

Manitoba Hydro Book of Documents #3

TAB 1	Statistics Canada, Table 003-0103 Hog statistics, number of farms reporting and average number of hogs (Footnote 49 of LEI's <i>Review of Manitoba Hydro's General Rate Application</i>)
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TAB 1

Statistics Canada

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Table 003-0103 ^{1, 2}

Hogs statistics, number of farms reporting and average number of hogs per farm semi-annual (number)

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Geography = Manitoba

Estimates	2015		2016		2017	
	2	1	2	1	2	
Number of farms reporting hogs	640	615	665	610	665	
Average number of hogs per farm reporting	4,813	5,041	4,797	5,213	5,023	

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Footnotes:

1. Period I: data at January 1. Period II: data at July 1.
2. Historical quarterly data are available in the archived CANSIM table [003-0089](#).

Source: Statistics Canada. *Table 003-0103 - Hogs statistics, number of farms reporting and average number of hogs per farm, semi-annual (number)*, CANSIM (database). (accessed:)

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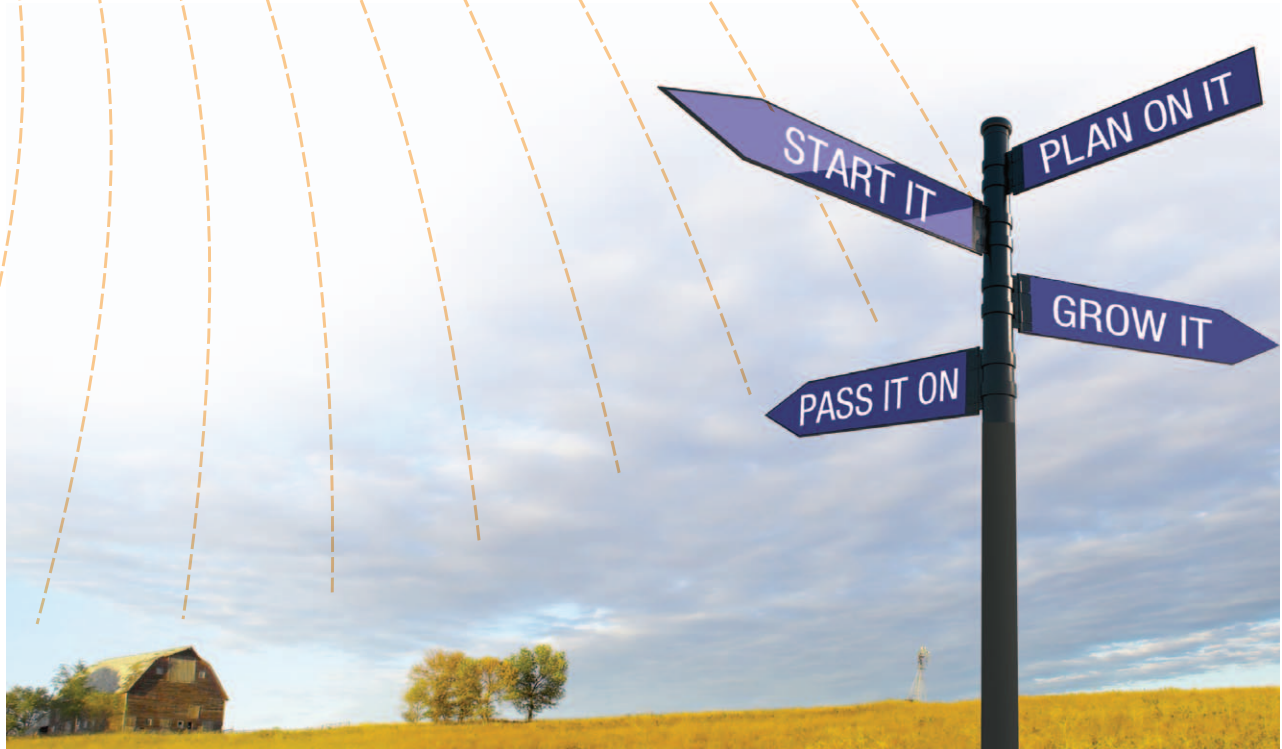
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TAB 2



Guidelines for Estimating Swine Farrow-Finish Costs 2016

in Manitoba





Guidelines For Estimating
Swine Farrow-Finish Costs
Based On 500 Sows and 11,920 Pigs Sold

Date: November, 2015

This guide is designed to provide you with planning information and a format for calculating costs of production of a swine farrow to finish enterprise in Manitoba. General Manitoba Agriculture, Food and Rural Development (MAFRD) recommendations are assumed in using feed and veterinary inputs. These figures provide an economic evaluation of the livestock and estimated prices required to cover all costs. Costs include labour, investment and depreciation, but do not include management costs, nor do they necessarily represent the average cost of production in Manitoba.

These budgets may be adjusted by putting in your own figures. As a producer you are encouraged to calculate your own costs of production. The assumptions on which the costs are based are outlined in the supporting pages. These assumptions were arrived at using the breeding stock, management practices, and facilities seen in modern, well managed swine operations of comparable size in Manitoba. Productivity and performance assumptions are based on information collected by department specialists, feed companies and other organizations. Where individual herd productivity and performance levels differ from those listed, adjustments will be required.

This tool is available as an Excel worksheet at: www.manitoba.ca/agriculture or at your local [MAFRD GO](#) [The Farm Machinery Custom and Rental Rate Guide](#) is also available to help determine machinery costs.

Note: This budget is only a guide and is not intended as an in-depth study of the cost of production of this industry. Interpretation and use of this information is the responsibility of the user. If you need help with a budget, contact your local MAFRD GO Office.

Farrow-Finish Pig Cost of Production

The following farrow to finish budget is based on the assumption that all feed is purchased or home-mixed. The budget includes a land investment cost for 40 acres, with 0 acres rented out at \$60 per acre, of the estimated 903 to 1396 acres of total landbase that would be required for this size of livestock operation. This land base falls within the 2XP2O5 application rate, soil phosphorus levels permitting.

The budget includes an assumption that 1.75% of the market pigs are sold as lightweight pigs. It is assumed that when the lightweight pigs are sold, they will have a salvage value. Therefore, total marketings are reduced by only 1% to compensate for the lightweight pigs.

The budget includes an assumption that this particular operation is "all-in, all-out" by room. Space allocations for finishing pigs are in accordance with the Recommended Code of Practice for the Care and Handling of Farm Animals: Pigs.

The rations illustrated in this budget are examples only. Individual farm conditions should be taken into account when formulating the diets. Producers need to know the feed intakes of their animals. Please consult with a nutritionist for diet information and suggestions.

The Manitoba pork production industry profile is changing and this budget was specifically designed to address the need of producers who may want to analyze the cost of production for a new farrow to finish operation. Several companies are offering contracts with varying levels of guarantees. Producers need to accurately calculate their costs before they can properly make a decision.

500 Sow Farrow-Finish Cost of Production Summary - November, 2015							
A. Operating Costs	Purchased Feed			Home-Mixed Feed			Your Cost
	\$/Pig Sold	\$/Sow /Year	Total Cost	\$/Pig Sold	\$/Sow /Year	Total Cost	
1. Feed Costs:							
1.01 Sow Lactation	\$5.02	\$119.75	\$59,873	\$4.60	\$109.55	\$54,775	
1.02 Sow Gestation	\$11.44	\$272.75	\$136,375	\$9.08	\$216.47	\$108,236	
1.03 Boar Ration	\$0.08	\$1.86	\$928	\$0.06	\$1.54	\$770	
1.04 Pre Starter 1	\$0.65	\$15.56	\$7,780	\$0.34	\$8.05	\$4,026	
1.05 Pre Starter 2	\$0.63	\$14.90	\$7,452	\$0.31	\$7.32	\$3,661	
1.06 Starter 1	\$3.05	\$72.69	\$36,346	\$2.00	\$47.65	\$23,824	
1.07 Starter 2	\$2.34	\$55.71	\$27,856	\$1.75	\$41.73	\$20,866	
1.08 Starter	\$7.89	\$188.09	\$94,044	\$8.38	\$199.88	\$99,942	
1.09 Grower	\$46.04	\$1,097.46	\$548,732	\$43.59	\$1,039.26	\$519,630	
1.10 Finisher	<u>\$23.84</u>	<u>\$568.39</u>	<u>\$284,194</u>	<u>\$20.18</u>	<u>\$481.11</u>	<u>\$240,556</u>	
Total Feed Cost	\$100.97	\$2,407.16	\$1,203,579	\$90.29	\$2,152.57	\$1,076,286	
2. Other Operating Costs:							
2.01 Veterinary Medicine & Supplies	\$3.15	\$75.00	\$37,500	\$3.15	\$75.00	\$37,500	
2.02 Maintenance & Repairs	\$4.37	\$104.09	\$52,044	\$4.37	\$104.09	\$52,044	
2.03 Hydro & Propane	\$5.58	\$133.06	\$66,529	\$5.58	\$133.06	\$66,529	
2.04 Insurance	\$3.55	\$84.64	\$42,322	\$3.55	\$84.64	\$42,322	
2.05 Manure Costs	\$2.15	\$51.32	\$25,659	\$2.15	\$51.32	\$25,659	
2.06 Office Supplies	\$0.08	\$2.00	\$1,000	\$0.08	\$2.00	\$1,000	
2.07 Marketing & Transport.	\$5.11	\$121.82	\$60,911	\$5.11	\$121.82	\$60,911	
2.08 Artificial Insemination Costs	\$1.72	\$41.06	\$20,528	\$1.72	\$41.06	\$20,528	
2.09 Herd Replacement	\$2.35	\$55.96	\$27,978	\$2.35	\$55.96	\$27,978	
2.10 Property Tax	<u>\$0.67</u>	<u>\$16.00</u>	<u>\$8,000</u>	<u>\$0.67</u>	<u>\$16.00</u>	<u>\$8,000</u>	
Subtotal Operating Costs	\$129.70	\$3,092.10	\$1,546,049	\$119.02	\$2,837.51	\$1,418,755	
2.11 Interest on Operating Costs	<u>\$1.87</u>	<u>\$44.50</u>	<u>\$22,248</u>	<u>\$1.71</u>	<u>\$0.00</u>	<u>\$0</u>	
Total Operating Costs	\$131.57	\$3,136.59	\$1,568,297	\$120.74	\$2,837.51	\$1,418,755	
B. Fixed Costs							
3. Depreciation:							
3.01 Buildings & Manure Storage	\$5.02	\$119.70	\$59,848	\$5.10	\$121.50	\$60,748	
3.02 Equipment	<u>\$12.11</u>	<u>\$288.66</u>	<u>\$144,329</u>	<u>\$12.49</u>	<u>\$297.66</u>	<u>\$148,829</u>	
Total Depreciation Cost	\$17.13	\$408.35	\$204,177	\$17.58	\$419.15	\$209,577	
4. Investment:							
4.01 Land cost	\$0.19	\$4.50	\$2,250	\$0.19	\$4.50	\$2,250	
4.02 Buildings & Manure Storage	\$2.79	\$66.43	\$33,215	\$2.82	\$67.12	\$33,558	
4.03 Equipment	\$1.85	\$44.10	\$22,050	\$1.91	\$45.48	\$22,738	
4.04 Breeding Herd	<u>\$0.39</u>	<u>\$9.28</u>	<u>\$4,638</u>	<u>\$0.39</u>	<u>\$9.28</u>	<u>\$4,638</u>	
Total Investment Cost	\$5.21	\$124.30	\$62,152	\$5.30	\$126.37	\$63,184	
Total Fixed Costs	\$22.34	\$532.66	\$266,329	\$22.88	\$545.52	\$272,760	
C. Labour							
120 hours/week farrow wean	\$10.47	\$249.60	\$124,800	\$10.47	\$249.60	\$124,800	
48 hours/week grower finish	<u>\$4.19</u>	<u>\$99.84</u>	<u>\$49,920</u>	<u>\$4.19</u>	<u>\$99.84</u>	<u>\$49,920</u>	
Total Labour Cost	\$14.66	\$349.44	\$174,720	\$14.66	\$349.44	\$174,720	
Total Cost of Production	\$168.57	\$4,018.69	\$2,009,346	\$158.28	\$3,732.47	\$1,866,236	
Profitability and Breakeven Analysis							
Estimated Farmgate	\$/Pig	\$/Sow	Total	Per Pig	\$/Sow	Total	
Market Price (\$ per 100kg)	\$160.00			\$160.00			
Market weight (shrunk-kg/hog live)	118.05			118.05			
Dressing %	80			80			
Premium per head sold	\$2.00			\$2.00			
Land rental per head sold	\$0.00			\$0.00			
Gross Revenue / hog	\$168.21	\$4,010.11	\$2,005,055	\$168.21	\$4,010.11	\$2,005,055	
Marginal Returns							
Over Operating Costs	\$36.64	\$873.52	\$436,758	\$47.47	\$1,172.60	\$586,300	
Over Operating & Labour Costs	\$21.98	\$524.08	\$262,038	\$32.82	\$823.16	\$411,580	
Over Total Costs (Net Profit)	(\$0.36)	(\$8.58)	(\$4,291)	\$9.93	\$277.64	\$138,819	
Operating Expense Ratio	78.2%			71.8%			
Breakeven Selling Price	\$/100 kg	\$/cwt		\$/100 kg	\$/cwt		
Operating Costs	\$126.65	\$57.45		\$116.23	\$52.72		
Operating & Labour Costs	\$140.76	\$63.85		\$130.34	\$59.12		
Operating, Fixed & Labour Costs	\$162.27	\$73.61		\$152.36	\$69.11		
Return On Assets (ROA)	1.67%			4.22%			

¹ FOOTNOTE: Break-even Price = Cost per Hog Sold ÷ (Slaughter Weight(-shrink) X Dressing Percentage X Index)

Note: This budget is only a guide and is not intended as an in depth study of the cost of production of this industry. Interpretation and utilization of this information is the responsibility of the user.

