



## President's Message

As the Junior Farmer year comes to a close, and sitting down to write this, I'm remembering all the wonderful events, and socials throughout the JF year. As always, it's difficult to highlight a few events when there's been so many great things happening. It makes me proud to see all the good that has happened, like fundraising for great causes, successful provincial events, and also to see members' leadership and personal development grow as individuals. Thank you to my Executive Team this year! We have accomplished a lot throughout the year, being able to bring back Leadership Camp, and hosting the delegates. With the support of the different events committees and members attendance, it really makes all the hard work and effort that gets put in that much more rewarding. I am so thankful for the opportunities that being a Junior Farmer President has led me to. I hope everyone has enjoyed reading the Bullhorns throughout the year and I look forward to reading next years, from the 81st JFAO President!

In Junior Farmer spirit,  
Jolande Oudshoorn  
Your 80th JFAO President



Tubing social with the West Zone on March 2 in St. Mary's.



Joel Speers, Nic Willemsma, and Jolande Oudshoorn at the OAAS Convention

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Thank you to the support from



## Upcoming Dates:

March Conference- March 22-24, 2024, Peterborough, ON

Leadership Camp- June 21-22, 2024, Huron County

80th Anniversary- August 17th, 2024, Rockton Agriculture Fairgrounds

## Jamie's Roast and Toast

Renfrew County was proud to host a Roast and Toast, celebrating Jamie Schultz's achievements as the 79th President of JFAO. This fun filled night included roasts and toasts by Jamie's friends and family, and many acknowledged the amazing things that Jamie has done during his time as president. The night was completed with some square dancing, and two-stepping, in true Junior Farmers fashion. We would like to thank everyone for coming and helping us to celebrate Jamie's accomplishments!



Jamie Schultz with his club, Renfrew.

# Winter Games

On Saturday February 24th, the Stormont-Glengarry Junior Farmers were happy to host their first provincial event, Winter Games. Welcoming 10 teams from across the province, the Junior Farmers hosted the games at one of the high schools in Casselman, Ontario. This event was followed by their annual Snowball, a dinner, silent auction and dance. This year the proceeds from the Snowball will be donated to the Hospice Care of Cornwall.

The theme for the Games this year was Rodeo, and teams were encouraged to dress-up and the Junior Farmers even had some themed games. Starting the morning off with volley-ball, drawing, Tchoukball, barrel racing and shootout. After lunch break, they had floor hockey, herding, basket-ball, pinball and music trivia. The games were finished off by a fend for yourself game of roaming dodge-ball.

The Snowball was held at the new hall in Moose Creek, Ontario. There was a dinner with a silent auction and a dance to follow. The Junior Farmers welcomed back all the teams from the Games. The winners of the Games were announced, and Carleton Junior Farmers took the glory. The highlights of the evening included the photobooth and a lot of line dancing.

After everything was said and done the Stormont-Glengarry Junior Farmers are happy to say they will be donating over \$4,000 to the Hospice Care of Cornwall. They look forward to hosting an event again soon and many more exciting things to come this spring and summer.



# Sponsors

## Canadian Agriculture and Safety Week

While we, as members, may be proud to promote agriculture, it's no secret that there are a number of hazards and risks when it comes to farming. This year Canadian Agriculture and Safety Week is March 10th-16th and we'd like to encourage our clubs to talk about and become aware of the hazards around them.

For those who don't know one of our sponsors is Elite Agriolutions Inc. They provide a number of farm safety courses which you can find on the JFAO website under the Learning Centre. If learning about the risks associated with working in agriculture is something you're interested in, please check them out. Courses range from things like WHMIS to tractor safety to biosecurity and more.

<https://www.jfao.on.ca/resources/learning-centre/elite-agri-solutions/>



### Farm Safety Awareness

Agriculture, like any industry, should put the health and safety of the workers above all else. Every worker deserves to return home each day safe...

[More](#)



### CASA Tractor & Farm Machinery

In this course we will discuss Tractor Safety on your farm and provide some awareness training to help ensure that tractor operators understand...

