Dave Hope, Ron VanDamme, Carl Merrick, Ryan Leclair, Adrien Pinsonneault, front row (l to r) Tracy Gubbels, Dan Froese, Neil Reimer. Absent: Chris Stewart

District structure

OPVG grower members are organized into three districts based on farm location.

- **District 1** covers the Counties of Essex & Kent
- **District 2** covers the Counties of Huron, Perth, Bruce, Lambton, Oxford, Middlesex, Hasting, Northumberland, Prince Edward and Regional Municipality of Durham
- **District 3** covers the Counties of Brant, Elgin, and Regional Municipalities of Haldimand, Norfolk and Niagara

OPVG VISION

Catalyst for sustained growth and innovation in processing vegetables.

OPVG STRATEGIC INTENTS

1. Improve effectiveness of OPVG's governance structure.
2. Improve effectiveness and efficiency of the negotiating process.
3. Improve communication with growers and processors.
4. Build long-term confidence in the processing vegetable industry.



FUNDING LOCAL RESEARCH

Every year, OPVG invests in innovative, local research to support continuous improvements for Ontario's processing vegetables. A portion of your membership supports this research that's targeted at keeping our industry ahead of the issues that can impact your operation.

Our research is a partnership between processors and growers, and each contributes a matching amount to the fund.

Here are some of the research projects recently supported by OPVG:

- Pea accelerator challenge to support local research to help pea growers achieve higher yields but filling in knowledge gaps on the impact of soil management, crop nutrition and weather on Ontario processing pea crop yields.
- Updating optimum planting density for sweet corn for maximum field yield and factory recovery based on updated hybrids available. Early results indicate that while individual hybrids respond differently, increasing plant density generally reduces average harvestable ear weight.
- Evaluating new processing tomato cultivars available in Ontario for field, handling, peeling and fruit quality, as well as tolerance to Pinnacle herbicide.
- Determining how well processing tomato cultivars tolerate new herbicide modes of action that are being evaluated for potential release in Canada.



2023 Tomato Research

8 projects

\$175,583.50 invested



2023 Cucumber Research

7 projects

\$79,116.21 invested



2023 Peas, Bean and Corn Research

13 projects

\$82,350 invested



MARKET/CROP INFORMATION

Each year, OPVG holds grower meetings for the purpose of electing members to negotiating committees. In 2023, 31 growers were elected to represent their peers during negotiations, with 16 Board appointments being made. These committees held numerous preparation meetings in advance of negotiations. During these meetings, committees discuss opening positions, review available data and grower feedback received, and advise of any additional required information. OPVG staff attend negotiations as a resource to the committees. During the negotiation process, the groups review, amend and agree to all terms and conditions contained in the agreement, in addition to prices to be paid.

GREEN PEAS

- +10.5% on all tenderometer categories

SWEET CORN

- Agreement reached at +9% for supersweet and +6% for yellow
- Planting premiums \$10/acre with a late planting premium of \$10/acre continuing if the processor and grower agree to plant beyond June 30
- Quota raised to 3,250 from 2,500

GREEN & WAX BEANS

- +8.75% price increase

LIMA BEANS

- +9.28% price increase

SQUASH

- +7.82% price increase
- Stems premium increased to \$12.50/ton for 1% or less and to \$6/ton for 1.01-2%.
- Late delivery premium: \$7/ton/day, increasing by \$1/ton/day, capped at \$20/ton/day beginning November 1

ONIONS

- Negotiations for the 2023 onion crop for processing resulted in a 47.8% price increase with changes to the size tolerance, and this captured price increases from 2021 due to the pause that occurred in 2022

CUCUMBERS

Machine: 10.2% increase, a new calculation for high yield pricing, caps were added to 15% on 4A's and oversize with additional 4A's paid at \$25/ton and oversize receiving no compensation over 8%, and a new pay per spray model.

Hand Harvest Eastern: 7.3% price increase, a new pay per spray model, a change to the price paid for 3A's over 25% to \$246/ton and a minimum wage clause to offer a price enhancement to offset any minimum wage changes from \$15.50/hour, prior to April 1.

Hand Harvest Chatham: 9.9% increase a new pay per spray model, changes to the 3B cap level and price paid for 3A's to \$250/ton over 25% and to 3B's over 14% to \$215/ton, a price incentive for a grower maintaining 15% of #1's, and a minimum wage clause to offer a price enhancement to offset any minimum wage changes from \$15.50/hour, prior to April 1.

NOTE: With the change in regulation, no negotiation information is available for tomatoes and carrots however OPVG staff remain available to assist growers with any company specific information required.