Risk & Sensitivity Analysis

	<u>Purchased Feed</u> <u>Per Pig</u>	<u>Home-Mixed Feed</u> <u>Per Pig</u>
A. Operating Costs		
Feed cost	\$100.97	\$90.29
Other Operating Costs	<u>\$30.60</u>	<u>\$30.44</u>
Subtotal	\$131.57	\$120.74
B. Fixed Costs	\$22.34	\$22.88
C. Labour	<u>\$14.66</u>	<u>\$14.66</u>
Total Costs	\$168.57	\$158.28
Estimated Farmgate		
Price (\$ per 100kg)	\$160.00	\$160.00

	Up	Down
Percent Market Price Variation	10.0%	10.0%
Percent Feed Cost Variation	10.0%	5.0%

Higher Price (\$ per 100kg)	\$176.00	\$176.00
Lower Price (\$ per 100kg)	\$144.00	\$144.00
Higher Feed Cost	\$111.07	\$99.32
Lower Feed Cost	\$95.92	\$85.78

Higher Margin Scenario - Price Up 10% and Feed Price Down 5%

Operating Costs	\$126.52	\$116.22
Total Costs	\$163.52	\$153.76
Gross Revenue / hog	\$184.83	\$184.83
Marginal Returns		
Over Operating Costs	\$58.31	\$68.61
Over Operating & Labour Costs	\$43.65	\$53.95
Over Total Costs (Net Profit)	\$21.31	\$31.07
Operating Expense Ratio	68.5%	62.9%
Return on Asset (ROA)	7.07%	9.50%

Lower Margin Scenario - Price Down 10% and Feed Price Up 10%

Operating Costs	\$141.67	\$129.77
Total Costs	\$178.67	\$167.31
Gross Revenue / hog	\$151.59	\$151.59
Marginal Returns		
Over Operating Costs	\$9.92	\$21.82
Over Operating & Labour Costs	(\$4.74)	\$7.17
Over Total Costs (Net Profit)	(\$27.08)	(\$15.72)
Operating Expense Ratio	93.5%	85.6%
Return on Asset (ROA)	(4.98%)	(2.15%)

Note: This budget is only a guide and is not intended as an in depth study of the cost of production of this industry. Interpretation and utilization of this information is the responsibility of the user.

Farrow - Finish Pig Production Costs

- 1 This input table outlines the cost of production for a farrow finish operation.
- 2 Buildings and equipment are valued at new cost.
- 3 Purchased feed is used for creep and starter all other feed is home mixed.
- 4 Manure haulage is contracted out.
- 5 Gilts are purchased for herd replacement.
- 6 No weaner pigs are sold.

Farrow - Wean Pig Production Assumptions

Indicators of Productivity

Sows	500
Boars	3
Litters/Sow/Year	2.38
Average Weaning Age (days)	23
Average Born Alive per Litter	12.25
Percent Pre-Weaning Mortality	11.6
Percent Post-Weaning Mortality	2.4

Herd Profile

	<u>Total</u>	<u>/Sow</u>	<u>/Litter</u>	<u>%Mortality</u>
Sows	500			
Boars	3			
Litters	1,190	2.38		
Pigs Born Alive	14,578	29.16	12.25	
Pigs Died, Pre-Weaning	1,691	3.38	1.42	11.6
Pigs Weaned	12,887	25.77	10.83	
Pigs Died, Post-Weaning	314	0.63	0.26	2.4
Weaner Pigs Transferred	12,573	25.15	10.57	

Feed Requirements and Costs

		<u>Purchased</u>	<u>Home-Mixed</u>
Dry Sow Ration	3.0 kg/day	\$298.00	\$236.51 /tonne
Nursing Sow Ration	6.5 kg/day	\$335.00	\$306.48 /tonne
Boar Ration	3.0 kg/day	\$298.00	\$247.23 /tonne
Per Starter 1 (Ration 1)	0.4 kg	\$1,648.00	\$852.81 /tonne
Pre Starter 2 (Ration 2)	0.5 kg	\$1,202.00	\$590.50 /tonne
Starter 1 (Ration 3)	0.7 kg	\$725.00	\$475.23 /tonne
Starter 2 (Ration 4)	1.6 kg	\$525.00	\$393.26 /tonne

Weaner Pig Efficiency

	<u>Ration 1</u>	<u>Ration 2</u>	<u>Ration 3</u>	<u>Ration 4</u>	<u>Total</u>
Days Post-Weaning (nursery)	2.0	8.0	17.0	15.0	42
Target Starting Weight (kg)	6.0	6.5	9.0	16.0	6.0
Target Ending Weight (kg)	6.5	9.0	16.0	26.0	26.0
Feed Conversion Ratio	0.65	0.63	0.57	0.42	0.51
Average Daily Gain (kg)	0.25	0.31	0.41	0.67	0.52

Labour

Total Hours per 7-day week	12.48	120.0	hours/week (include manager)	6,240
Hourly Wage (including hired manager)		\$20.00	/hour (weighted)	

Grower-Finisher Pig Production Assumptions

Livestock values are based on

a Market Price for Pork of: **\$160.00** /100 kg **110** Market Index

or: \$72.58 /cwt **80** % Dressing

Premium: **\$2.00** /head

Indicators of Productivity	Starter	Grower	Finish	Total
No. of Pigs (Beginning)	12,573	12,454	12,335	--
Average Beginning Weight (kg)	26.0	40.0	95.0	--
Average Ending Weight (kg)	40.0	95.0	121.0	--
Percent Mortality	0.95	0.95	0.95	2.8
Days on Feed	23	65	28	116
Feed Conversion Ratio ¹	1.95	3.00	3.50	2.98
No. of Pigs (Ending)	12,454	12,335	12,218	--
Weight Gain/Pig (kg)	14.0	55.0	26.0	95.0
Feed Disappearance/Pig (kg)	27.3	165.0	91.0	283.3
Average Daily Gain (kg)	0.609	0.846	0.929	0.819
Average No. Pigs in Barn ²	3,977	3,939	3,902	3,939

¹ FOOTNOTE: The Feed Conversion Ratio (FCR) in the 'Total' column is a weighted average of the other feed conversion ratios. Also note that an accurate feed conversion ratio for the grower-finisher enterprise is calculated by dividing 'Total Feed used per Year' by 'Total Gain per Year'; where 'Total Gain per Year' equals 'Total Hogs Sold' times 'Gain per Hog'. When calculated in this way, the feed conversion ratio includes feed lost through wastage and weight gain lost through death of pigs.

² FOOTNOTE: Assume that "Avg. No. of Pigs in Barn" equals "Pig Places".

Productivity Profile	Total	
Pigs transferred	12,573.00	
Pigs Died	355.00	2.80 % mortality
Pigs available for marketing	12,218.00	
Less light weight pig adjustment	298.12	2.44 % light weight adjustment
Pigs Sold at full market value	11,919.88	23.84 sold/sow
Total Days to Market	191.00	
Turnover finish	3.2	
Turnover wean to finish	2.3	

	Feed Requirements and Costs		Ration Cost	
	FCR*	kg/pig	Purchased	Home-Mixed
Starter	1.95	27.3	\$289.00	\$307.12 /tonne
Grower	3.00	165.0	\$279.00	\$264.20 /tonne
Finish	3.50	91.0	\$262.00	\$221.77 /tonne

* FCR = Feed Conversion Ratio (Feed:Gain)

Labour	
Total Hours per year	0.36 48 hours/week, 2,496 hours/year
Wage (incl. benefits @ 15%)	\$20.00 /hour (weighted)

Capital Costs

4,191 pig places feeder barn

		<u>\$/Sq.Ft.</u>	<u>Total</u>	<u>/Sow</u>
Buildings				
Gestation	13,500 sq.ft.	\$35.00	\$472,500	\$945.00
Farrowing/Nursing	17,850 sq.ft.	\$42.50	\$758,625	\$1,517.25
Feeder Barn	38,557 sq.ft.	\$27.50	\$1,060,323	\$2,120.65
Office & Loading	300 sq.ft.	\$27.50	\$8,250	\$16.50
Standby Generator			\$25,000	\$50.00
Feed Mill (building only)			\$25,000	\$50.00
Total Building Cost			\$2,349,698	\$4,699.40
Equipment				
Gestation		\$24.00	\$324,000	\$648.00
Farrowing/Nursing		\$24.00	\$428,400	\$856.80
Finishing Barn		\$22.00	\$848,258	\$1,696.52
Fire Alarm System			\$3,000	\$6.00
Feed Mill (equipment only).			\$50,000	\$100.00
Total Equipment Cost			\$1,653,658	\$3,307.32
Total Buildings and Equipment Cost			\$4,003,356	\$8,006.71
Breeding Stock				
Value of Replacement Sow	\$350 /sow		\$175,000	\$350.00
Value of Replacement Boar	\$3,500 /boar		\$10,500	\$21.00
Total Breeding Stock Cost			\$185,500	\$371.00
Land Value				
Land Investment	40 acres @	\$1,500 /acre	\$60,000	\$120.00
Land Investment	0 acres @	\$1,500 /acre	\$0	\$0.00
Other Costs				
Site Preparation			\$30,000	\$60.00
Manure Storage			\$100,000	\$200.00
Total Other Costs			\$130,000	\$260.00
Total Capital Investment			\$4,348,856	\$8,697.71

¹ FOOTNOTE: The number of square feet allocated for buildings and equipment are approximations. Cost per sow for buildings and equipment will vary around the province.

FOOTNOTE: 1 sq.ft. = 0.0929 sq.m; 1 sq.m.= 10.764 sq.ft.; 1 ft.= 0.3048 m

Fixed Costs

Depreciation (straight line):

Useful Life:

Buildings **25** years

Equipment **10** years

Salvage Value (% of original cost):

Buildings **10.00** %

Equipment **10.00** %

Investment Interest Rate

2.5 %

Other Operating Costs, Taxes and Land

Veterinary Cost:	Professional Services	\$10.00	/sow	
	Medication	\$65.00	/sow	
	Sevices and Medication	\$0.00	/pig transferred in	
Maintenance & Repair		1.30	% of Total Capital Investment	
Hydro & Propane	Hydro rate	\$0.053	per kwhr	
	Hydro usage	512,058	kwhr	
	Propane rate	\$0.40	per litre	
	Propane usage	97,500	litres	
Insurance	Buildings & equipment	\$0.78	/\$100 Capital Invested	
	Breeding stock and market hogs	\$0.88	/\$100 Capital Invested	
	Business Interruption	\$0.78	/\$100 Capital Invested	
	Business Interruption Value	\$1,200.00	per sow	
	Estimated value of market hogs	\$138.00	per market hog	
Manure Costs	Storage volume	68.0	litres/sow/day ³	
	Cost per litre	\$0.002	/litre	
	Cost per gallon	\$0.010	/gallon	
	Odour control (barley straw)	\$0	total costs	
	Manure Management Fees	\$3,000	total costs	
	Manure nutrient content	nutrient	fertilizer	% nutrient
		lbs/1000	value	value cost
		litres	\$/lb	recovery / sale
	Total Nitrogen	2.8	0.491	60
	Phosphate (P2O5)	2.4	0.568	0
	Potassium	1.7	0.383	0
Office Supplies	Estimated rate/ sow	\$2.00	\$/sow	
Marketing & Transportation	Trucking in	\$0.00	/pig sold	
	Trucking out	\$4.00	/pig sold	
	Council Levy	\$0.80	/pig sold	
	Grading Charge	\$0.06	/pig sold	
	Insurance	\$0.25	/pig sold	
	Special Levy	\$0.00	/pig sold	
Breeding Herd Replacement:		40.0	% of sows replaced per year	
	Cull Sow Weight	180.0	kg	
	Cull Sow Price (live weight)	\$89.60	/100kg	
	Cull Sow Price (dressed weight)	\$112.00	/100kg	
	Value of Replacement Sow	\$300	/sow	
Boar Replacement Rate:		50.0	% of boars replaced per year	
	Cull Boar Weight	225.0	kg	
	Cull Boar Price (live)	\$64.00	/100kg	
	Cull Boar Price (dressed)	\$80.00	/100kg	
	Value of Replacement Boar	\$300	/boar	
	Breeding Costs			
	Number of services/sow	2.3		\$20,527.50

Cost/dose (semen)	\$7.50	\$1.72
Property Tax: Grower-Finisher Barn & Land	\$0 /year	
Farrow-Finish Barn & Land	\$8,000 /year	
Land	\$4.35 /acre	
Land Value for Grower-Finisher Operation:		
Number of Acres	40 acres	
Number of Acres rented out	0 acres	
Rental rate (income)	\$60 /acre	
Land Value per Acre	\$1,500 /acre	
Operating Loan Interest Rate	5.5 %	