[More](#)



### Farm Fire Safety

Farm Fire Safety

[More](#)



### Agricultural Machinery Safeguarding

The training program for safeguarding agricultural machinery for protecting the health and safety of agricultural workers...

[More](#)



### Dairy Worker Safety Orientation

This series of eight training modules presents an introductory health and safety orientation for new and returning workers ...

[More](#)



### Transporting Livestock - EAS

There are many hazards to consider whenever a person is behind the wheel. Behind the wheel of a vehicle transporting livestock has...

[More](#)

Above are examples of some of the courses offered through Elite Agri solutions INC. as found on the website



# March Conference

It's Game Day - March Conference 2024

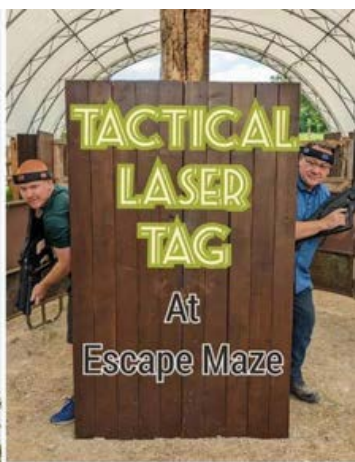
March 24-26 Peterborough, ON

March Conference is right around the corner and this year we're getting our game on! So what's all the hype about? Our weekend officially begins on Friday evening after JFAO's Annual General Meeting. Everyone is encouraged to wear their sports jerseys for some networking games, followed by board games, time in the hotel pool and finishing the night with some Karaoke.

Saturday we'll board the bus and head out to Escape Maze for a day full of escape room challenges, adventure games and laser tag. Saturday evening will be an all star night banquet and dance. Sunday morning, we'll welcome our keynote speaker, Heather Richardson, a high profile hockey referee who was linesman at the 2010 Vancouver Olympics gold medal hockey game.

Just like Michael Jordan and Tom Brady, we're offering recent alumni from the previous five years to make their comeback out of retirement and join us for the entire March

Conference weekend. Don't miss out on the fun by sitting on the sidelines. Add your name to the March Conference roster before March 18th by registering at on our [website](#).



# Canadian Federation of Agriculture AGM

From February 26th to the 28th, the Canadian Federation of Agriculture hosted its Annual General Meeting in Ottawa, drawing delegates from various farming federations across the nation, including the Ontario Federation of Agriculture (OFA). As part of OFA's youth leadership initiative, they extended invitations to five young leaders from the province, among them, Junior Farmer's very own Mark Ruiter, Brady Wytenburg, and Keely Henderson. Throughout the eventful week, the group engaged in meetings with Members of Parliament John Barlow, Dave Epp, Kody Blois, and Francis Drouin, focusing on broadband issues, the growing role of technology in farming, and regulatory issues facing Canadian farmers.

Additionally, the group participated in workshops covering an array of topics such as farm financial management, data utilization in agriculture, trade barriers, and cybersecurity in the farming sector. A highlight of the week was when the group had the opportunity to connect with fellow young farmers from British Columbia and Saskatchewan and learn about their young farmer programs in their provinces.



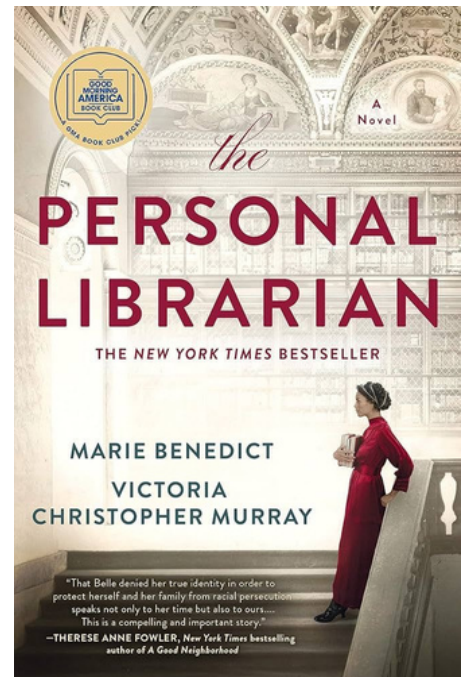
# Club Reports

## Wellington

Wellington Junior Farmers have been a bit busy the past few weeks. 6 of our members attended Winter Games hosted by Stormont Glengarry. We volunteered at a free Pancake Breakfast, hosted by Wellington County Farm and Home Safety Association. We helped to make the pancakes, and serve over 300 attendees during this morning event.