OPVG 2023 CROP FACTS



CARROTS

- 13 contracts
- 40,600 tons contracted
- 35,624 tons harvested



SQUASH

- 5 contracts
- 8,160 tons contracted
- 7,161 tons harvested



GREEN & WAX BEANS

- 63 contracts
- 5,388 acres contracted
- 7,239 acres planted
- 6,991 acres harvested
- 27,953 tons harvested



SWEET CORN

- 134 contracts
- 12,352 acres contracted
- 11,762 acres planted
- 11,454 acres harvested
- 90,137 tons harvested



CUCUMBERS

- 82 contracts
- 40,339 tons contracted
- 40,365 tons harvested



TOMATOES

- 72 contracts
- 12,773 acres measured
- 583,809 tons contracted
- 557,835 tons harvested



GREEN PEAS

- 145 contracts
- 15,293 acres contracted
- 14,657 acres planted
- 12,761 acres harvested
- 32,835 tons harvested



LIMA BEANS

- 31 contracts
- 3,331 acres contracted
- 3,511 acres planted
- 3,320 acres harvested
- 5,186 tons harvested



MARKETING AND PROMOTION

Local Food Month

Every June, Ontario agriculture celebrates Local Food Week. OPVG marked the 2023 event and kept the attention on local food going all month, partnering with the Ontario Produce Marketing Association, Ontario Veal and Egg Farmers of Ontario to be part of several TV segments with local chefs preparing dishes featuring Ontario grown. The segments aired on CTV Kitchener, CHCH Hamilton, Global News Kingston and Global News Toronto.

Pick Ontario First

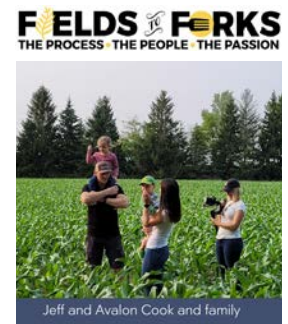
OPVG participated in the Fortinos' Pick Ontario First campaign to showcase the Ontario processing vegetable sector along with other commodity groups. The campaign ran in July/August 2023 and targeted the grocery chain's customers in the Greater Toronto Hamilton Area.

- Flyer delivered to more than 800,000 households
- Digital flyer on Fortinos.ca reaching an additional 316,000
- 138 processing vegetable products included in online shopping cart
- Eblasts to more than 154,000 recipients and Facebook posts



Fields to Forks

OPVG partnered with CTV's Fields to Forks to showcase Ontario farmers involved in the processing vegetable sector. The campaign ran from August to October in 2023, featured Tracy and Pete Gubbels, and Jeff and Avalon Cook and family, and reinforced that Ontario vegetables are picked at their peak, fresh from the field, and processed within hours to lock in flavour and nutrients. Two short videos were created and appeared on TV, online and also provided radio content for CTV London. Find out more at fieldstoforks.ca or watch the videos on OPVG's YouTube channel.



Foodland Ontario

OPVG sits on the Foodland Marketing Board with 50 or more other commodities to share marketing efforts and ideas. Led by the Ontario government entity Foodland Ontario, they also bring in professionals in marketing and data analysis. Being part of this Board opens more opportunities for OPVG to partner with other commodities, markets and retailers.



Hand harvested cucumber video

To share stories about the unique aspects of Ontario's processing vegetable sector, OPVG created a short video about hand harvested cucumbers destined for the pickle jar. You can find the video on OPVG's YouTube channel.

Bursary Program

This program continues to support and encourage individuals pursuing a career related to the processing vegetable industry. It's one way to help ensure there are individuals with the interest, skills and abilities to continue to develop and grow this sector of Ontario agriculture. Since 2001, these three bursaries have provided more than \$200,000 to Ontario students.

- **Jim Whitson Memorial Bursary** (\$2,000) is awarded to a student attending University of Guelph, Ridgetown Campus in their second year.
- **Ken Epp Memorial Bursary** (\$2,000) is awarded to a student attending an eligible college or university in their second, third, fourth or post-graduate year of study.
- **Industry Bursary** (\$1,000) is awarded to a student attending an eligible college or university in a program that relates to the processing vegetable industry.



MEMBERSHIP MATTERS

OPVG is proud to represent the dynamic processing vegetable industry in Ontario. Since 1946, we've been serving this diverse sector of Canadian agriculture that contributes approximately \$162 million in gross annual sales from nine crops. Your membership helps us continue to make a difference, on your behalf.

Research funding. Every year, OPVG invests more than \$225,000 in research projects with the overall goal of improving crop performance through the Ontario Tomato Research Institute, Ontario Cucumber Research Committee, and the Pea, Bean and Corn Research Committee. See page 6 for more information.

Good governance. OPVG's Board of Directors work on your behalf to represent our industry. Part of that work includes setting policy for the common good of the industry and all growers.

Government affairs. OPVG influences public policy, legislation, regulatory compliance and international trade through communications and meetings with government officials.

Communication and education. Electronic newsletters, emails and social media keep OPVG members informed, including events and educational opportunities. Innovative marketing campaigns help build public awareness and promote our contributions and commitments to a safe food supply.

Market data. OPVG compiles information on production and consumer consumption for the processing vegetable industry to share with growers and assist in negotiations and crop planning.

Labour logistics. We represent members' interests on temporary foreign and season worker issues through our partnership with Ontario Fruit and Vegetable Growers Association (OFVGA).

OPVG supports many industry organizations – through annual donations and membership of more than \$54,000 – to further strengthen the overall Ontario agri-food sector on behalf of our growers. These include: Ontario Fruit and Vegetable Growers Association, Farm and Food Care Ontario, Fruit and Vegetable Growers of Canada, Ontario Federation of Agriculture, Agricultural Adaptation Council, AgScape, Ontario Agricultural Commodity Council, President's Council, Pickle Packers International, World Processing Tomato Council, Labour Issues Co-ordinating Committee.