³ FOOTNOTE: 1000 litres = 35.314 cubic feet

Feed Ingredient Costs

	<u>Price (\$/tonne)</u>	<u>Your Cost</u>
Wheat	\$225	_____
Barley	\$180	_____
Corn	\$175	_____
Soybean Meal	\$510	_____
Canola Meal	\$310	_____
Peas	\$240	_____
Sow Micro Premix	\$4,000	_____
Grower Micro Premix	\$3,000	_____
Canola Oil	\$1,095	_____
Whey Powder	\$677	_____
Fish Meal	\$3,160	_____
Plasma	\$5,270	_____
Limestone	\$119	_____
Dical (16% Ca-21% P)	\$950	_____
Salt - 96%	\$277	_____
Phytase	\$7,175	_____
L-Lysine HCL	\$1,965	_____
L-Threonine	\$4,655	_____
D L-Methionine	\$8,020	_____
Oats - Groats	\$205	_____
Processing Cost (Hydro, Repairs/Maintenance & Insurance)	\$5.00	_____
Percent Weight loss due to processing	1.25	_____
Labour Cost	\$7.00	_____

Ration Formulas

	Sow Gestation	Sow Lactation	Boar Ration
	(kg)	(kg)	(kg)
Wheat	0.00	300.00	200.00
Barley	877.00	464.00	599.00
Corn	0.00	0.00	0.00
Soybean Meal	0.00	197.00	0.00
Canola Meal	87.00	0.00	80.00
Peas	0.00	0.00	91.00
Sow Micro Premix	5.00	5.00	5.00
Grower Micro Premix	0.00	0.00	0.00
Canola Oil	0.00	0.00	0.00
Whey Powder	0.00	0.00	0.00
Fish Meal	0.00	0.00	0.00
Plasma	0.00	0.00	0.00
Limestone	16.00	16.50	14.00
Dical (16% Ca-21% P)	11.00	11.00	7.00
Salt - 96%	3.50	5.00	3.50
Phytase	0.50	0.50	0.50
L-Lysine HCL	0.00	1.00	0.00
L-Threonine	0.00	0.00	0.00
D L-Methionine	0.00	0.00	0.00
Oats - Groats	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Must Equal 1000kg	1,000.00	1,000.00	1,000.00

	Pre Starter 1 (kg)	Pre Starter 2 (kg)	Starter 1 (kg)	Starter 2 (kg)
Wheat	106.00	134.50	405.00	404.00
Barley	0.00	0.00	0.00	65.00
Corn	0.00	0.00	249.00	250.00
Soybean Meal	120.00	130.00	200.00	227.00
Canola Meal	0.00	0.00	0.00	0.00
Peas	0.00	0.00	0.00	0.00
Sow Micro Premix	5.00	5.00	5.00	5.00
Grower Micro Premix	0.00	0.00	0.00	0.00
Canola Oil	27.00	19.00	11.00	0.00
Whey Powder	121.00	125.00	70.00	0.00
Fish Meal	61.00	75.00	40.00	25.00
Plasma	59.00	0.00	0.00	0.00
Limestone	12.50	12.50	7.00	11.00
Dical (16% Ca-21% P)	10.00	10.00	8.00	8.00
Salt - 96%	3.50	3.50	3.50	3.50
Phytase	0.00	0.00	0.50	0.50
L-Lysine HCL	0.50	0.50	1.00	1.00
L-Threonine	0.00	0.00	0.00	0.00
D L-Methionine	0.00	0.00	0.00	0.00
Oats - Groats	<u>474.50</u>	<u>485.00</u>	<u>0.00</u>	<u>0.00</u>
Total Must Equal 1000kg	1000.00	1000.00	1000.00	1,000.00

	Starter Ration (kg)	Grower Ration (kg)	Finisher Ration (kg)
Wheat	475.00	200.00	0.00
Barley	215.00	597.00	834.00
Corn	0.00	0.00	0.00
Soybean Meal	175.00	75.00	0.00
Canola Meal	0.00	100.00	80.00
Peas	100.00	0.00	70.00
Sow Micro Premix	0.00	0.00	0.00
Grower Micro Premix	3.00	3.00	3.00
Canola Oil	10.00	8.00	0.00
Whey Powder	0.00	0.00	0.00
Fish Meal	0.00	0.00	0.00
Plasma	0.00	0.00	0.00
Limestone	12.00	10.00	8.00
Dical (16% Ca-21% P)	5.00	2.00	1.00
Salt - 96%	3.50	3.50	3.50
Phytase	0.50	0.50	0.50
L-Lysine HCL	1.00	1.00	0.00
L-Threonine	0.00	0.00	0.00
D L-Methionine	0.00	0.00	0.00
Oats - Groats	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Must Equal 1000kg	1,000.00	1,000.00	1,000.00

Feed Requirement and Cost Summary				
	Amount (kg)	Price (\$ /tonne)	Ration Cost (\$ /tonne)	Your Cost
Sow Gestation				
Wheat				_____
Barley	877.00	\$180.00	\$157.86	_____
Corn				_____
Soybean Meal				_____
Canola Meal	87.00	\$310.00	\$26.97	_____
Peas				_____
Sow Micro Premix	5.00	\$4,000.00	\$20.00	_____
Grower Micro Premix				_____
Canola Oil				_____
Whey Powder				_____
Fish Meal				_____
Plasma				_____
Limestone	16.00	\$118.50	\$1.90	_____
Dical (16% Ca-21% P)	11.00	\$950.00	\$10.45	_____
Salt - 96%	3.50	\$276.50	\$0.97	_____
Phytase	0.50	\$7,175.00	\$3.59	_____
L-Lysine HCL				_____
L-Threonine				_____
D L-Methionine				_____
Oats - Groats				_____
Total Sow Gestation:	1,000.00		\$221.74	_____
Adjusted For Weight Loss		1.25 %	\$224.51	_____
Plus Processing Cost		\$5.00	<u>\$229.51</u>	_____
Plus Labour Cost		\$7.00	\$236.51	_____
Sow Lactation				
Wheat	300.00	\$225.00	\$67.50	_____
Barley	464.00	\$180.00	\$83.52	_____
Corn				_____
Soybean Meal	197.00	\$510.00	\$100.47	_____
Canola Meal				_____
Peas				_____
Sow Micro Premix	5.00	\$4,000.00	\$20.00	_____
Grower Micro Premix				_____
Canola Oil				_____
Whey Powder				_____
Fish Meal				_____
Plasma				_____
Limestone	16.50	\$118.50	\$1.96	_____
Dical (16% Ca-21% P)	11.00	\$950.00	\$10.45	_____
Salt - 96%	5.00	\$276.50	\$1.38	_____
Phytase	0.50	\$7,175.00	\$3.59	_____
L-Lysine HCL	1.00	\$1,965.00	\$1.97	_____
L-Threonine				_____
D L-Methionine				_____
Oats - Groats				_____
Total Sow Lactation:	1,000.00 kg		\$290.84	_____
Adjusted For Weight Loss		1.25 %	\$294.48	_____
Plus Processing Cost		\$5.00	<u>\$299.48</u>	_____
Plus Labour Cost		\$7.00	\$306.48	_____
Boar Ration:				
Wheat	200.00	\$225.00	\$45.00	_____
Barley	599.00	\$180.00	\$107.82	_____
Corn				_____
Soybean Meal				_____
Canola Meal	80.00	\$310.00	\$24.80	_____
Peas	91.00	\$240.00	\$21.84	_____
Sow Micro Premix	5.00	\$4,000.00	\$20.00	_____
Grower Micro Premix				_____
Canola Oil				_____
Whey Powder				_____
Fish Meal				_____
Plasma				_____

	Amount (kg)	Price (\$ /tonne)	Ration Cost (\$ /tonne)	Your Cost
Limestone	14.00	\$118.50	\$1.66	_____
Dical (16% Ca-21% P)	7.00	\$950.00	\$6.65	_____
Salt - 96%	3.50	\$276.50	\$0.97	_____
Phytase	0.50	\$7,175.00	\$3.59	_____
L-Lysine HCL				_____
L-Threonine				_____
D L-Methionine				_____
Oats - Groats				_____
Total Boar:	1,000.00 kg		\$232.33	_____
Adjusted For Weight Loss		1.25 %	\$235.23	_____
Plus Processing Cost		\$5.00	<u>\$240.23</u>	_____
Plus Labour Cost		\$7.00	\$247.23	_____
Pre Starter 1				
Wheat	106.00	\$225.00	\$23.85	_____
Barley				_____
Corn				_____
Soybean Meal	120.00	\$510.00	\$61.20	_____
Canola Meal				_____
Peas				_____
Sow Micro Premix	5.00	\$4,000.00	\$20.00	_____
Grower Micro Premix				_____
Canola Oil	27.00	\$1,095.00	\$29.57	_____
Whey Powder	121.00	\$677.00	\$81.92	_____
Fish Meal	61.00	\$3,160.00	\$192.76	_____
Plasma	59.00	\$5,270.00	\$310.93	_____
Limestone	12.50	\$118.50	\$1.48	_____
Dical (16% Ca-21% P)	10.00	\$950.00	\$9.50	_____
Salt - 96%	3.50	\$276.50	\$0.97	_____
Phytase				_____
L-Lysine HCL	0.50	\$1,965.00	\$0.98	_____
L-Threonine				_____
D L-Methionine				_____
Oats - Groats	474.50	\$205.00	\$97.27	_____
Total Pre Starter 1:	1,000.00 kg		\$830.43	_____
Adjusted For Weight Loss		1.25 %	\$840.81	_____
Plus Processing Cost		\$5.00	<u>\$845.81</u>	_____
Plus Labour Cost		\$7.00	\$852.81	_____
Pre Starter 2				
Wheat	134.50	\$225.00	\$30.26	_____
Barley				_____
Corn				_____
Soybean Meal	130.00	\$510.00	\$66.30	_____
Canola Meal				_____
Peas				_____
Sow Micro Premix	5.00	\$4,000.00	\$20.00	_____
Grower Micro Premix				_____
Canola Oil	19.00	\$1,095.00	\$20.81	_____
Whey Powder	125.00	\$677.00	\$84.63	_____
Fish Meal	75.00	\$3,160.00	\$237.00	_____
Plasma				_____
Limestone	12.50	\$118.50	\$1.48	_____
Dical (16% Ca-21% P)	10.00	\$950.00	\$9.50	_____
Salt - 96%	3.50	\$276.50	\$0.97	_____
Phytase				_____
L-Lysine HCL	0.50	\$1,965.00	\$0.98	_____
L-Threonine				_____
D L-Methionine				_____
Oats - Groats	485.00	\$205.00	\$99.43	_____
Total Pre Starter 2	1,000.00 kg		\$571.36	_____
Adjusted For Weight Loss		1.25 %	\$578.50	_____
Plus Processing Cost		\$5.00	<u>\$583.50</u>	_____
Plus Labour Cost		\$7.00	\$590.50	_____

Starter 1

	Amount (kg)	Price (\$ /tonne)	Ration Cost (\$ /tonne)	Your Cost
Wheat	405.00	\$225.00	\$91.13	
Barley				
Corn	249.00	\$175.00	\$43.58	
Soybean Meal	200.00	\$510.00	\$102.00	
Canola Meal				
Peas				
Sow Micro Premix	5.00	\$4,000.00	\$20.00	
Grower Micro Premix				
Canola Oil	11.00	\$1,095.00	\$12.05	
Whey Powder	70.00	\$677.00	\$47.39	
Fish Meal	40.00	\$3,160.00	\$126.40	
Plasma				
Limestone	7.00	\$118.50	\$0.83	
Dical (16% Ca-21% P)	8.00	\$950.00	\$7.60	
Salt - 96%	3.50	\$276.50	\$0.97	
Phytase	0.50	\$7,175.00	\$3.59	
L-Lysine HCL	1.00	\$1,965.00	\$1.97	
L-Threonine				
D L-Methionine				
Oats - Groats				
Total Starter 1	1,000.00 kg		\$457.51	
Adjusted For Weight Loss		1.25 %	\$463.23	
Plus Processing Cost		\$5.00	<u>\$468.23</u>	
Plus Labour Cost		\$7.00	\$475.23	
Starter 2				
Wheat	404.00	\$225.00	\$90.90	
Barley	65.00	\$180.00	\$11.70	
Corn	250.00	\$175.00	\$43.75	
Soybean Meal	227.00	\$510.00	\$115.77	
Canola Meal	0.00			
Peas	0.00			
Sow Micro Premix	5.00	\$4,000.00	\$20.00	
Grower Micro Premix	0.00			
Canola Oil	0.00			
Whey Powder	0.00			
Fish Meal	25.00	\$3,160.00	\$79.00	
Plasma	0.00			
Limestone	11.00	\$118.50	\$1.30	
Dical (16% Ca-21% P)	8.00	\$950.00	\$7.60	
Salt - 96%	3.50	\$276.50	\$0.97	
Phytase	0.50	\$7,175.00	\$3.59	
L-Lysine HCL	1.00	\$1,965.00	\$1.97	
L-Threonine	0.00			
D L-Methionine	0.00			
Oats - Groats	0.00			
Total Starter 2	1,000.00 kg		\$376.55	
Adjusted For Weight Loss		1.25 %	\$381.26	
Plus Processing Cost		\$5.00	<u>\$386.26</u>	
Plus Labour Cost		\$7.00	\$393.26	
Starter				
Wheat	475.00	\$225.00	\$106.88	
Barley	215.00	\$180.00	\$38.70	
Corn				
Soybean Meal	175.00	\$510.00	\$89.25	
Canola Meal				
Peas	100.00	\$240.00	\$24.00	
Sow Micro Premix				
Grower Micro Premix	3.00	\$3,000.00	\$9.00	
Canola Oil	10.00	\$1,095.00	\$10.95	
Whey Powder				
Fish Meal				
Plasma				
Limestone	12.00	\$118.50	\$1.42	
Dical (16% Ca-21% P)	5.00	\$950.00	\$4.75	