We later held our book club meeting, where we discussed the book Ready Player One, and had lots of snacks. Wellington Junior Farmers welcomes anyone interested in our book club! We will be reading *The Personal Librarian*, by Marie Benedict, and Victoria Christopher Murray, and will be meeting in the Guelph area on April 10 to discuss it.



## Essex- Kent



The Essex Kent Junior Farmers have had a sports filled winter! In January, we attended a learn to curl night at the Sun Parlour Curling Club in Lemington. We learned the basics of the game, played a couple ends and then enjoyed pizza afterwards together.

In February, we rented the Kingsman gym in Wallaceburg for a sports night to practice for Winter Games. We played floor hockey, volleyball, and basketball. Then on February 24th, four members from our club traveled to Stormont Glengarry for Winter Games and the Snowball Banquet. Looking ahead, we have our regenerative ag webinar and March Conference in March, and our Essex SMV Sign Exchange in April.



NOVEMBER  
2023

PREPARING CALVES FOR WINTER  
Plus, hiring contract workers

# *Milk* PRODUCER

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## THE NEXT GENERATION

Young producers like Danielle  
deVos bring new skills, ideas and  
energy to Ontario dairy farms



# Huron Perth

We had our annual general meeting at the beginning of January. With seven members and a couple of scrutineers Cam Alton & Crystal Blake we were able to fill most of the positions. Our new executives are Kirsten McIntosh as President, Jeanette Schramm as Fundraising Coordinator, Nick Vinnicombe as Assistant PD, Jeanette & Nick as Co-Secretaries, Jolande Oudshoorn as Treasurer and Social Coordinator, Will Ringgenberg Ag Rep & Farm Safety Rep, Kelsey Brekelmans & Kirsten as Social Media Representatives and, Lauren Bos as our 4-H Rep.



Later during our February meeting, our last positions were filled. Sean Whyte was voted in as Vice President and the role of Provincial Director was filled by Kelsey Brekelmans. After the meeting, we also had a social event, bowling at Molesworth it was a great time. We had ten members from our club and were joined by a few from Wellington's too. Oxford hosted a skating social in Tavistock where they had a great turnout. Our club was able to have three members attend.

Jolande & Kelsey made it to Jamie's Roast and Toast in Renfrew County. They had a blast and were excited to make connections that lead to one of them going on a farm tour the next day!



Winter Games was an event five of us couldn't pass on going to. We ventured to Casselman as the event was run by Stormont-Glenarry. We even showed up in full rodeo clown attire ready for a day of full excitement. They had a great variety of games going on during the day and we all made it to the Snowball dance as well. It was a lovely venue.

We had two members attend the West zone tubing social in St. Marys for some winter fun and we recently saw the Who Let the Hogs Out fundraiser pay off as we donated 404 lbs of pork to the Huron County Food Bank Distribution Center.

# Club Reports

## Middlesex



We made the drive out to Renfrew to celebrate Jamie's end of term as Past President at his Roast and Toast the end of January which was a great time. We also were able to make it to Ottawa for Winter Games where we teamed up with Essex-Kent. We still make time to have our monthly socials. We went roller blading in early February for our January social and had a boardgames night mid-February. We look forward to attending March Conference and seeing all the other clubs in Peterborough! Middlesex has been busy getting ready for their 3rd annual Farmers' Night Out Fundraiser April 20th in support of the London Cancer Centre. We hope to see everyone come out for this great event!