Education
Communications
Governance
Market Data
Labour
Government Affairs
Research Funding
Research Advisory Committee
Association Management



Ontario Processing
Vegetable Growers

FINANCIAL STATEMENTS



**Ontario Processing Vegetable Growers
Financial Statements
For the Year Ended December 31, 2023**

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Independent Auditor's Report

To the Board of Directors of Ontario Processing Vegetable Growers

Opinion

We have audited the financial statements of Ontario Processing Vegetable Growers (the organization), which comprise the statement of financial position as at December 31, 2023, the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2023, and its results of operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants
Woodstock, Ontario
February 29, 2024

**Ontario Processing Vegetable Growers
Statement of Financial Position**

December 31	2023 General	2023 Capital	2023 Joint Ventures	2023 Restricted	2023 Endowment	2023 Total	2022 Total
Assets							
Current							
Cash	\$ 1,548,542	\$ -	\$ 263,967	\$ 11,493	\$ -	\$ 1,824,002	\$ 1,378,001
Temporary investments	331,474	-	-	-	-	331,474	310,942
Accounts receivable	60,094	-	15,646	53,382	-	129,122	428,329
Due from board funds	20,145	(20,145)	-	-	-	-	-
Prepaid expenses	3,861	-	-	-	-	3,861	3,861
Interfund balances	(120,999)	-	-	120,999	-	-	-
	<u>1,843,117</u>	<u>(20,145)</u>	<u>279,613</u>	<u>185,874</u>	<u>-</u>	<u>2,288,459</u>	<u>2,121,133</u>
Long-term investments	49,139	-	-	-	2,528,856	2,577,995	2,920,517
Capital assets (Note 2)	-	12,904	-	-	-	12,904	9,732
	<u>\$ 1,892,256</u>	<u>\$ (7,241)</u>	<u>\$ 279,613</u>	<u>\$ 185,874</u>	<u>\$ 2,528,856</u>	<u>\$ 4,879,358</u>	<u>\$ 5,051,382</u>
Liabilities and Net Assets (Deficit)							
Current							
Accounts payable and accruals (Note 3)	\$ 199,942	\$ -	\$ 63,650	\$ 1,500	\$ -	\$ 265,092	\$ 352,931
Current reserve for bursaries (Note 5)	1,000	-	-	-	-	1,000	2,000
Due to board funds	-	-	1,813	-	-	1,813	1,650
	<u>200,942</u>	<u>-</u>	<u>65,463</u>	<u>1,500</u>	<u>-</u>	<u>267,905</u>	<u>356,581</u>
Reserve for bursaries (Note 5)	4,000	-	-	-	-	4,000	5,000
Commitments/contingent liability (Note 6 & 7)	-	-	-	-	-	-	-
	<u>204,942</u>	<u>-</u>	<u>65,463</u>	<u>1,500</u>	<u>-</u>	<u>271,905</u>	<u>361,581</u>
Net Assets (Deficit)							
General	1,687,314	-	-	-	-	1,687,314	1,707,598
Capital	-	(7,241)	-	-	-	(7,241)	5,572
Restricted	-	-	214,150	184,374	-	398,524	447,775
Endowment	-	-	-	-	2,528,856	2,528,856	2,528,856
	<u>1,687,314</u>	<u>(7,241)</u>	<u>214,150</u>	<u>184,374</u>	<u>2,528,856</u>	<u>4,607,453</u>	<u>4,689,801</u>
	<u>\$ 1,892,256</u>	<u>\$ (7,241)</u>	<u>\$ 279,613</u>	<u>\$ 185,874</u>	<u>\$ 2,528,856</u>	<u>\$ 4,879,358</u>	<u>\$ 5,051,382</u>

The accompanying notes are an integral part of these financial statements.

**Ontario Processing Vegetable Growers
Statement of Changes in Net Assets**

For the year ended December 31	2023 General	2023 Capital	2023 Joint Ventures	2023 Restricted	2023 Endowment	2023 Total	2022 Total
Balance, beginning of the year	\$ 1,707,598	\$ 2,640	\$ 300,379	\$ 150,328	\$ 2,528,856	\$ 4,689,801	\$ 4,500,397
Excess (deficiency) of revenues over expenses	(20,284)	(9,881)	(86,229)	34,046	-	(82,348)	189,404
Balance, end of the year	\$ 1,687,314	\$ (7,241)	\$ 214,150	\$ 184,374	\$ 2,528,856	\$ 4,607,453	\$ 4,689,801

The accompanying notes are an integral part of these financial statements.