	Amount (kg)	Price (\$ /tonne)	Ration Cost (\$ /tonne)	Your Cost
Salt - 96%	3.50	\$276.50	\$0.97	_____
Phytase	0.50	\$7,175.00	\$3.59	_____
L-Lysine HCL	1.00	\$1,965.00	\$1.97	_____
L-Threonine				_____
D L-Methionine				_____
Oats - Groats				_____
Total Starter	1,000.00 kg		\$291.48	_____
Adjusted For Weight Loss		1.25 %	\$295.12	_____
Plus Processing Cost		\$5.00	<u>\$300.12</u>	_____
Plus Labour Cost		\$7.00	\$307.12	_____
Grower				
Wheat	200.0	\$225.00	\$45.00	_____
Barley	597.0	\$180.00	\$107.46	_____
Corn				_____
Soybean Meal	75.0	\$510.00	\$38.25	_____
Canola Meal	100.0	\$310.00	\$31.00	_____
Peas				_____
Sow Micro Premix				_____
Grower Micro Premix	3.0	\$3,000.00	\$9.00	_____
Canola Oil	8.0	\$1,095.00	\$8.76	_____
Whey Powder				_____
Fish Meal				_____
Plasma				_____
Limestone	10.0	\$118.50	\$1.19	_____
Dical (16% Ca-21% P)	2.0	\$950.00	\$1.90	_____
Salt - 96%	3.5	\$276.50	\$0.97	_____
Phytase	0.5	\$7,175.00	\$3.59	_____
L-Lysine HCL	1.0	\$1,965.00	\$1.97	_____
L-Threonine				_____
D L-Methionine				_____
Oats - Groats				_____
Total Grower	1,000.00 kg		\$249.09	_____
Adjusted For Weight Loss		1.25 %	\$252.20	_____
Plus Processing Cost		\$5.00	<u>\$257.20</u>	_____
Plus Labour Cost		\$7.00	\$264.20	_____
Finisher				
Wheat				_____
Barley	834.00	\$180.00	\$150.12	_____
Corn				_____
Soybean Meal				_____
Canola Meal	80.00	\$310.00	\$24.80	_____
Peas	70.00	\$240.00	\$16.80	_____
Sow Micro Premix				_____
Grower Micro Premix	3.00	\$3,000.00	\$9.00	_____
Canola Oil				_____
Whey Powder				_____
Fish Meal				_____
Plasma				_____
Limestone	8.00	\$118.50	\$0.95	_____
Dical (16% Ca-21% P)	1.00	\$950.00	\$0.95	_____
Salt - 96%	3.50	\$276.50	\$0.97	_____
Phytase	0.50	\$7,175.00	\$3.59	_____
L-Lysine HCL				_____
L-Threonine				_____
D L-Methionine				_____
Oats - Groats				_____
Total Finisher	1,000.00 kg		\$207.18	_____
Adjusted For Weight Loss		1.25 %	\$209.77	_____
Plus Processing Cost		\$5.00	<u>\$214.77</u>	_____
Plus Labour Cost		\$7.00	\$221.77	_____

Farrow Finish Pig Production Cost Worksheet

Your Cost

A. Operating Costs

1. Feed Requirements and Costs

1.01 Sow Lactation - Purchased Feed

	23	days average weaning age	
x	2.38	litters/sow/year	
=	54.7	days lactation	
x	6.5	kg ration/day	
x	\$335.00	/tonne ration	
÷	1,000	kg/tonne	
±	<u>23.84</u>	<u>pigs sold/sow/year</u>	
=	\$5.02	/pig sold	

1.011 Sow Lactation - Home Mixed Feed

	23	days average weaning age	
x	2.38	litters/sow/year	
=	54.7	days lactation	
x	6.5	kg ration/day	
x	\$306.48	/tonne ration	
÷	1,000	kg/tonne	
±	<u>23.84</u>	<u>pigs sold/sow/year</u>	
=	\$4.60	/pig sold	

1.02 Sow Gestation - Purchased Feed

	365	days/year	
-	54.7	days lactation	
=	310.3	days gestation	
x	3.0	kg ration/day	
x	\$298.00	/tonne ration	
÷	1,000	kg/tonne	
±	<u>23.84</u>	<u>pigs sold/sow/year</u>	
=	\$11.44	/pig sold	

1.021 Sow Gestation -Home Mixed Feed

	365	days/year	
-	54.7	days lactation	
=	310.3	days gestation	
x	3.0	kg ration/day	
x	\$236.51	/tonne ration	
÷	1,000	kg/tonne	
±	<u>23.84</u>	<u>pigs sold/sow/year</u>	
=	\$9.08	/pig sold	

1.03 Boar Ration - Purchased Feed

	365	days/year	
x	3.0	kg ration/day	
x	\$298.00	/tonne ration	
x	3.0	boars	
÷	1,000	kg/tonne	
±	<u>12,573</u>	<u>pigs sold/year</u>	
=	\$0.07786	/pig sold	

1.031 Boar Ration - Home Mixed Feed

	365	days/year	
x	3.0	kg ration/day	
x	\$247.23	/tonne ration	
x	3.0	boars	
÷	1,000	kg/tonne	
±	<u>12,573</u>	<u>pigs sold/year</u>	
=	\$0.06460	/pig sold	

			<u>Your Cost</u>
1.04 Pre Starter 1 - Purchased Feed			
	6.5	kg target sale weight	_____
-	6.0	kg target weaning weight	_____
=	0.5	kg weight gain	_____
x	0.6	feed conversion ratio	_____
=	0.3	kg ration/pig	_____
x	\$1,648.00	/tonne of creep feed	_____
÷	1,000	kg/tonne	_____
x	29.16	pigs born alive/sow/year	_____
±	<u>23.84</u>	<u>pigs sold/sow/year</u>	_____
=	\$0.65	/pig sold	_____
1.041 Pre Starter 1 - Home Mixed Feed			
	6.5	kg target sale weight	_____
-	6.0	kg target weaning weight	_____
=	0.5	kg weight gain	_____
x	0.6	feed conversion ratio	_____
=	0.3	kg ration/pig	_____
x	\$852.81	/tonne of creep feed	_____
÷	1,000	kg/tonne	_____
x	29.16	pigs born alive/sow/year	_____
±	<u>23.84</u>	<u>pigs sold/sow/year</u>	_____
=	\$0.34	/pig sold	_____
1.05 Pre Starter 2 - Purchased Feed			
	9.0	kg target sale weight	_____
-	6.5	kg target weaning weight	_____
=	2.5	kg weight gain	_____
x	0.6	feed conversion ratio	_____
=	0.5	kg ration/pig	_____
x	\$1,202.00	/tonne starter ration #1	_____
÷	1,000	kg/tonne	_____
x	25.15	weaners transferred/sow/year	_____
±	<u>23.84</u>	<u>pigs sold/sow/year</u>	_____
=	\$0.63	/pig sold	_____
1.051 Pre Starter 2 - Home Mixed Feed			
	9.0	kg target sale weight	_____
-	6.5	kg target weaning weight	_____
=	2.5	kg weight gain	_____
x	0.6	feed conversion ratio	_____
=	0.5	kg ration/pig	_____
x	\$590.50	/tonne starter ration #1	_____
÷	1,000	kg/tonne	_____
x	25.15	weaners transferred/sow/year	_____
±	<u>23.84</u>	<u>pigs sold/sow/year</u>	_____
=	\$0.31	/pig sold	_____
1.06 Starter 1 - Purchased Feed			
	16.00	kg target sale weight	_____
-	9.00	kg target weaning weight	_____
=	7.00	kg weight gain	_____
x	0.57	feed conversion ratio	_____
=	3.99	kg ration/pig	_____
x	\$725.00	/tonne starter ration #2	_____
÷	1,000	kg/tonne	_____
x	25.15	weaners transferred/sow/year	_____
±	<u>23.84</u>	<u>pigs sold/sow/year</u>	_____
=	\$3.05	/pig sold	_____
1.061 Starter 1 - Home Mixed Feed			
	16.00	kg target sale weight	_____
-	9.00	kg target weaning weight	_____
=	7.00	kg weight gain	_____

			<u>Your Cost</u>
x	0.57	feed conversion ratio	_____
=	3.99	kg ration/pig	_____
x	\$475.23	/tonne starter ration #2	_____
÷	1,000	kg/tonne	_____
x	25.15	weaners transferred/sow/year	_____
±	<u>23.84</u>	<u>pigs sold/sow/year</u>	_____
=	\$2.00	/pig sold	_____
1.07 Starter 2 - Purchased Feed			
	26.0	kg target sale weight	_____
-	16.0	kg target weaning weight	_____
=	10.0	kg weight gain	_____
x	0.42	feed conversion ratio	_____
=	4.22	kg ration/pig	_____
x	\$525.00	/tonne starter ration #2	_____
÷	1,000	kg/tonne	_____
x	25.15	weaners transferred/sow/year	_____
±	<u>23.84</u>	<u>pigs sold/sow/year</u>	_____
=	\$2.34	/pig sold	_____
1.071 Starter 2 - Home Mixed Feed			
	26.0	kg target sale weight	_____
-	16.0	kg target weaning weight	_____
=	10.0	kg weight gain	_____
x	0.42	feed conversion ratio	_____
=	4.22	kg ration/pig	_____
x	\$393.26	/tonne starter ration #2	_____
÷	1,000	kg/tonne	_____
x	25.15	weaners transferred/sow/year	_____
±	<u>23.84</u>	<u>pigs sold/sow/year</u>	_____
=	\$1.75	/pig sold	_____
1.08 Starter Ration - Purchased Feed			
	14.0	kg weight gain/pig	_____
x	1.95	feed conversion ratio	_____
=	27.3	kg ration/pig	_____
x	\$289.00	/tonne ration	_____
±	<u>1,000</u>	<u>kg/tonne</u>	_____
=	\$7.89	/pig sold	_____
1.081 Starter Ration - Home Mixed Feed			
	14.0	kg weight gain/pig	_____
x	1.95	feed conversion ratio	_____
=	27.3	kg ration/pig	_____
x	\$307.12	/tonne ration	_____
±	<u>1,000</u>	<u>kg/tonne</u>	_____
=	\$8.38	/pig sold	_____
1.09 Grower Ration - Purchased Feed			
	55.0	kg weight gain/pig	_____
x	3.00	feed conversion ratio	_____
=	165.0	kg ration/pig	_____
x	\$279.00	/tonne ration	_____
±	<u>1,000</u>	<u>kg/tonne</u>	_____
=	\$46.04	/pig sold	_____
1.091 Grower Ration - Home Mixed Feed			
	55.0	kg weight gain/pig	_____
x	3.00	feed conversion ratio	_____
=	165.0	kg ration/pig	_____
x	\$264.20	/tonne ration	_____
±	<u>1,000</u>	<u>kg/tonne</u>	_____
=	\$43.59	/pig sold	_____

			<u>Your Cost</u>
1.10 Finisher Ration - Purchased Feed			
	26.0	kg weight gain/pig	_____
x	3.50	feed conversion ratio	_____
=	91.0	kg ration/pig	_____
x	\$262.00	/tonne ration	_____
÷	<u>1,000</u>	<u>kg/tonne</u>	_____
=	\$23.84	/pig sold	_____
1.101 Finisher Ration - Home Mixed Feed			
	26.0	kg weight gain/pig	_____
x	3.50	feed conversion ratio	_____
=	91.0	kg ration/pig	_____
x	\$221.77	/tonne ration	_____
÷	<u>1,000</u>	<u>kg/tonne</u>	_____
=	\$20.18	/pig sold	_____
2. Other Operating Costs			
2.01 Veterinary Medicine & Supplies			
	\$10.00	/sow/year services	_____
+	\$65.00	/sow/year medication	_____
÷	<u>23.84</u>	<u>pigs sold/sow/year</u>	_____
=	\$3.15	/pig sold	_____
	\$0.00	/pig transferred in	_____
x	12,573	pigs transferred in	_____
÷	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$0.00	/pig sold	_____
=	\$3.15	/pig sold	_____
2.02 Maintenance & Repairs			
	\$4,003,356	building & equipment	_____
x	1.30	%/sow/year repair & maintenance	_____
÷	<u>11,920</u>	<u>pigs sold/sow/year</u>	_____
=	\$4.37	/pig sold	_____
2.03 Hydro & Propane/Natural Gas			
	\$39,390	propane/natural gas	_____
x	\$27,139	hydro	_____
÷	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$5.58	/pig sold	_____
2.04 Insurance			
	\$4,003,356	buildings & equipment	_____
x	\$0.78	rate/\$100	_____
÷	100	/\$100 capital invested	_____
÷	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$2.62	/pig sold	_____
	\$185,500	breeding stock	_____
+	\$543,604	market hogs value	_____
÷	\$0.88	/\$100 capital invested	_____
÷	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$0.54	/pig sold	_____
	\$1,200.00	business interruption coverage/sow	_____
x	500	sows	_____
x	\$0.78	/\$100 capital invested	_____
÷	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$0.39	/pig sold	_____
=	\$3.55	/pig sold	_____