# Club Reports

## Oxford

In December, we had our AGM where the 2024 executive was elected: President- Julie De Bruyn, Vice-President- Natasha Bolender, Secretary- Jessica Vehof, Treasurer- Sarah Danen, Provincial Director- Emma Pullen, Assistant Provincial Director- Frank Cats, Social Coordinators- Sophie Daniel and Amy Danen, Newsletter and Media- Kelly De Bruyn, Fundraiser Coordinator- Amy Danen, Ag Contact- Ryan Ball, and OCFA Representative- Jan De Wit. We congratulate the new executive and cannot wait to see what will be in store for 2024! We also participated in the Innerkip Christmas parade and finished the year off with our annual Christmas party!



To start the new year, we had our annual banquet, this is where we handed out the rose awards to outstanding individuals in our club, and we enjoyed a tasty meal! Our first social of the year was a skating social with Oxford 4-H and neighbouring JF clubs. Shout out to Huron-Perth and Middlesex for coming out! In February, we had our Christmas Tree Burn, which was a great turn out, with lots of Christmas trees and people in attendance. We are excited for Winter Games in Stormont-Glengary, where will be sending two teams from Oxford!



# Sponsors

## Sow, Grow, Inspire: Building Resilience for the Future of Canadian Agriculture



**Farmer and  
Motivational Speaker,  
"If I Can..."**



### An evening with Chris Koch

**University of Guelph - Peter Clark Hall**  
**Wednesday, April 10, 2024**  
7:00 p.m. to 9:00 p.m.

Pizza and light refreshments will be available

### About the evening

Farm & Food Care Ontario and FCC are proud to present an evening of inspiration geared to the Junior Farmers of Ontario, 4-H members, University of Guelph students and any young people looking to pursue a career in Canadian agriculture and food. Chris Koch, Canadian farmer and acclaimed motivational speaker, will share why building personal and professional resilience is key to the long-term success of the Canadian agriculture industry.

**An event for young aspiring  
members of the agricultural  
community. Presented by:**



**To register for free, scan the QR code  
or email [events@farmfoodcare.org](mailto:events@farmfoodcare.org)**

**SCAN ME**

# Sponsors



Arthur Family, Egg Farmers,  Oxford County, Ontario

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of Ontario  get  
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Leroux Family Egg Farmer Prescott County, Ontario

# Sponsors

## Save The Date Junior Farmers 80th Anniversary Banquet

“Making Connections”

Date: Saturday August 17,  
2024

Location: Rockton Agricultural  
Society Fairgrounds



*Save the Date*

Join us for a night of memories and making connections! Drive down to Rockton on August 17, 2024 to celebrate 80 years of Junior Farmers!

More information at  
<https://www.jfao.on.ca/annual-provincial-events/80th-anniversary/>

## MNP LLP

**Bare trusts:** Many Ontario farmers expected to have new tax filing requirements

Why do you need to know about bare trusts? Significant changes to the trust filing requirements mean every farmer must now be able to identify their bare trust agreements and meet new T3 filing obligations.

Have you added someone or been added by someone to a property such as land, a residence, bank account, or investment account?

Many farmers use this type of planning to facilitate farm operations, but they didn't need to be too familiar with any bare trust agreements created, until now.

New federal trust reporting rules will come into effect for taxation years ending after December 30, 2023, and knowing how to meet the filing requirements can have lasting impacts on your operations.

The new trust filing and disclosure rules include bare trust agreements which were previously exempt from filing. A bare trust arrangement is a legal relationship where one person (individual/ corporation/ trust) legally owns a property or part of a property but does not have any rights or obligations with respect to the property; the rights and obligations of the property are held in trust for another person.

# Sponsors

## Impact when new legislation takes effect

The end of 2023 signals a change to existing reporting requirements for agriculture trusts. Here are a few key things to know for tax years ending December 31, 2023 and later:

- Bare trusts generally exist where the *legal ownership* (i.e. who is on the title for the asset, but has no rights or obligations) and the *beneficial ownership* (i.e. who has all the rights and obligations with respect to the asset) are separate. It is important to remember that whether a bare trust exists is a legal determination.
- A trust return must be filed 90 days after year end – usually March 31.
- Penalties for not filing the trust return are \$25 per day for each day it's late to a minimum of \$100 and a maximum of \$2,500.