**Ontario Processing Vegetable Growers
Statement of Operations**

For the year ended December 31	2023 General	2023 Capital	2023 Joint Ventures	2023 Restricted	2023 Total	2022 Total
Revenue						
Research and development funding	\$ 5,813	\$ -	\$ 12,891	\$ -	\$ 18,704	\$ 19,469
Gains on disposal	-	181	-	-	181	8,227
Interest income	59,377	-	13,536	96,468	169,381	93,861
Levies	-	-	54,339	-	54,339	116,309
Licence fees	1,274,085	-	-	-	1,274,085	1,463,711
Other revenue	7,750	-	-	-	7,750	6,304
	1,347,025	181	80,766	96,468	1,524,440	1,707,881
Expenses						
Acreage measurement	35,087	-	-	-	35,087	33,398
Advertising and promotion	11,750	-	-	-	11,750	16,589
Amortization	-	10,062	2,932	-	12,994	12,385
Board member fees and related costs	89,460	-	-	-	89,460	90,954
Board members travel	30,004	-	-	-	30,004	33,941
Consulting fees	51,625	-	-	-	51,625	36,865
District grants	17,900	-	-	-	17,900	20,019
Education and marketing costs	-	-	-	62,422	62,422	81,964
Grading expense	309,543	-	-	-	309,543	237,062
Meetings and conferences	41,547	-	-	-	41,547	34,092
Membership fees	54,073	-	-	-	54,073	51,421
Negotiations and arbitration meetings	67,980	-	-	-	67,980	76,788
Office expenses	94,341	-	64	-	94,405	76,464
Office rent and utilities	65,463	-	-	-	65,463	60,366
Professional fees	29,049	-	1,859	-	30,908	46,317
Research	54,339	-	162,140	-	216,479	231,793
Salaries and benefits	405,318	-	-	-	405,318	372,811
Staff travel expenses	9,830	-	-	-	9,830	5,248
	1,367,309	10,062	166,995	62,422	1,606,788	1,518,477
Excess (deficiency) of revenues over expenses	\$ (20,284)	\$ (9,881)	\$ (86,229)	\$ 34,046	\$ (82,348)	\$ 189,404

The accompanying notes are an integral part of these financial statements.

Ontario Processing Vegetable Growers Statement of Cash Flows

For the year ended December 31	2023	2022
Cash flows from operating activities		
Excess (deficiency) of revenues over expenses	\$ (82,348)	\$ 189,404
Items not affecting cash:		
Amortization of capital assets	12,994	12,385
Gain on disposal of capital assets	(181)	(8,227)
	<u>(69,535)</u>	193,562
Changes in non-cash working capital:		
Accounts receivable	299,207	(388,040)
Prepaid expenses	-	2,967
Accounts payable and accrued liabilities	(88,839)	168,533
Due from board funds	163	150
	<u>140,996</u>	<u>(22,828)</u>
Cash flows from investing activities		
Long term investments	342,522	(21,789)
Acquisition of capital assets	(16,166)	(3,481)
Proceeds on disposal of property and equipment	181	21,712
Payment of bursaries	(1,000)	(2,000)
	<u>325,537</u>	<u>(5,558)</u>
Cash flows from financing activities		
Repayment of long-term debt	-	(22,391)
Net increase (decrease) in cash	466,533	(50,777)
Cash and cash equivalents, beginning of the year	1,688,943	1,739,720
Cash and cash equivalents, end of the year	\$ 2,155,476	\$ 1,688,943
Represented by:		
Cash	\$ 1,824,002	\$ 1,378,001
Temporary investments	331,474	310,942
	<u>\$ 2,155,476</u>	<u>\$ 1,688,943</u>

The accompanying notes are an integral part of these financial statements.

Ontario Processing Vegetable Growers Notes to Financial Statements

December 31, 2023

1. Significant Accounting Policies

Nature and Purpose of Organization The Ontario Processing Vegetable Growers (OPVG) is incorporated under the regulations of the Farm Products Marketing Act. OPVG was formed to represent processing vegetable growers in the three districts across Ontario. There are 14 regulated processing vegetables in the province. OPVG is a non-profit organization under the Income Tax Act and, accordingly, is exempt from income taxes under section 149 (1)(e) of the Income Tax Act.

Basis of Accounting The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.

Joint Ventures Joint ventures are accounted for using the proportionate consolidation method in OPVG's financial statements.

OPVG has a 50% interest along with with the processors and green shippers in the following joint ventures:

Ontario Cucumber Research Committee

The organization conducts research on behalf of Ontario cucumber growers and processors.

Ontario Tomato Research Institute

The organization conducts research on behalf of Ontario tomato growers and processors.

Tomato Grading Reserve Fund

The organization acquires grading equipment and manages the tomato third party grading system on behalf of growers and processors.

Pea, Bean and Corn Industry Research Committee

The committee conducts research on behalf of Ontario pea, bean and corn growers and processors.

Ontario Processing Vegetable Growers Notes to Financial Statements

December 31, 2023

1. Significant Accounting Policies (continued)

Fund Accounting

General Fund

The general fund reports the organization's unrestricted resources available for the Board's general operating activities. The general fund derives the majority of its revenues from crop license fees.

Capital Fund

The capital fund reports the assets, liabilities, revenues and expenses related to OPVG's capital assets.

Joint Ventures

The joint venture fund is a restricted fund. It reports OPVG's share of the assets, liabilities, fund balances, revenues and expenses of its joint ventures. The majority of revenues and expenses reported in the joint venture fund are the levies and research funding received directly by the joint ventures. Levies and research funding are restricted to be used on research projects conducted by the joint ventures.