Your Cost

2.05 Manure Costs

Haulage	68.0	litres/sow/day	_____
x	\$0.002	/litres haulage rate	_____
x	365	days	_____
÷	<u>23.84</u>	<u>pigs sold/sow/year</u>	_____
=	\$2.29	/pig sold	_____
Estimated Nutrient Value			
	68.0	litres/sow/day	_____
x	365	days/year	_____
x	500	average inventory of pigs	_____
÷	<u>1,000</u>		_____
=	12,410	# of 1000 litres of manure	_____
Nitrogen			
	2.8	kg per 1000 litres	_____
x	12,410	# of 1000 litres of manure	_____
x	60	% nutrient value recovery	_____
÷	2.2046	lbs per kg	_____
x	\$0.49	fertilizer value per lb.	_____
÷	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$0.39	estimated nutrient value / pig sold	_____
Phosphate			
	2.4	kg per 1000 litres	_____
x	12,410	# of 1000 litres of manure	_____
x	0	% nutrient value recovery	_____
÷	2.2046	lbs per kg	_____
x	\$0.57	fertilizer value per lb.	_____
÷	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$0.00	estimated nutrient value / pig sold	_____
Potassium			
	1.7	kg per 1000 litres	_____
x	12,410	# of 1000 litres of manure	_____
x	0	% nutrient value recovery	_____
÷	2.2046	lbs per kg	_____
x	\$0.38	fertilizer value per lb.	_____
÷	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$0.00	estimated nutrient value / pig sold	_____
Odour control & Mgmt Fees			
	\$3,000	total costs	_____
÷	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$0.25	/pig sold	_____

Total = \$2.15 /pig sold _____

2.06 Office Supplies

	\$2.00	\$/sow	_____
÷	<u>23.84</u>	<u>pigs sold/sow/year</u>	_____
=	\$0.08	/pig sold	_____

2.07 Marketing & Transportation

	\$0.00	trucking in	_____
+	\$4.00	trucking out	_____
+	\$0.80	council levy	_____
+	\$0.06	grading charge	_____
+	\$0.25	insurance	_____
±	<u>\$0.00</u>	<u>special levy</u>	_____
=	\$5.11	/pig sold	_____

2.08 AI Costs

	2.30	Number of services/sow	_____
--	------	------------------------	-------

			<u>Your Cost</u>
x	\$7.50	Cost/dose (semen)	_____
x	500	sows	_____
x	2.38	Litters/Sow/Year	_____
÷	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$1.72	/pig sold	_____
2.09 Herd Replacement			
Sow	180.0	kg/sow (cull weight)	_____
x	\$89.60	/100 kg live	_____
=	\$161.28	/sow value of cull	_____
	\$300.00	/sow value of replacement	_____
-	\$161.28	/sow value of cull	_____
=	\$138.72	net replacement cost	_____
x	40.0	percent sow culling rate	_____
÷	<u>23.84</u>	<u>pigs sold/sow/year</u>	_____
=	\$2.33	/pig sold	_____
Boar	225.0	kg/boar (cull weight)	_____
x	\$64.00	/100 kg live	_____
=	\$144.00	/boar value of cull	_____
	\$300	/boar value of replacement	_____
-	\$144.00	/boar value of cull	_____
=	\$156.00	net replacement cost	_____
x	50.0	% culling rate	_____
x	3	number of boars	_____
÷	500	number of sows	_____
÷	<u>23.84</u>	<u>pigs sold/sow/year</u>	_____
=	\$0.02	/pig sold	_____
Total	\$2.35	/pig sold	_____
2.10 Property Taxes			
	\$8,000	taxes on barn and land	_____
÷	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$0.67	/pig sold	_____
	\$4.35	taxes on land	_____
x	0	acres	_____
÷	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$0.00	/pig sold	_____
Total	\$0.67	/pig sold	_____

2.11 Interest on Operating Cost:

<u>Sub-total Operating Cost x days to market x interest</u>			
	<u>2</u>	<u>365</u>	
Interest on Operating Cost - Purchased Feed			
	\$129.70	subtotal operating	_____
÷	2	average	_____
x	191	days farrow to farrow	_____
÷	365	days per year	_____
x	<u>5.5</u>	<u>% operating interest rate</u>	_____
=	\$1.87	/pig sold	_____
Interest on Operating Cost - Home Mixed Feed			
	\$119.02	subtotal operating	_____
÷	2	average	_____
x	191	days farrow to farrow	_____
÷	365	days per year	_____

			<u>Your Cost</u>
x	5.5	% operating interest rate	_____
=	\$1.71	/pig sold	_____

B. Fixed Costs

**3. Depreciation: Original cost - Salvage Value
Useful Life**

3.01 Buildings - not including feed mill

	\$1,728,658	building cost (including earthen manure storage)	_____
-	\$232,470	salvage value (building only)	_____
÷	25	years useful life	_____
±	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$5.02	/pig sold	_____

Buildings - including feedmill

	\$1,753,658	building cost (including earthen manure storage)	_____
-	\$234,970	salvage value (building only)	_____
÷	25	years useful life	_____
±	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$5.10	/pig sold	_____

3.02 Equipment - not including feedmill

	\$1,603,658	equipment cost	_____
-	\$160,366	salvage value	_____
÷	10	years useful life	_____
±	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$12.11	/pig sold	_____

Equipment - including feedmill

	\$1,653,658	equipment cost	_____
-	\$165,366	salvage value	_____
÷	10	years useful life	_____
±	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$12.49	/pig sold	_____

4. Investment:

(Original Cost + Salvage Value) X % Investment Interest
2

4.01 Land for Barn Site

	\$60,000	land investment	_____
+	\$30,000	site preparation	_____
x	2.5	% investment rate	_____
±	<u>11,920</u>	<u>pigs marketed</u>	_____
=	\$0.19	/pig sold	_____

Land for manure application

	\$0	land investment	_____
x	2.5	% investment rate	_____
÷	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$0.00	/pig sold	_____
Total	\$0.19	/pig sold	_____

4.02 Buildings - not including feedmill

	\$2,424,698	building cost (including earthen manure storage)	_____
+	\$232,470	salvage value (building only)	_____
÷	2	average	_____
x	2.5	% investment rate	_____
±	<u>11,920</u>	<u>pigs sold</u>	_____

			<u>Your Cost</u>
=	\$2.79	/pig sold	
Buildings - including feedmill			
	\$2,449,698	building cost (including earthen manure storage)	_____
+	\$234,970	salvage value (building only)	_____
÷	2	average	_____
x	2.5	% investment rate	_____
÷	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$2.82	/pig sold	
4.03 Equipment - not including feedmill			
	\$1,603,658	equipment cost/sow	_____
+	\$160,366	salvage value/sow	_____
÷	2	average	_____
x	2.5	% investment rate	_____
÷	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$1.85	/pig sold	_____
Equipment - including feedmill			
	\$1,653,658	equipment cost/sow	_____
+	\$165,366	salvage value/sow	_____
÷	2	average	_____
x	2.5	% investment rate	_____
÷	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$1.91	/pig sold	_____
4.04 Breeding Stock			
	\$185,500	value of breeding stock	_____
x	2.5	% investment rate	_____
÷	<u>11,920</u>	<u>pigs sold</u>	_____
=	\$0.39	/pig sold	_____
C. Labour			
Farrow Wean	120.0	hours/week	_____
x	52	weeks/year	_____
x	\$20.00	/hour	_____
÷	500	sows	_____
÷	<u>23.84</u>	<u>pigs sold/sow/year</u>	_____
=	\$10.47	/pig sold	_____
Grower Finish	48	hours/week	_____
	52	weeks/year	_____
x	\$20.00	/hour	_____
÷	<u>11,920</u>	<u>pigs sold/sow/year</u>	_____
=	\$4.19	/pig sold	_____
Total	= \$14.66	/pig sold	_____

Return on Assets =
$$\frac{\text{Net Income} + \text{Operating Interest} + \text{Investment Interest} - \text{Value of Unpaid Family and Operator Labour}}{\text{Total Assets}}$$

Total Assets Definition: Total assets includes the buildings, equipment, land, manure storage, average value of market animals and breeding stock valued at replacement cost.

Summary of Purchased Feeds Used

Farrow finish Total sold	500 sows 11,920 pigs sold			
	Total per Year (tonnes)	Total per Month (tonnes)	Total per Pig (kgs)	Total per Pig (lbs)
Dry Sow Ration	458	38.1	38.4	84.6
Nursing Sow Ration	179	14.9	15.0	33.1
Boar Ration	3	0.3	0.3	0.6
Per Starter 1 (Ration 1)	5	0.4	0.4	0.9
Pre Starter 2 (Ration 2)	6	0.5	0.5	1.2
Starter 1 (Ration 3)	9	0.8	0.8	1.7
Starter 2 (Ration 4)	20	1.7	1.7	3.8
Starter	352	29.3	29.5	65.1
Grower	2,126	177.2	178.4	393.3
Finish	<u>1,173</u>	<u>97.7</u>	<u>98.4</u>	<u>216.9</u>
Total	4,331.5	361.0	363.4	801.1

Summary of Home Mixed Feed Ingredients Used

	Total per Year (tonnes)	Total per Month (tonnes)	Total per Pig (kgs)	Total per Pig (lbs)
Wheat	676.4	56.4	56.7	125.1
Barley	2756.1	229.7	231.2	509.7
Corn	26.4	2.2	2.2	4.9
Soybean Meal	274.8	22.9	23.1	50.8
Canola Meal	339.1	28.3	28.4	62.7
Peas	114.7	9.6	9.6	21.2
Sow Micro Premix	3.8	0.3	0.3	0.7
Grower Micro Premix	10.7	0.9	0.9	2.0
Canola Oil	20.9	1.7	1.8	3.9
Whey Powder	5.2	0.4	0.4	1.0
Fish Meal	4.2	0.4	0.4	0.8
Plasma	0.3	0.0	0.0	0.1
Limestone	45.4	3.8	3.8	8.4
Dical (16% Ca-21% P)	15.0	1.2	1.3	2.8
Salt - 96%	15.4	1.3	1.3	2.8
Phytase	2.2	0.2	0.2	0.4
L-Lysine HCL	2.7	0.2	0.2	0.5
L-Threonine	0.0	0.0	0.0	0.0
D L-Methionine	0.0	0.0	0.0	0.0
Oats - Groats	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Ration Used	4,313.2	359.4	361.9	797.7
Total	8,644.8	720.4	725.2	1,598.9

Created and maintained by

November, 2015

[Robyn Harte](#)[Roy Arnott](#)

Business Development Specialist - Swine

Farm Management Specialist

For more information, contact your local [MAFRD Farm Business Management Specialist](#) or [MAFRD GO Office](#)

For more information

- Contact your local Manitoba Agriculture, Food and Rural Initiatives (MAFRI) Growing Opportunities (GO) Office.
- Visit us at manitoba.ca/agriculture.



TAB 3

Service bulletin

Canadian Potato Production

2012



Highlights

This publication contains the preliminary estimate of 2012 potato production for Canada, the United States and Mexico as well as the amount and value of potatoes sold, consumed, seeded or fed to livestock for the 2011 crop. Revisions were made to both 2010 and 2011 data.

- The preliminary production estimate for the 2012 potato crop is 100,474,000 hundredweight (4,557,501 tonnes), up 8.6% from 2011. The highest percentage increase was recorded for Manitoba (18.6%) followed by Ontario (17.5%) and New Brunswick (17.1%).
- Both harvested area and average yield increased in 2012. The 2012 potato yield was 275.5 hundredweight per acre (30.88 tonnes per hectare), up 3.9% from 2011. The area planted increased 3.1% to 371,700 acres (150,427 hectares), and 364,700 acres (147,594 hectares) were harvested, up 4.5% from 2011.
- The value of the 2011 Canadian potato crop increased 0.8% to \$1.09 billion from \$1.08 billion in 2010. The average value of all potatoes sold, consumed, seeded or fed to livestock was \$12.20 per hundredweight (\$268.91 per tonne), compared to \$11.57 per hundredweight (\$255.08 per tonne) in 2010.
- The percentage of the 2012 crop expected to make grade is now available upon request for all provinces except Ontario.