## Examples of common bare trusts for farmers that will now result in a tax filing requirement

Based on experience with our clients, below are common planning arrangements that can result in bare trust arrangements, which would now be subject to a T3 tax filing requirement:

### 1. Managing land title mergers

When two contiguous properties are owned by the same person, municipalities in Ontario will often merge the land titles. It is often inconvenient for estate, succession, and future sale planning when multiple land titles are merged into one. Therefore, a common solution is to ensure the legal ownership is not identical: Property 1 is owned by Farmco, and Property 2 is owned by Farmco (99 percent) and Mr. X (one percent). As the legal ownership is not identical, the two properties will not be merged by the municipality. In this scenario, it is still Farmco, the *beneficial owner*, who holds 100 percent of the rights and obligations with respect to both Property 1 and Property 2: Farmco paid the purchase price, Farmco is responsible for the upkeep, and Farmco is entitled to all proceeds in the event of a sale. Mr. X, the *legal owner* of a one percent interest in Property 2, can be viewed as a bare trustee with no rights and responsibilities to Property 2. In this case, Mr. X is now required to file a T3 trust return to disclose the bare trust arrangement.

### 2. Deferral and cancellation of land transfer taxes

When a farm property is transferred from Corp A to Corp B, both of which are controlled by the same person, it may be possible to apply for a deferral and cancellation of land transfer taxes. If this planning is implemented, a bare trust arrangement can arise, as a bare trust company Corp C (the *legal owner*) holds title to a farm property for a period of at least three years, in trust for Corp B (the *beneficial owner*) which received the rights and obligations with respect to the farm property from Corp A. If this is the case, Corp C is now required to file a T3 trust return to disclose this bare trust arrangement.