Restricted Fund

The restricted fund reports all restricted assets, liabilities, fund balances, revenues and expenses of the organization. The majority of the revenues and expenses reported in the restricted fund are the interest earned on the endowment fund and its eligible expenses.

Endowment Fund

Under a 1992 agreement with the Ontario Ministry of Agriculture, Food and Rural Affairs (OMAFRA), this fund capital consists of the funds available from the wind-up of the Processing-Vegetable Financial Protection Board. The terms of the agreement stipulate that OPVG shall not have access to the restricted capital and shall spend the interest only for the purposes of research, market development and education projects to benefit the entire processing vegetable industry. The interest earned on this capital is reported as revenue of the restricted fund.

Ontario Processing Vegetable Growers Notes to Financial Statements

December 31, 2023

1. Significant Accounting Policies (continued)

Revenue Recognition The organization follows the restricted fund method of accounting for contributions.

Restricted contributions are recognized as revenue of the appropriate restricted fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. However, if no appropriate restricted fund is presented, then the restricted contribution is recognized as revenue of the General Fund in the year in which the related expenses are incurred.

Unrestricted contributions are recognized as revenue of the General Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

(i) Research and Development Funding

Funding is granted for specific research. It is accounted for in the appropriate fund in accordance with the contract terms.

(ii) Levies

Levies are calculated as a factor based on delivered tons as defined in the Processor Marketing Agreements. OPVG and OF&VPA combine to equally fund projects in tomato research, cucumber research, pea, bean and corn research and to share the cost of the annual joint convention. Research levies are reported as income of the joint ventures and are restricted for use on research projects.

(iii) Bursaries

Contributions for the purpose of funding long term bursary programs is added to the liability in the statement of financial position and recognized as revenue as the bursaries are awarded.

(iv) License fees

License fees are levied by processing crop on licensed producers at a rate per delivered ton. The licensed processors collect the fees and remit to OPVG. License fees are recognized as income in the fiscal year of delivery. There is no restriction on license fees and they are used to fund the general operations of OPVG.

(v) Interest income

Income is earned on GIC investments and is recorded on an accrual basis. Interest earned by the general fund is unrestricted. Interest earned by the joint ventures is restricted to be used by the applicable joint venture. Interest earned on the endowment fund is recognized as income of the restricted fund, as it is restricted for use on research, market development and education projects to benefit the entire processing vegetable industry.

Ontario Processing Vegetable Growers Notes to Financial Statements

December 31, 2023

1. Significant Accounting Policies (continued)

Cash and Cash Equivalents Cash and cash equivalents are defined as cash on hand, cash in the bank, and all guaranteed investment certificates with maturities or rights to redeem of less than or equal to 12 months.

Financial Instruments Financial Instruments are recorded at fair value at initial recognition. In subsequent periods, the organization's financial instruments are reported at cost or amortized cost less impairment, if applicable, with the exception of equity investments which are reported at fair market value. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired.

Capital Assets Capital assets are recorded at cost less accumulated amortization. Amortization based on the estimated useful life of the asset is calculated as follows:

	Method	Rate
Furniture and equipment	Straight-line	5 years
Computer equipment	Straight-line	3 years
Vehicles	Straight-line	5 years

Use of Estimates The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Estimates in these financial statements include accrued liabilities and depreciation on capital assets. Actual results could differ from those estimates and may have an impact on future periods.

Investments It is the organization's policy to hold its investments to maturity. The organization holds investments in guaranteed investment certificates where the cost plus accrued interest approximates fair value.

Investments maturing in one year, are considered temporary investments.

All investments in the Endowment Fund have been restricted and as such, they are all classified as long term.

Ontario Processing Vegetable Growers Notes to Financial Statements

December 31, 2023

2. Capital Assets

	2023		2022	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Furniture and equipment	\$ 157,057	\$ 149,479	\$ 147,768	\$ 144,834
Computer equipment	35,839	30,513	29,142	22,344
	<u>192,896</u>	<u>179,992</u>	<u>176,910</u>	<u>167,178</u>
		<u>\$ 12,904</u>		<u>\$ 9,732</u>

3. Government Remittances

Included in accounts payable and accrued liabilities are government remittances payable in the amount of \$127,056 (2022 - \$154,023).

Ontario Processing Vegetable Growers Notes to Financial Statements

December 31, 2023

4. Financial Instruments

The organization is exposed to various risks through its financial instruments. The following analysis provides a measure of the organization's risk exposure and concentrations as at December 31, 2023.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The organization is exposed to credit risk resulting from the possibility that a customer or counterparty to a financial instrument defaults on their financial obligations; if there is a concentration of transactions carried out with the same counterparty; or of financial obligations which have similar economic characteristics such that they could be similarly affected by changes in economic conditions. The organization's financial instruments that are exposed to concentrations of credit risk relate primarily to its accounts receivable.

The organization is also exposed to credit risk arising from all of its bank accounts being held at one financial institution and deposits are only insured up to \$100,000.

Liquidity risk

Liquidity risk is the risk that the organization will encounter difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the organization will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. The organization is exposed to this risk mainly in respect of its accounts payable and accrued liabilities.

The organization's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient cash flows to fund its operations and to meet its liabilities when due, under both normal and stressed conditions. The organization maintains a portion of its invested assets in liquid securities.

Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The organization is exposed to interest rate risk in its investments, as they are held in high interest savings accounts with variable interest rates and GICs renewed at prevailing interest rates.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures, and methods used to measure the risk.

Ontario Processing Vegetable Growers Notes to Financial Statements

December 31, 2023

5. Bursaries

The Ken Epp Memorial Scholarship was established in 2010 at an original contribution of \$20,000 to be awarded in increments of \$1,000 to one student per year.

The R.H. Brown Scholarship Fund was established in 2011 with a balance of \$15,000 to be awarded in increments of \$500 to two students per year.

	2023	2022
Opening balance of Epp and Brown bursary reserves	\$ 7,000	\$ 9,000
Awarded during the year	(2,000)	(2,000)
Ending balance of Epp and Brown bursary reserves	5,000	7,000
Less: current reserve for bursaries	(1,000)	(2,000)
Long term reserve for bursaries	\$ 4,000	\$ 5,000

6. Commitments

OPVG is committed under the terms of an operating lease for office space to September 30, 2025. The base rate applies plus a proportionate share of common area expenses and taxes.

Contractual obligation repayments for the next two years are as follows:

2024	48,693
2025	36,520
	\$ 85,213

7. Contingent Liability

The organization runs an annual conference with OF&VPA and revenues and expenses are split evenly. A net conference surplus has accumulated over several years and is recorded with OPVG operations in the year incurred. As there is no written agreement with OF&VPA, it is undeterminable at this time whether any amounts may be owing to OF&VPA.

**Ontario Tomato Research Institute
Financial Information
For the Year Ended December 31, 2023**

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Compilation Engagement Report

To management of Ontario Tomato Research Institute

On the basis of information provided by management, we have compiled the balance sheet of Ontario Tomato Research Institute as at December 31, 2023 and the statements of operations and changes in net assets for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information (the financial information).

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Mitchell, Ontario
February 28, 2024

Ontario Tomato Research Institute Statement of Financial Position

December 31	2023	2022
Assets		
Current		
Cash	\$ 243,701	\$ 348,977
Accounts receivable	19,377	31,068
	\$ 263,078	\$ 380,045
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities	\$ 11,976	\$ 5,917
Due to Board	1,450	1,320
	13,426	7,237
Net Assets		
Ontario Fruit & Vegetable Processors Association	124,826	186,404
Ontario Processing Vegetable Growers	124,826	186,404
	249,652	372,808
	\$ 263,078	\$ 380,045

Ontario Tomato Research Institute Statement of Changes in Net Assets

For the year ended December 31	Ontario Fruit & Vegetable Processors Association	Ontario Processing Vegetable Growers	2023	2022
Balance, beginning of the year	\$ 186,404	\$ 186,404	\$ 372,808	\$ 366,622
Excess of revenues over expenses	(61,578)	(61,578)	(123,156)	6,186
Balance, end of the year	\$ 124,826	\$ 124,826	\$ 249,652	\$ 372,808

Ontario Tomato Research Institute Statement of Operations

For the year ended December 31	2023	2022
Revenue		
Funding	\$ 25,782	\$ 25,546
Ontario Fruit & Vegetable Processors Association levies	-	61,038
Ontario Processing Vegetable Growers levies	-	61,038
Ontario Tomato Seeding Growers Marketing Board	-	1,000
	<u>25,782</u>	<u>148,622</u>
Operating expenses		
Interest and bank charges	128	-
Professional fees	1,542	1,404
Research	163,999	146,063
	<u>165,669</u>	<u>147,467</u>
Income (loss) before other income	(139,887)	1,155
Interest income	16,731	5,031
Excess of revenues over expenses	<u>\$ (123,156)</u>	<u>\$ 6,186</u>

Ontario Tomato Research Institute Notes to Financial Information

December 31, 2023

1. Basis of Accounting

The basis of accounting applied in the preparation of the statement of financial position of Ontario Tomato Research Institute as at December 31, 2023 and the statement of operations for the year then ended is on the historical cost basis, reflecting cash transactions with the addition of:

- accounts receivable
 - accounts payable and accrued liabilities
-

Ontario Cucumber Research Committee
Financial Information
For the Year Ended December 31, 2023

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Compilation Engagement Report

To management of Ontario Cucumber Research Committee

On the basis of information provided by management, we have compiled the statement of financial position of Ontario Cucumber Research Committee as at December 31, 2023 and the statements of operations and changes in net assets for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information (the financial information).