Canadian Potato Production

Statistical tables

Table 1

Area, production and farm value of potatoes (imperial measures), Canada and provinces

	Seeded area	Harvested area	Average yield	Production	Amount sold, consumed, seeded or fed to livestock	Average farm value	Total farm value
	acres	acres	hundredweight per acre	hundredweight	hundredweight	Canadian dollars per hundredweight	thousands of dollars
2009							
Canada	369,900	359,700	280.4	100,859,000	96,812,000	11.27	1,090,916
Newfoundland and Labrador	600	600	140.0	84,000	78,000	28.82	2,248
Prince Edward Island	85,000	82,000	300.0	24,600,000	24,224,000	9.40	227,673
Nova Scotia	2,300	2,200	265.0	583,000	564,000	11.84	6,675
New Brunswick	55,000	54,500	270.0	14,715,000	14,014,000	9.21	129,054
Quebec	43,000	41,800	263.1	10,998,000	10,142,000	11.50	116,681
Ontario	37,000	36,400	215.0	7,826,000	6,889,000	14.48	99,719
Manitoba	79,000	77,500	280.0	21,700,000	21,315,000	11.79	251,318
Saskatchewan	8,500	8,000	290.0	2,320,000	2,123,000	20.98	44,551
Alberta	52,500	49,700	322.0	16,003,000	15,634,000	10.89	170,177
British Columbia	7,000	7,000	290.0	2,030,000	1,829,000	23.41	42,820
2010							
Canada	357,000	344,000	282.4	97,153,000	93,355,000	11.57	1,080,153
Newfoundland and Labrador	500	500	175.0	88,000	82,000	24.34	1,996
Prince Edward Island	86,000	86,000	300.0	25,800,000	25,532,000	10.86	277,361
Nova Scotia	2,000	2,000	235.0	470,000	452,000	12.66	5,721
New Brunswick	51,500	51,300	295.0	15,134,000	14,428,000	10.15	146,455
Quebec	44,000	42,700	269.0	11,486,000	10,839,000	14.36	155,622
Ontario	38,500	38,000	215.0	8,170,000	7,189,000	15.25	109,604
Manitoba	70,000	68,000	280.0	19,040,000	18,479,000	9.54	176,288
Saskatchewan	7,500	7,000	255.0	1,785,000	1,651,000	22.73	37,531
Alberta	50,500	45,000	314.0	14,130,000	13,772,000	10.70	147,293
British Columbia	6,500	3,500	300.0	1,050,000	931,000	23.93	22,282
2011							
Canada	360,500	349,000	265.1	92,510,000	89,286,000	12.20	1,089,091
Newfoundland and Labrador	500	500	180.0	90,000	83,000	23.87	1,981
Prince Edward Island	86,600	86,000	285.0	24,510,000	24,319,000	11.72	284,983
Nova Scotia	2,000	2,000	230.0	460,000	434,000	13.47	5,848
New Brunswick	51,800	48,500	245.0	11,883,000	11,201,000	10.48	117,384
Quebec	42,500	41,500	274.4	11,388,000	10,717,000	14.04	150,450
Ontario	37,400	36,500	175.0	6,388,000	5,748,000	15.95	91,704
Manitoba	72,000	70,000	250.0	17,500,000	17,153,000	9.99	171,390
Saskatchewan	7,200	7,000	280.0	1,960,000	1,825,000	22.65	41,334
Alberta	53,400	50,100	328.0	16,433,000	16,071,000	11.25	180,745
British Columbia	7,100	6,900	275.0	1,898,000	1,735,000	24.94	43,272
2012							
Canada	371,700	364,700	275.5	100,474,000	..	..	..
Newfoundland and Labrador	500	500	175.0	88,000	..	..	..
Prince Edward Island	89,500	87,500	285.0	24,938,000	..	..	..
Nova Scotia	1,900	1,900	220.0	418,000	..	..	..
New Brunswick	53,500	52,500	265.0	13,913,000	..	..	..
Quebec	41,300	40,800	268.1	10,938,000	..	..	..
Ontario	39,800	39,500	190.0	7,505,000	..	..	..
Manitoba	76,000	75,500	275.0	20,763,000	..	..	..
Saskatchewan	7,000	6,500	250.0	1,625,000	..	..	..
Alberta	55,700	54,000	344.0	18,576,000	..	..	..
British Columbia	6,500	6,000	285.0	1,710,000	..	..	..

Note(s): Figures may not add due to rounding.

Table 2
Area, production and farm value of potatoes (metric measures), Canada and provinces

	Seeded area	Harvested area	Average yield	Production	Amount sold, consumed, seeded or fed to livestock	Average farm value	Total farm value
	hectares	hectares	tonnes per hectare	tonnes	Canadian dollars per tonne	thousands of dollars	thousands of dollars
2009							
Canada	149,699	145,571	31.43	4,574,964	4,391,392	248.42	1,090,916
Newfoundland and Labrador	243	243	15.69	3,810	3,538	635.37	2,248
Prince Edward Island	34,400	33,185	33.62	1,115,856	1,098,801	207.20	227,673
Nova Scotia	931	890	29.70	26,445	25,583	260.92	6,675
New Brunswick	22,258	22,056	30.26	667,472	635,675	203.02	129,054
Quebec	17,402	16,916	29.49	498,869	460,041	253.63	116,681
Ontario	14,974	14,731	24.10	354,987	312,485	319.12	99,719
Manitoba	31,971	31,364	31.38	984,312	966,848	259.94	251,318
Saskatchewan	3,440	3,238	32.50	105,235	96,299	462.63	44,551
Alberta	21,247	20,114	36.09	725,896	709,158	239.97	170,177
British Columbia	2,833	2,833	32.50	92,081	82,963	516.13	42,820
2010							
Canada	144,478	139,217	31.65	4,406,860	4,234,583	255.08	1,080,153
Newfoundland and Labrador	202	202	19.61	3,992	3,720	536.63	1,996
Prince Edward Island	34,804	34,804	33.62	1,170,288	1,158,132	239.49	277,361
Nova Scotia	809	809	26.34	21,319	20,503	279.04	5,721
New Brunswick	20,842	20,761	33.06	686,478	654,454	223.78	146,455
Quebec	17,807	17,281	30.15	521,005	491,657	316.53	155,622
Ontario	15,581	15,379	24.10	370,591	326,093	336.11	109,604
Manitoba	28,329	27,520	31.38	863,654	838,207	210.32	176,288
Saskatchewan	3,035	2,833	28.58	80,968	74,889	501.15	37,531
Alberta	20,437	18,212	35.19	640,937	624,698	235.78	147,293
British Columbia	2,631	1,416	33.62	47,628	42,230	527.63	22,282
2011							
Canada	145,894	141,240	29.71	4,196,254	4,050,013	268.91	1,089,091
Newfoundland and Labrador	202	202	20.17	4,082	3,765	526.18	1,981
Prince Edward Island	35,047	34,804	31.94	1,111,774	1,103,110	258.35	284,983
Nova Scotia	809	809	25.78	20,866	19,686	297.06	5,848
New Brunswick	20,963	19,628	27.46	539,013	508,077	231.04	117,384
Quebec	17,200	16,795	30.76	516,560	486,123	309.49	150,450
Ontario	15,136	14,772	19.61	289,760	260,729	351.72	91,704
Manitoba	29,138	28,329	28.02	793,800	778,060	220.28	171,390
Saskatchewan	2,914	2,833	31.38	88,906	82,782	499.31	41,334
Alberta	21,611	20,275	36.76	745,401	728,981	247.94	180,745
British Columbia	2,873	2,792	30.82	86,093	78,700	549.84	43,272
2012							
Canada	150,427	147,594	30.88	4,557,501	..	..	..
Newfoundland and Labrador	202	202	19.61	3,992	..	..	..
Prince Edward Island	36,221	35,411	31.94	1,131,188	..	..	..
Nova Scotia	769	769	24.66	18,960	..	..	..
New Brunswick	21,651	21,247	29.70	631,094	..	..	..
Quebec	16,714	16,512	30.05	496,148	..	..	..
Ontario	16,107	15,986	21.30	340,427	..	..	..
Manitoba	30,757	30,555	30.82	941,810	..	..	..
Saskatchewan	2,833	2,631	28.02	73,710	..	..	..
Alberta	22,542	21,854	38.56	842,607	..	..	..
British Columbia	2,631	2,428	31.94	77,566	..	..	..

Note(s): Figures may not add due to rounding.

Canadian Potato Production

Table 3
Area, production and value of fall harvest potatoes, United States (imperial measures)

	Seeded area	Harvested area	Average yield	Production	Amount utilized	Average price ¹	Total value of sales ¹
	acres		hundredweight per acre	hundredweight		Canadian dollars per hundredweight	thousands of dollars
2003	1,107,000	1,091,900	376	410,973,000	377,364,000	6.98	2,598,610
2004	1,040,700	1,023,300	401	410,683,000	374,730,000	6.32	2,339,864
2005	969,700	951,000	403	383,563,000	356,378,000	7.57	2,662,973
2006	995,700	984,000	406	399,176,000	370,797,000	7.56	2,769,306
2007	1,007,800	993,200	410	406,800,000	378,518,000	7.07	2,650,069
2008	931,100	922,000	411	378,588,000	353,635,000	9.98	3,490,216
2009	936,700	917,200	429	393,544,000	365,559,000	8.00	2,889,128
2010	894,300	881,800	416	366,505,000	343,116,000	8.77	2,972,583
2011	957,700	939,500	416	391,180,000	364,489,000	8.87	3,197,096
2012	1,004,400	991,500	426	422,016,000	..	..	..

1. American data includes the price and value only for potatoes sold. It does not include a value for potatoes used on farm where grown for seed, livestock feed and home consumption.

Source(s): National Agricultural Statistics Service of the United States Department of Agriculture.

Table 4
Area, production and value of potatoes, Canada (imperial measures)

	Seeded area	Harvested area	Average yield	Production	Amount sold, consumed, seeded or fed to livestock	Average farm value	Total farm value
	acres		hundredweight per acre	hundredweight		Canadian dollars per hundredweight	thousands of dollars
2003	457,500	447,000	260.5	116,458,000	110,441,000	7.99	882,765
2004	433,200	424,400	272.0	115,431,000	108,868,000	7.64	831,505
2005	405,300	386,200	253.1	97,754,000	95,192,000	9.89	941,753
2006	401,900	391,000	287.1	112,241,000	107,926,000	8.58	925,999
2007	399,200	395,200	278.3	109,982,000	106,510,000	9.05	964,421
2008	379,900	373,400	277.3	103,560,000	99,950,000	11.98	1,196,934
2009	369,900	359,700	280.4	100,859,000	96,812,000	11.27	1,090,916
2010	357,000	344,000	282.4	97,153,000	93,355,000	11.57	1,080,153
2011	360,500	349,000	265.1	92,510,000	89,286,000	12.20	1,089,091
2012	371,700	364,700	275.5	100,474,000	..	..	..

Table 5
Area, production and value of fall harvest potatoes, United States (metric measures)

	Seeded area	Harvested area	Average yield	Production	Amount utilized	Average price ¹	Total value of sales ¹
	hectares		tonnes per hectare	tonnes		Canadian dollars per tonne	thousands of dollars
2003	448,003	441,892	42.2	18,641,735	17,117,231	151.81	2,598,610
2004	421,171	414,130	45.0	18,628,581	16,997,753	137.66	2,339,864
2005	392,438	384,870	45.2	17,398,418	16,165,306	164.73	2,662,973
2006	402,960	398,225	45.5	18,106,623	16,819,352	164.65	2,769,306
2007	407,857	401,948	45.9	18,452,448	17,169,576	154.35	2,650,069
2008	376,816	373,133	46.0	17,172,752	16,040,884	217.58	3,490,216
2009	379,082	371,191	48.1	17,851,156	16,581,756	174.24	2,889,128
2010	361,923	356,864	46.6	16,624,667	15,563,742	190.99	2,972,583
2011	387,581	380,216	46.7	17,743,925	16,533,221	193.37	3,197,096
2012	406,481	401,260	47.7	19,142,646	..	..	..

1. American data includes the price and value only for potatoes sold. It does not include a value for potatoes used on farm where grown for seed, livestock feed and home consumption.

Source(s): National Agricultural Statistics Service of the United States Department of Agriculture.

Table 6
Area, production and value of all potatoes, Canada (metric measures)

	Seeded area	Harvested area	Average yield	Production	Amount sold, consumed, seeded or fed to livestock	Average farm value	Total farm value
	hectares		tonnes per hectare	tonnes		Canadian dollars per tonne	thousands of dollars
2003	185,150	180,901	29.2	5,282,535	5,009,604	176.21	882,765
2004	175,316	171,755	30.5	5,235,950	4,938,252	168.38	831,505
2005	164,025	156,295	28.4	4,434,121	4,317,909	218.10	941,753
2006	162,649	158,238	32.2	5,091,252	4,895,523	189.15	925,999
2007	161,556	159,937	31.2	4,988,784	4,831,294	199.62	964,421
2008	153,746	151,115	31.1	4,697,482	4,533,732	264.01	1,196,934
2009	149,699	145,571	31.4	4,574,964	4,391,392	248.42	1,090,916
2010	144,478	139,217	31.7	4,406,860	4,234,583	255.08	1,080,153
2011	145,894	141,240	29.7	4,196,254	4,050,013	268.91	1,089,091
2012	150,427	147,594	30.9	4,557,501	..	..	..

Canadian Potato Production

Table 7
Area, production and value of all potatoes, Mexico (imperial measures)

	Seeded area	Harvested area	Average yield	Production	Average price	Total value of sales
	acres		hundredweight per acre	hundredweight	Canadian dollars per hundredweight	thousands of dollars
2002	157,557	154,261	211.9	32,693,403	32.55	1,064,187
2003	165,440	161,464	226.9	36,635,331	25.83	946,332
2004	167,652	153,572	216.3	33,212,281	22.70	753,953
2005	163,125	155,564	231.7	36,038,410	23.30	839,684
2006	152,954	151,335	221.8	33,567,269	22.56	757,436
2007	162,140	159,896	241.4	38,597,824	19.77	763,173
2008	150,903	148,857	247.4	36,819,847	20.43	752,072
2009	133,783	133,673	247.5	33,079,745	28.95	957,514
2010	137,500	136,791	247.6	33,876,044	27.99	948,030
2011	170,633	134,796	234.4	31,596,982	22.89	723,138

Source(s): Servicio de Información Agroalimentaria y Pesquera (SIAP), Mexico.