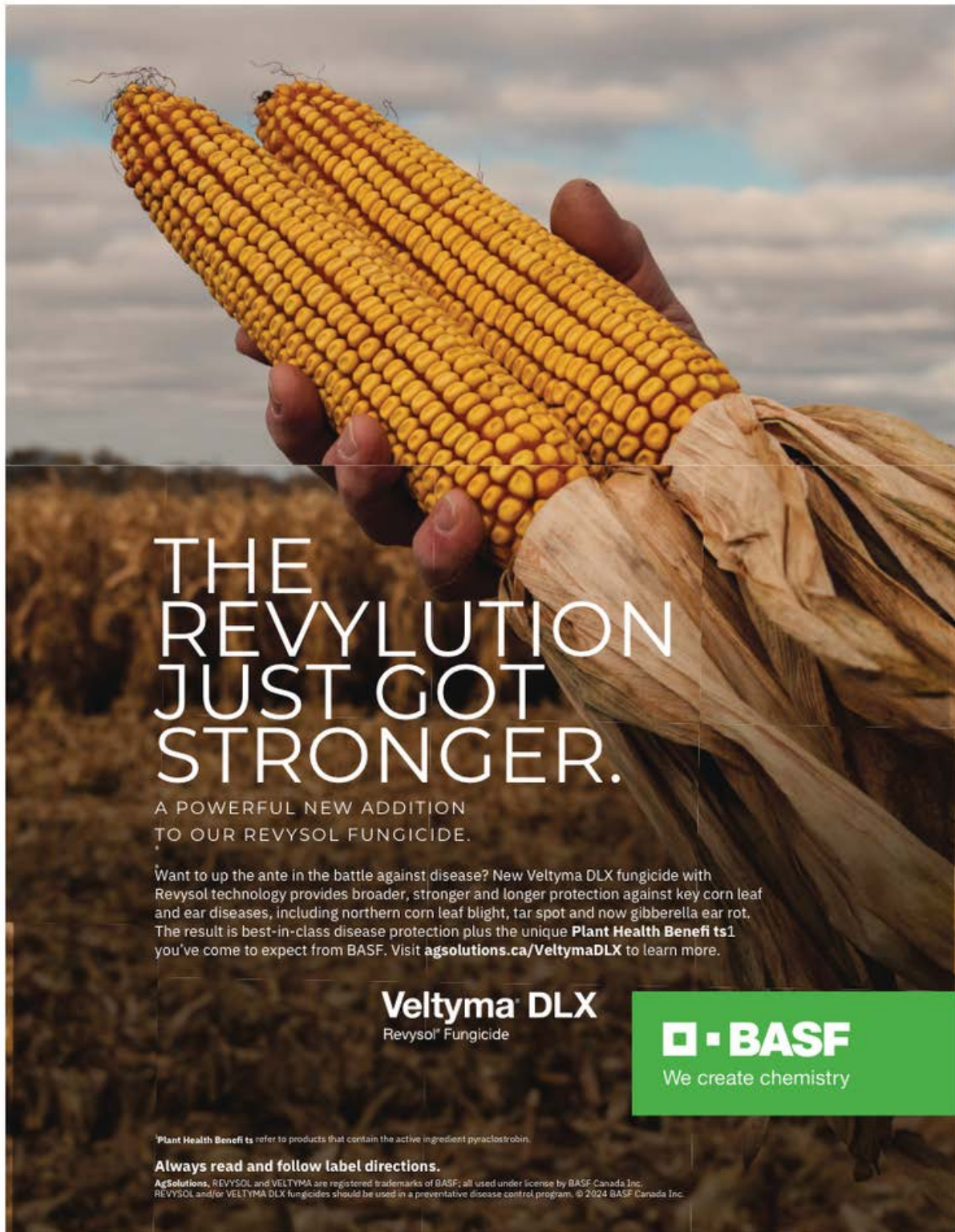
### 3. Estate planning

A common estate planning strategy is to add another person to the title of an asset, whether it is land, a house, or a bank account. There is no desire to transfer the *beneficial ownership* of the asset to this person at this time, as the intention is to simply allow a smooth administration of an estate. As the additional person added to the title is not a beneficial owner, he or she can be viewed to act in the capacity of a bare trustee in a bare trustee arrangement and is subject to these new filing and disclosure rules.

It's important to note that whether a bare trust exists is a legal determination. Most bare trust arrangements cannot be easily identified from financial statements or prior years' income tax returns. It is best to discuss your situation with your MNP advisor so that any identified bare trust arrangements and filing requirements can be addressed.

To learn more about how your operation may be impacted by the upcoming changes to filing requirements and the exemptions available, contact Joel Aalbers, Partner, CPA, CGA, at [joel.aalbers@mnp.ca](mailto:joel.aalbers@mnp.ca)

# Sponsors



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**Veltyma DLX**  
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\*Plant Health Benefits refer to products that contain the active ingredient pyraclostrobin.






**Always read and follow label directions.**

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# Wedding Announcements

**Congratulations go out to...**



Oxford member Karen De Bruyn  
on her engagement to  
Middlesex's Hadley Jenkins-  
Giffen

**And**

Middlesex's Will Johnson who  
recently got engaged to Alicia  
Craib

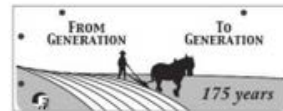


# Century Farm Signs

Is your farm eligible? See for yourself! Head on over to <https://www.jfao.on.ca/resources/century-farm-sign>

Signs are now available in French!

Contact Nic Willemsma, Director of Community and International Programs, for more information at [nic@jfao.on.ca](mailto:nic@jfao.on.ca)



# Gate Signs

The Junior Farmers' Association of Ontario (JFAO) is pleased to offer gate signs. Gate signs can be proudly displayed at the end of your driveway or as part of your farm gate display. There are two sign options including, "Alumni Lives Here" and "Member Lives Here". Due to the popularity of the gate signs, JFAO has extended the availability through an online store (click [here](#)). This is your chance to show your support and pride of JFAO!

Once you have your sign installed, share a photo with us on social media using the #ProudJFer hashtag.. Select photos may be chosen to be featured on the JFAO website or marketing materials



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