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Mitchell, Ontario
February 28, 2024

Ontario Cucumber Research Committee Statement of Financial Position

December 31	2023	2022
Assets		
Current		
Cash	\$ 125,356	\$ 90,956
Accounts receivable	11,915	15,986
	<hr/>	<hr/>
	\$ 137,271	\$ 106,942
<hr/>		
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities	\$ 57,430	\$ 17,502
Due to Board	725	660
	<hr/>	<hr/>
	58,155	18,162
Net Assets		
Ontario Fruit & Vegetable Processors Association	39,558	44,390
Ontario Processing Vegetable Growers	39,558	44,390
	<hr/>	<hr/>
	79,116	88,780
	<hr/>	<hr/>
	\$ 137,271	\$ 106,942
<hr/>		

**Ontario Cucumber Research Committee
Statement of Changes in Net Assets**

For the year ended December 31	Ontario Fruit & Vegetable Processors Association	Ontario Processing Vegetable Growers	2023	2022
Balance, beginning of the year	\$ 44,390	\$ 44,390	\$ 88,780	\$ 71,074
Excess (deficiency) of revenues over expenses	(4,832)	(4,832)	(9,664)	17,706
Balance, end of the year	\$ 39,558	\$ 39,558	\$ 79,116	\$ 88,780

Ontario Cucumber Research Committee Statement of Operations

For the year ended December 31	2023	2022
Revenue		
Ontario Processing Vegetable Growers levies	\$ 32,294	\$ 32,663
Ontario Fruit & Vegetable Processors Association levies	32,294	32,663
Interest income	4,326	1,025
	<hr/> 68,914	<hr/> 66,351
Operating expenses		
Professional fees	725	660
Research	77,853	47,985
	<hr/> 78,578	<hr/> 48,645
Excess (deficiency) of revenues over expenses	\$ (9,664)	\$ 17,706

Ontario Cucumber Research Committee Notes to Financial Statements

December 31, 2023

1. Basis of Accounting

The basis of accounting applied in the preparation of the statement of financial position of Ontario Cucumber Research Committee as at December 31, 2023 and the statement of operations for the year then ended is on the historical cost basis, reflecting cash transactions with the addition of:

- accounts receivable
 - accounts payable and accrued liabilities
-

Pea, Bean and Corn Industry Research Committee
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For the Year Ended December 31, 2023

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Compilation Engagement Report

To management of Pea, Bean and Corn Industry Research Committee

On the basis of information provided by management, we have compiled the statement of financial position of Pea, Bean and Corn Industry Research Committee as at December 31, 2023 and the statements of operations statement of changes in net assets for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information and, if applicable, other explanatory information (the financial information).

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Mitchell, Ontario
February 28, 2024

**Pea, Bean and Corn Industry Research Committee
Statement of Financial Position**

December 31	2023	2022
Assets		
Current		
Cash	\$ 117,451	\$ 74,845
Accounts receivable	-	31,730
	\$ 117,451	\$ 106,575
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities	\$ 57,893	\$ 12,143
Due to Board	725	660
	58,618	12,803
Net Assets		
Ontario Fruit & Vegetable Processors Association	29,417	46,886
Ontario Processing Vegetable Growers	29,416	46,886
	58,833	93,772
	\$ 117,451	\$ 106,575

**Pea, Bean and Corn Industry Research Committee
Statement of Changes in Net Assets**

For the year ended December 31	Ontario Fruit & Vegetables Processors Association	Ontario Processing Vegetable Growers	2023	2022
Balance, beginning of the year	\$ 46,886	\$ 46,886	\$ 93,772	\$ 75,948
Excess of revenues over expenses	(17,469)	(17,470)	(34,939)	17,824
Balance, end of the year	\$ 29,417	\$ 29,416	\$ 58,833	\$ 93,772

**Pea, Bean and Corn Industry Research Committee
Statement of Operations**

For the year ended December 31	2023	2022
Revenue		
Ontario Fruit & Vegetable Processors Association levies	\$ 22,045	\$ 22,107
Ontario Processing Vegetable Growers levies	22,045	22,107
Interest income	4,125	1,408
	<hr/>	<hr/>
	48,215	45,622
 Operating expenses		
Professional fees	725	660
Research	82,429	27,138
	<hr/>	<hr/>
	83,154	27,798
Excess of revenues over expenses	<hr/> \$ (34,939)	<hr/> \$ 17,824

Pea, Bean and Corn Industry Research Committee

Notes to Financial Information

December 31, 2023

1. Basis of Accounting

The basis of accounting applied in the preparation of the statement of financial position of Pea, Bean and Corn Industry Research Committee as at December 31, 2023 and the statement of operations for the year then ended is on the historical cost basis, reflecting cash transactions with the addition of:

- accounts payable and accrued liabilities
-

**Tomato Grading Reserve Fund
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For the Year Ended December 31, 2023**

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Compilation Engagement Report

To management of Tomato Grading Reserve Fund

On the basis of information provided by management, we have compiled the balance sheet of Tomato Grading Reserve Fund as at December 31, 2023 and the statements of operations and changes in net assets for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information and, if applicable, other explanatory information (the financial information).

