

**Exhibit 23    Corn Moisture Adjustment Factors**

Whole Moisture Percent	Tenths of Percent - Moisture									
	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
15	1.0000	.9988	.9976	.9964	.9952	.9940	.9928	.9916	.9904	.9892
16	.9880	.9868	.9856	.9844	.9832	.9820	.9808	.9796	.9784	.9772
17	.9760	.9748	.9736	.9724	.9712	.9700	.9688	.9676	.9664	.9652
18	.9640	.9628	.9616	.9604	.9592	.9580	.9568	.9556	.9544	.9532
19	.9520	.9508	.9496	.9484	.9472	.9460	.9448	.9436	.9424	.9412
20	.9400	.9388	.9376	.9364	.9352	.9340	.9328	.9316	.9304	.9292
21	.9280	.9268	.9256	.9244	.9232	.9220	.9208	.9196	.9184	.9172
22	.9160	.9148	.9136	.9124	.9112	.9100	.9088	.9076	.9064	.9052
23	.9040	.9028	.9016	.9004	.8992	.8980	.8968	.8956	.8944	.8932
24	.8920	.8908	.8896	.8884	.8872	.8860	.8848	.8836	.8824	.8812
25	.8800	.8788	.8776	.8764	.8752	.8740	.8728	.8716	.8704	.8692
26	.8680	.8668	.8656	.8644	.8632	.8620	.8608	.8596	.8584	.8572
27	.8560	.8548	.8536	.8524	.8512	.8500	.8488	.8476	.8464	.8452
28	.8440	.8428	.8416	.8404	.8392	.8380	.8368	.8356	.8344	.8332
29	.8320	.8308	.8296	.8284	.8272	.8260	.8248	.8236	.8224	.8212
30	.8200	.8180	.8160	.8140	.8120	.8100	.8080	.8060	.8040	.8020
31	.8000	.7980	.7960	.7940	.7920	.7900	.7880	.7860	.7840	.7820
32	.7800	.7780	.7760	.7740	.7720	.7700	.7680	.7660	.7640	.7620
33	.7600	.7580	.7560	.7540	.7520	.7500	.7480	.7460	.7440	.7420
34	.7400	.7380	.7360	.7340	.7320	.7300	.7280	.7260	.7240	.7220
35	.7200	.7180	.7160	.7140	.7120	.7100	.7080	.7060	.7040	.7020
36	.7000	.6980	.6960	.6940	.6920	.6900	.6880	.6860	.6840	.6820
37	.6800	.6780	.6760	.6740	.6720	.6700	.6680	.6660	.6640	.6620
38	.6600	.6580	.6560	.6540	.6520	.6500	.6480	.6460	.6440	.6420
39	.6400	.6380	.6360	.6340	.6320	.6300	.6280	.6260	.6240	.6220
40	.6200	.6180	.6160	.6140	.6120	.6100	.6080	.6060	.6040	.6020