Table 8
Area, production and value of all potatoes, Mexico (metric measures)

	Seeded area	Harvested area	Average yield	Production	Average price	Total value of sales
	hectares		tonnes per hectare	tonnes	Canadian dollars per tonne	thousands of dollars
2002	63,763	62,429	23.8	1,482,973	717.60	1,064,187
2003	66,954	65,344	25.4	1,661,779	569.47	946,332
2004	67,849	62,151	24.2	1,506,509	500.46	753,953
2005	66,017	62,957	26.0	1,634,702	513.66	839,684
2006	61,900	61,245	24.9	1,522,611	497.46	757,436
2007	65,618	64,710	27.1	1,750,797	435.90	763,173
2008	61,070	60,242	27.7	1,670,148	450.30	752,072
2009	54,142	54,097	27.7	1,500,497	638.13	957,514
2010	55,646	55,359	27.8	1,536,617	616.96	948,030
2011	69,055	54,552	26.3	1,433,239	504.55	723,138

Source(s): Servicio de Información Agroalimentaria y Pesquera (SIAP), Mexico.

Table 9
Area, production and value of potatoes, by harvest season ¹ United States (imperial measures)

	Seeded area	Harvested area	Average yield	Production	Amount utilized	Average price ²	Total value of sales ²
	acres		hundredweight per acre	hundredweight		Canadian dollars per hundredweight	thousands of dollars
2010							
Spring harvest	89,300	85,800	289.0	24,797,000	23,512,000	13.97	326,647
Summer harvest	42,100	40,400	321.0	12,971,000	12,655,000	12.39	156,490
Fall harvest	894,300	881,800	416.0	366,505,000	343,116,000	8.77	2,972,583
Total yearly harvest	1,025,700	1,008,000	401.0	404,273,000	379,283,000	9.21	3,455,720
2011							
Spring harvest	93,300	91,500	279.0	25,573,000	24,876,000	15.89	391,321
Summer harvest	48,200	46,000	280.0	12,894,000	12,527,000	12.37	154,594
Fall harvest	957,700	939,500	416.0	391,180,000	364,489,000	8.87	3,197,096
Total yearly harvest	1,099,200	1,077,000	399.0	429,647,000	401,892,000	9.41	3,743,011
2012							
Spring harvest	97,700	96,100	289.0	27,740,000	..	..	..
Summer harvest	50,300	49,000	356.0	17,447,000	..	..	..
Fall harvest	1,004,400	991,500	426.0	422,016,000	..	..	..
Total yearly harvest	1,152,400	1,136,600	411.0	467,203,000	..	..	..

1. Spring harvest refers to potatoes harvested in April through June, summer harvest to potatoes harvested in July through mid-September and fall harvest to potatoes harvested from September to November.
2. American data includes the price and value only for potatoes sold. It does not include a value for potatoes used on farm where grown for seed, livestock feed and home consumption.

Source(s): National Agricultural Statistics Service of the United States Department of Agriculture.

Concepts and definitions

Area planted

Planted area refers to potato area planted in the spring of the reference year.

The preliminary potato area estimate for the current year is released in mid-July. It is based upon data from sample surveys or consultation with provincial vegetable or potato specialists.

Quebec, Ontario and Alberta—The preliminary area estimate is provided by consultation with provincial potato specialists and departments of agriculture.

Newfoundland and Labrador, Prince Edward Island, Nova Scotia, New Brunswick, Manitoba, Saskatchewan, British Columbia—Estimates are produced using the Potato Area and Yield Survey (Survey 3446). This survey is a two phase telephone probability survey. Calls are made in June for area and again in October for area harvested and production.

Revisions may be made to July's area estimate the following November. The sources for these revised estimates are as follows:

Prince Edward Island, and New Brunswick—The previous year's area may be revised as a result of disposition data indicating a significantly different production. Area planted estimates for the current year may be revised in relation to the previous year's adjusted area. The Potato Area and Yield Survey also confirms planted area when calls are made for the yield in the fall.

Quebec, Ontario and Alberta—Area planted is collected through each province's own survey program.

Newfoundland and Labrador, Nova Scotia, Manitoba, Saskatchewan and British Columbia—The Potato Area and Yield Survey supplies information on the area planted. Seed inspection data supplements these area estimates as well.

Area harvested

This series was incorporated in 1985 for all provinces except Quebec and Ontario, where the series became available beginning in 1993. It is calculated by subtracting unharvested area from area planted. Revisions to area planted will automatically result in revisions to area harvested if area lost remains constant. It indicates the area not harvested because of poor harvest conditions, crop failure or disease. For years prior to 1985 and for Quebec and Ontario prior to 1993, unharvested area was accounted for in the total production with production for that area placed at zero.

Area harvested is released in November of the current year. Revisions can be made to the previous year's area harvested at the same time.

Newfoundland and Labrador, Nova Scotia, Prince Edward Island, New Brunswick, Manitoba, Saskatchewan and British Columbia—Crop Insurance data in combination with the Potato Area and Yield Survey determines the area lost.

Quebec, Ontario and Alberta—Area lost is collected through each province's own survey program.

Yield

Yield is a measure of production from the harvested area based on the volume produced, including cull potatoes, but excluding product left in the field.

Both current and revised yields are released in the November issue of the Canadian Potato Production Bulletin.

Sources of data for each province are:

Newfoundland and Labrador, Nova Scotia, Prince Edward Island, New Brunswick, Manitoba, Saskatchewan and British Columbia—Estimates are based on responses to the Potato Area and Yield Survey. Calls are made in late October and early November of the current year.

Quebec, Ontario and Alberta—Yield is collected through each province's own survey program.

Yields may be revised the following January. Later survey results from the provincial ministries or administrative data might indicate a revision is necessary. Only unusual circumstances would indicate another revision to this production the following July.

Total production

Total production, the product of area harvested by the average yield, is the volume of potatoes harvested out of the field, including culls, but excluding gleanings.

The production estimate is released in November of the current year. Any revisions to production resulting from new information or supply disposition data can be made the following January or one year later in the following November. (See concepts for yield).

Amount sold, consumed, seeded or fed to livestock

This series was established in 1982. From 1986, the series includes the amount fed to livestock. It measures the volume of potatoes sold, consumed on farm, seed for own use, plus potatoes fed to livestock. If potatoes were destroyed and producers received funds as part of a diversion program, these potatoes would be considered sold and included in the amount utilized. Starting with the 1999 crop, all potatoes that are being shipped to French fry processors are being included in the volume sold, consumed, seeded or fed to livestock. No cullage is being deducted from these marketings. These numbers are released each November for the previous crop year.

Newfoundland and Labrador—The amount is set at 90% of the harvested production.

Prince Edward Island and New Brunswick—The Canadian Food Inspection Agencies inspection staff provides a monthly estimate of cullage and marketings.

Nova Scotia, Ontario, Manitoba, Saskatchewan, Alberta, British Columbia—The amount is based on consultation with provincial specialists and marketing agencies.

Quebec—The amount is collected through their province's survey program

Average price

The average price for potatoes is based on the transaction price received by the producer. If a portion of the crop is being utilized but the producer is receiving no compensation for that portion of the crop, the price is averaged into the average price at a zero value. The price is net of all deductions made before the producer is paid. The average price is released each November for the previous year's crop.

Newfoundland and Labrador and Nova Scotia—Annual prices are established in consultation with provincial specialists and as a result of the Fall Survey of Fruit and Vegetables.

Prince Edward Island, New Brunswick, Ontario, Manitoba, Saskatchewan, Alberta and British Columbia—Statistics Canada conducts a monthly survey of potato prices received by producers (Survey 3436). These prices are then multiplied by the monthly disposition of each of the grades of these potatoes to create an annual weighted price.

Quebec—The average price is collected through the provincial survey program and the Farm Product Prices Survey (Survey 3436).

Farm value

Farm value is the product of the amount sold, consumed, seeded or fed to livestock by the average farm price. (See concepts section on amount sold, consumed, seed or fed to livestock and prices). The farm value is released each November for the previous year's crop.

Methodology and data quality

Potato area and yield survey (Survey 3446)

Survey frame and sample selection

The target population includes all potato farms in Newfoundland and Labrador, Nova Scotia, Prince Edward Island, New Brunswick, Manitoba, Saskatchewan, and British Columbia except those on Indian Reserves and institutional farms.

The Census of Agriculture provides a list of farms and their potato area. This list is updated annually from various available sources. The list frame is stratified on the basis of Census potato area and provincial geographic boundaries.

For 2012 a sample of 537 farms (40 Newfoundland and Labrador, 25 Nova Scotia, 200 in Prince Edward Island, 151 in New Brunswick, 67 in Manitoba, 27 in Saskatchewan, and 27 in British Columbia) was drawn from the list frame for the Potato Area and Yield Survey.

The yield portion of the survey is conducted in October to confirm area planted and to ask for area harvested and production. Operations that had reported no potatoes in June are not contacted a second time.

Data collection

Data collection for the seeded potato area was done by telephone interview, from June 11 to June 25, 2012.

By the end of the collection period, about 84% of the questionnaires had been completed. Initial sample weights are adjusted (a process called raising factor adjustment) to account for non-response.

Estimation

The survey data collected from the Potato Area and Yield Survey are weighted in order to produce level indicators which are representative of the population. These level indicators then undergo a validation process, based on subject matter analysis and information provided by provincial specialists, before an estimate is determined.

Sampling and non-sampling errors

The statistics contained in this publication are based on a random sample of agricultural operations and, as such, are subject to sampling and non-sampling errors. The overall quality of the estimates depends on the combined effect of these two types of errors.

Sampling errors arise because estimates are derived from sample data and not the entire population. These errors depend on factors such as sample size, sampling design and the method of estimation.

Non-sampling errors are not related to sampling and may occur throughout the survey operation for various reasons such as coverage, differences in interpretation of questions, incorrect information from respondents, mistakes in recording, coding or processing of data.

Data quality

Sampling error can be estimated from the sample itself by using a statistical measure called the coefficient of variation (cv). Over repeated surveys, 95 times out of 100, the difference between a sample estimate and what should have been obtained from an enumeration of all potato farming operations would be less than twice the coefficient of variation. This range of values is referred to as a confidence interval. While published estimates may not exactly equal the level indicators (due to the validation and consultation process), these estimates do remain within the confidence interval of the survey level indicators.

For the 2012 area estimates, the cv's from the Potato Area and Yield Survey ranged from 1.58% to 15.86%.

Farm product prices survey (Survey 3436)

Survey frame and sample selection

The target population for Prince Edward Island, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan, Alberta and British Columbia consists of all agricultural operations in these provinces which grow potatoes. The Census of Agriculture provides a list of such farms and is updated from various available sources. The list frame is stratified on the basis of the area of potatoes reported on the 2006 Census. A sample of approximately 600 farms is drawn from the list frame and is rotated as required.

Data collection

Data collection is carried out by telephone interview on the first five business days of the month following the reference month. The refusal rate is usually less than 5%. No imputations are performed. Editing is done following data capture and outliers are verified and removed if necessary from the sample. A simple average is calculated on the remaining data.

Survey of fruits & vegetables (Survey 3407)

Survey frame and sample selection

Newfoundland & Nova Scotia - This national annual survey contacts about 1000 fruit or vegetable growers in Newfoundland and in Nova Scotia.

The target population is all agricultural operations in Newfoundland and Nova Scotia. The Census of Agriculture provides a list of farms which is updated from various available sources.

Data collection

Data collection is carried out in December. No imputations are performed. Editing is done and outliers are removed. Weighting factors are adjusted to account for non-response.

United States data

American estimates are based on information furnished by crop reporters, processors, and cooperating State or Federal Agencies. The various sources include: Market News Service rail and truck shipments, Federal-State inspections, and miscellaneous data available through marketing programs.

Price estimates represent average returns to growers for all uses and for all methods of sale, including the value paid for a government diversion program. These prices are applied to the quantity sold to compute value of sales. The volume sold, and the value of sales, exclude potatoes used on own farm for seed, feed, home use, and loss.

The United States season average price is obtained by weighting State prices by quantities sold. Potato production, utilization, and value of sales in each State have been classified by seasonal group according to the period (quarter) when the largest supplies are harvested. The four seasonal groups are as follows:

Season	Usual time of harvest
Winter	January through March
Spring	April through June
Summer	July to Mid-September
Fall	September through November

A crop year is associated with the calendar year in which harvest is accomplished. Seasons are not fixed dates but are approximations because of overlapping of harvest before or after the specified season. Generally, the marketing season closely follows harvest except for fall potatoes when marketing from storage may extend through August of the following year. Thus, the marketing year for fall potatoes is from the start of harvest through August of the following year.

Concepts for Mexico

Mexico has two seasons for potatoes. The fall and winter season has plantings occurring from October to March, while the spring and summer season has plantings occurring from April to September. Data for each crop year would represent potatoes planted from October of the previous calendar year to September of that year. Likewise, the Mexican potato harvest would occur from December of the previous year till March of calendar year following the reported year.

For the area and production reported for 2010, planting would have been carried out between October of 2009, up to and including September of 2010, while the harvest of those potatoes would occur from December 2009 up to and including March of 2011.

The area planted reflects the seeded area. Harvested area can include area that has partial damages, but a harvest still occurred.

Production is the volume obtained from the harvested area. Production that is not suitable for use is not collected in the estimates. The yield is calculated by dividing the production by the harvested area.

The farm price is defined as the average price paid to producers at the time of the first transaction. It does not include the economic benefits of Support Programs from the government to producers, nor expenses of movement and classification when the producer takes it to the sale centre.

The farm value includes the value of all first transactions. It does include a value for potatoes consumed or used on the farm where it was harvested.