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Mitchell, Ontario
February 28, 2024

Tomato Grading Reserve Fund Statement of Financial Position

December 31	2023	2022
Assets		
Current		
Cash	\$ 41,421	\$ 40,192
Equipment (Note 2)	-	5,864
	\$ 41,421	\$ 46,056
 Liabilities and Net Assets		
Current		
Due to Board	\$ 725	\$ 660
Net Assets		
Ontario Fruit & Vegetable Processors Association	20,348	22,698
Ontario Processing Vegetable Growers	20,348	22,698
	40,696	45,396
	\$ 41,421	\$ 46,056

**Tomato Grading Reserve Fund
Statement of Changes in Net Assets**

For the year ended December 31	Ontario Fruit & Vegetable Processors Association	Ontario Processing Vegetable Growers	2023	2022
Balance, beginning of the year	\$ 22,698	\$ 22,698	\$ 45,396	\$ 59,091
Deficiency of revenue over expenses	<u>(2,350)</u>	<u>(2,350)</u>	<u>(4,700)</u>	<u>(13,695)</u>
Balance, end of the year	\$ 20,348	\$ 20,348	\$ 40,696	\$ 45,396

**Tomato Grading Reserve Fund
Statement of Operations**

For the year ended December 31	2023	2022
Revenue		
Interest income	\$ 1,890	\$ 602
	<hr/>	<hr/>
Operating expenses		
Amortization	5,865	13,637
Professional fees	725	660
	<hr/>	<hr/>
	6,590	14,297
	<hr/>	<hr/>
Deficiency of revenues over expenses	\$ (4,700)	\$ (13,695)

Tomato Grading Reserve Fund Notes to Financial Information

December 31, 2023

1. Basis of Accounting

The basis of accounting applied in the preparation of the statement of financial position of Tomato Grading Reserve Fund as at December 31, 2023 and the statement of operations for the year then ended is on the historical cost basis, reflecting cash transactions with the addition of:

- capital assets amortized over their useful life

2. Capital Assets

	2023		2022	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Equipment	\$ 186,619	\$ 186,619	\$ 186,619	\$ 180,755
		\$ -		\$ 5,864



OPVG VISION

Catalyst for sustained growth and innovation in processing vegetables.

OPVG STRATEGIC INTENTS

Strategic Intent 1: Improve effectiveness of OPVG's governance structure.

Measures

- Did we do what we said we would do – e.g. improve the district process, add crop committees, define meeting and budget guidelines?
- Has grower engagement improved as a result? Probably needs to be ongoing and regular engagement surveys to see if approvals improve.
- Do people want to be on the Board?

Strategic Intent 2: Improve effectiveness and efficiency of the negotiating process.

Measures

- Reduced time spent in negotiations.
- In post-negotiation surveys, negotiators perceive less conflict and a higher level of satisfaction with the process.
- More growers want to step up for negotiations.

Strategic Intent 3: Improve communication with growers and processors.

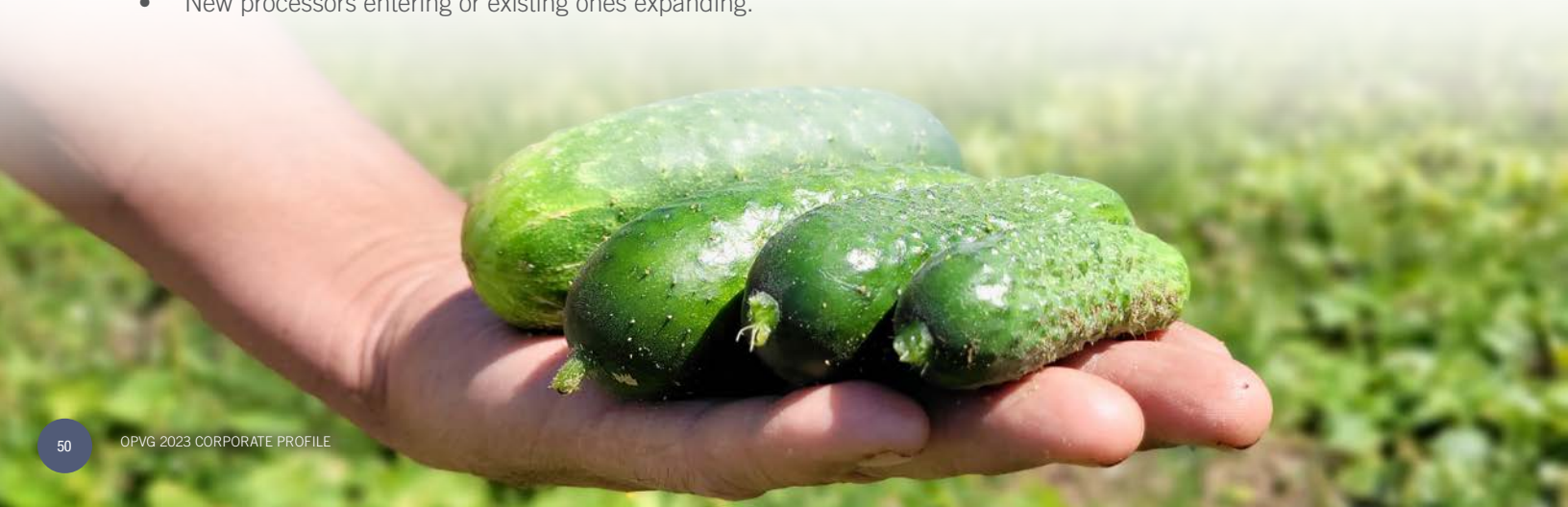
Measures

- Did we do what we said and is there improvement in attitudes?

Strategic Intent 4: Build long-term confidence in the processing vegetable industry.

Measures


- More growers wanting contracts or larger contracts.
- Improved research process to enhance our industry.
- New processors entering or existing ones expanding.







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