

**Exhibit 23 Barley Moisture Adjustment Factors**

Whole Percent Moisture	Tenths of Percent Moisture									
	0	0.1	0.2	0.3	0.4	0.5	0.6	0.7	0.8	0.9
14						1.0000	.9988	.9976	.9964	.9952
15	.9940	.9928	.9916	.9904	.9892	.9880	.9868	.9856	.9844	.9832
16	.9820	.9808	.9796	.9784	.9772	.9760	.9748	.9736	.9724	.9712
17	.9700	.9688	.9676	.9664	.9652	.9640	.9628	.9616	.9604	.9592
18	.9580	.9568	.9556	.9544	.9532	.9520	.9508	.9496	.9484	.9472
19	.9460	.9448	.9436	.9424	.9412	.9400	.9388	.9376	.9364	.9352
20	.9340	.9328	.9316	.9304	.9292	.9280	.9268	.9256	.9244	.9232
21	.9220	.9208	.9196	.9184	.9172	.9160	.9148	.9136	.9124	.9112
22	.9100	.9088	.9076	.9064	.9052	.9040	.9028	.9016	.9004	.8992
23	.8980	.8968	.8956	.8944	.8932	.8920	.8908	.8896	.8884	.8872
24	.8860	.8848	.8836	.8824	.8812	.8800	.8788	.8776	.8764	.8752
25	.8740	.8728	.8716	.8704	.8692	.8680	.8668	.8656	.8644	.8632
26	.8620	.8608	.8596	.8584	.8572	.8560	.8548	.8536	.8524	.8512
27	.8500	.8488	.8476	.8464	.8452	.8440	.8428	.8416	.8404	.8392
28	.8380	.8368	.8356	.8344	.8332	.8320	.8308	.8296	.8284	.8272
29	.8260	.8248	.8236	.8224	.8212	.8200	.8188	.8176	.8164	.8152
30	.8140	.8128	.8116	.8104	.8092	.8080	.8068	.8056	.8044	.8032
31	.8020	.8008	.7996	.7984	.7972	.7960	.7948	.7936	.7924	.7912
32	.7900	.7888	.7876	.7864	.7852	.7840	.7828	.7816	.7804	.7792
33	.7780	.7768	.7756	.7744	.7732	.7720	.7708	.7696	.7684	.7672
34	.7660	.7648	.7636	.7624	.7612	.7600	.7588	.7576	.7564	.7552
35	.7540	.7528	.7516	.7504	.7492	.7480	.7468	.7456	.7444	.7432
36	.7420	.7408	.7396	.7384	.7372	.7360	.7348	.7336	.7324	.7312
37	.7300	.7288	.7276	.7264	.7252	.7240	.7228	.7216	.7204	.7192
38	.7180	.7168	.7156	.7144	.7132	.7120	.7108	.7096	.7084	.7072
39	.7060	.7048	.7036	.7024	.7012	.7000	.6988	.6976	.6964	.6952
40	.6940	.6928	.6916	.6904	.6892	.6880	.6868	.6856	.6844	.6832