Mexican potato estimates come from administrative sources or crop specialists.

Revision procedures

Area, yield, production, price or values are all subject to revision when more information becomes available. The policy is to revise the estimates when:

- supply/disposition analysis at the end of the crop year indicates under or over-estimation of production; or
- a new benchmark for area becomes available from the Census of Agriculture; or
- new sources of administrative data would suggest alternatives to survey results.

The data indicate that the preliminary estimates of seeded area at the Canadian level have been revised by an average 1.7 % over the past 10 years. In 5 of the past 10 years, the revision has been upwards.

The data indicate that the preliminary estimates of harvested production at the Canadian level have been revised by an average 1.9 % over the past 10 years. In 7 of the past 10 years, the revision has been upwards.

Conversion factors

The following metric conversion factors are used in this publication:

Area: 1 acre = 0.4047 hectare

Production: 1 hundredweight = 0.04536 tonne

To convert area from imperial to metric, provincial acreages are first converted, and then the individual provinces are added for the Canadian total area in hectares. The Canadian acreage may not directly convert to the Canadian area in hectares.

The same method is used for production. Provincial hundredweights are converted to provincial tonnes, which are then added for the Canadian production in tonnes.

The Canadian yield in tonnes is the result of the total production in tonnes divided by the Canadian hectares. The yield in hundredweight per acre may not be directly convertible to the yield in tonnes per hectare.

The average farm price at the Canadian level in dollars per tonne is the farm value divided by the marketed production in tonnes. The price in dollars per hundredweight may not convert directly to the price in dollars per tonne.

Data confidentiality

Data confidentiality is ensured under the Statistics Act, which prohibits the divulging of individual or aggregated data where individuals or businesses might be identified.

Release date: November 2012

Symbols

The following standard symbols are used in Statistics Canada publications:

.	not available for any reference period
..	not available for a specific reference period
...	not applicable
0	true zero or a value rounded to zero
0 ^s	value rounded to 0 (zero) where there is a meaningful distinction between true zero and the value that was rounded
P	preliminary
r	revised
x	suppressed to meet the confidentiality requirements of the <i>Statistics Act</i>
E	use with caution
F	too unreliable to be published
*	significantly different from reference category ($p < 0.05$)

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Note of appreciation

Canada owes the success of its statistical system to a long-standing partnership between Statistics Canada, the citizens of Canada, its businesses, governments and other institutions. Accurate and timely statistical information could not be produced without their continued cooperation and goodwill.

TAB 4

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Table 001-0014 ¹ Area, production and farm value of potatoes annual

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The data below is a part of CANSIM table 001-0014. Use the [Add/Remove data](#) tab to customize your table.

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Geography = Manitoba

Area, production and farm value of potatoes	2013	2014	2015	2016	2017
Seeded area, potatoes (acres)	70,000	63,000	67,300	65,914	62,900
Harvested area, potatoes (acres) ⁴	69,500	62,450	67,000	64,000	62,800
Average yield, potatoes (hundredweight per harvested acres) ^{5, 6}	310.0	308.1	322.8	350.0	353.5
Production, potatoes (hundredweight x 1,000)	21,545	19,240	21,630	22,400	22,200
Amount sold, consumed, seeded or fed to livestock, potatoes (hundredweight x 1,000) ^{7, 8}	..	..	..	..	..
Average farm price, potatoes (dollars per hundredweight) ^{8, 9, 10}	..	..	..	..	..
Total farm value, potatoes (dollars x 1,000) ⁸	..	..	..	..	..

[Back to original table](#)

Symbol legend:

.. Not available

Footnotes:

1. Crop year refers to the period August 1 to July 31.
2. Prior to crop year 1971/1972, data are not available for Newfoundland and Labrador.
3. Prior to crop year 1910/1911, data are not available for British Columbia.
4. Prior to crop year 1985/1986, harvested area data for Canada and provinces are not available.
5. Prior to crop year 1985/1986 for all provinces, except Quebec, the average yield is based on yield per seeded area. For Quebec, average yield is based on seeded area prior to crop year 1993/1994.
6. For crop years 1985/1986 to 1992/1993 for Canada, the average yield per acre is based on a combination of average yield per seeded area and average yield per harvested area.

7. Prior to crop year 1982/1983, the amount sold, consumed, seeded or fed to livestock data for Canada and the provinces are not available.
8. Prior to crop year 1986/1987, excludes the potatoes fed to livestock.
9. Prior to crop year 1953/1954 for Canada, Prince Edward Island and New Brunswick; crop year 1974/1975 for Nova Scotia and Ontario; crop year 1976/1977 for Québec; crop year 1981/1982 for Manitoba; and crop year 1985/1986 for Saskatchewan, Alberta and British Columbia, average farm price is based on production.
10. For crop years 1954/1955 to 1986/1987 for Canada, the average farm price is based on a combination of average farm price per hundredweight of production and average farm price of amount sold, consumed, seeded and fed to livestock.

Source: Statistics Canada. *Table 001-0014 - Area, production and farm value of potatoes, annual*, CANSIM (database). (accessed:)

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Date modified: 2017-11-27

TAB 5



Guidelines for Estimating Potato Production Costs 2016

in Manitoba





Guidelines For Estimating
Irrigated Processing Potato Costs - 2016
Based on 780 Acres Production

Date: January, 2016

The following budgets is estimates of the cost of producing processing potatoes in Manitoba. General Manitoba Agriculture, Food and Rural Development (MAFRD) recommendations are assumed in using fertilizers and chemical inputs. These figures provide an economic evaluation of the crops and estimated yields required to cover all costs. Costs include labour, investment, depreciation, and owner management costs, but do not necessarily represent the average cost of production in Manitoba.

These budgets may be adjusted by putting in your own figures. As a producer you are encouraged to calculate your own costs of production for various crops. On each farm, costs and yields differ due to soil type, climate and

This tool is available as an Excel worksheet at: www.manitoba.ca/agriculture or at your local [MAFRD GO Office](#). [The Farm Machinery Custom and Rental Rate](#) is also available to help determine machinery costs.

Note: This budget is only a guide and is not intended as an in depth study of the cost of production of this industry. Interpretation and use of this information is the responsibility of the user. If you need help with a budget, contact your local MAFRD GO Office.

Irrigated Processing Potato Cost of Production - 2016

A. Operating Costs	Cost / Acre	Cost /CWT (Based on Gross Yield)				Your Cost
		305 CWT	330 CWT	355 CWT	380 CWT	
1.01 Seed & cutting	\$306.00	\$1.00	\$0.93	\$0.86	\$0.81	_____
Seed treatment	\$79.20	\$0.26	\$0.24	\$0.22	\$0.21	_____
1.02 Fertilizer	\$332.86	\$1.09	\$1.01	\$0.94	\$0.88	_____
1.03 Herbicides	\$48.00	\$0.16	\$0.15	\$0.14	\$0.13	_____
1.04 Fungicide & Insecticide	\$191.50	\$0.63	\$0.58	\$0.54	\$0.50	_____
1.05 Fuel Costs-Field	\$55.89	\$0.20	\$0.19	\$0.18	\$0.18	_____
1.06 Trucking Costs	\$106.44	\$0.35	\$0.35	\$0.35	\$0.35	_____
1.07 Irrigation Fuel	\$54.94	\$0.18	\$0.17	\$0.15	\$0.14	_____
1.08 Maintenance & Repairs	\$357.42	\$1.17	\$1.08	\$1.01	\$0.94	_____
1.09 Custom Work & Rental	\$144.00	\$0.47	\$0.44	\$0.41	\$0.38	_____
1.10 Hired Labour	\$400.00	\$1.31	\$1.21	\$1.13	\$1.05	_____
1.11 Insurance	\$105.97	\$0.40	\$0.37	\$0.35	\$0.33	_____
1.12 Utilities	\$105.38	\$0.35	\$0.32	\$0.30	\$0.28	_____
1.13 Other Costs	<u>\$103.33</u>	<u>\$0.34</u>	<u>\$0.31</u>	<u>\$0.29</u>	<u>\$0.27</u>	_____
Subtotal Operating Costs	\$2,390.93	\$7.91	\$7.35	\$6.87	\$6.45	_____
1.14 Interest on Operating	<u>\$65.75</u>	<u>\$0.22</u>	<u>\$0.20</u>	<u>\$0.19</u>	<u>\$0.17</u>	_____
Total Operating Costs	\$2,456.68	\$8.12	\$7.55	\$7.06	\$6.62	_____
B. Fixed Costs						
2.01 Own Land Cost	\$144.44	\$0.47	\$0.44	\$0.41	\$0.38	_____
2.02 Depreciation	\$578.10	\$1.90	\$1.75	\$1.63	\$1.52	_____
2.03 Investment	<u>\$158.85</u>	<u>\$0.52</u>	<u>\$0.48</u>	<u>\$0.45</u>	<u>\$0.42</u>	_____
Total Fixed Costs	\$881.39	\$2.89	\$2.67	\$2.49	\$2.32	_____
C. Labour						
3.01 Own Labour	\$100.00	\$0.33	\$0.30	\$0.28	\$0.26	_____
Total Cost of Production	\$3,438.07	\$11.34	\$10.53	\$9.83	\$9.21	_____

Profitability & Breakeven Analysis

Estimated Farmgate					
Price \$ per cwt	\$11.11	\$11.11	\$11.11	\$11.11	\$11.11
Gross Yield per acre (cwt)		305	330	355	380
Marketable Yield per acre (cwt)		259	281	302	323
Gross Revenue / acre		\$2,877.49	\$3,121.91	\$3,355.22	\$3,588.53
Marginal Returns					
Over Operating Costs		\$420.81	\$665.23	\$898.54	\$1,131.85
Over Total Costs (Net Profit)		(\$560.58)	(\$316.16)	(\$82.85)	\$150.46
Operating Expense Ratio		85.4%	78.7%	73.2%	68.5%
Breakeven Price Per Unit					
Operating Costs		\$9.49	\$8.74	\$8.13	\$7.61
Total Costs		\$13.27	\$12.24	\$11.38	\$10.64
Breakeven Yield (Gross cwt)					
Operating Costs	260				
Total Costs	364				
Return on Assets (ROA)					
		0.363%	1.109%	1.822%	2.534%
<small>(Includes estimated return from annual non-potato acres in crop rotation)</small>					

Note: This budget is only a guide and is not intended as an in depth study of the cost of production of this industry. Interpretation and utilization of this information is the responsibility of the user.

Risk & Sensitivity Analysis

	<u>Potato \$ per acre</u>	<u>Your Farm</u>
A. Operating Costs	\$2,456.68	_____
B. Fixed Costs	\$881.39	_____
Total Costs	\$3,438.07	_____

	<u>Potato - Gross Yield</u>				
	<u>305 CWT</u>	<u>330 CWT</u>	<u>355 CWT</u>	<u>380 CWT</u>	
Estimated Farmgate					
Price \$ per cwt	\$11.11	\$11.11	\$11.11	\$11.11	_____
Marketable Yield (cwt per acre)	259	281	302	323	_____

Percent Price Variation	Up	Down	Percent Yield Variation	Up	Down
	5%	10%		10%	5%
Higher Price (\$ per cwt)	\$11.67	\$11.67			
Lower Price (\$ per cwt)	\$10.00	\$10.00			
Higher Yield (cwt per acre)	284.9	309.1			
Lower Yield (cwt per acre)	246.1	267.0			

Higher Margin Scenario - Price Up 5% and Yield Up 10%

Gross Revenue / acre	\$3,323.50	\$3,605.81	\$3,875.28	\$4,144.75	_____
Marginal Returns					
Over Operating Costs	\$866.82	\$1,149.13	\$1,418.60	\$1,688.07	_____
Over Total Costs (Net Profit)	(\$114.57)	\$167.74	\$437.21	\$706.68	_____
Operating Expense Ratio	73.9%	68.1%	63.4%	59.3%	_____

Lower Margin Scenario - Price Down 10% and Yield Down 5%

Gross Revenue / acre	\$2,460.25	\$2,669.23	\$2,868.71	\$3,068.19	_____
Marginal Returns					
Over Operating Costs	\$3.58	\$212.56	\$412.04	\$611.52	_____
Over Total Costs (Net Profit)	(\$977.81)	(\$768.83)	(\$569.35)	(\$369.87)	_____
Operating Expense Ratio	99.9%	92.0%	85.6%	80.1%	_____

Note: This budget is only a guide and is not intended as an in depth study of the cost of production of this industry. Interpretation and utilization of this information is the responsibility of the user.

Irrigated Processing Potato - Input

Assumptions

1. This budget outlines the cost of producing processing potatoes under irrigated conditions.
2. A potato land base of 780 harvested acres was assumed in developing this budget. The crop rotation was based on growing potatoes no more than 1 in 3 years.
3. Total gross yield per acre was estimated at 305 to 380 cwt/acre with marketable yield estimated at 259 to 323 cwt/acre.
4. MASC Crop Insurance, is based on 2015 rates at 80% coverage.
5. Utilities cost is based on flat rate for all yields.
6. All trucking operations related to marketing of processed potatoes were assumed to be custom hauled to the processors. A rate applicable to hauling potatoes approximately 100 miles was assumed.

Total land base

Number of irrigation pivot circles	6
Acres per circle	130
Potato harvested acres (annual basis)	780
Potato rotation (time in rotation - how many years)	3
Total Acres	2,880
Total Rented Acres	320
Land Rental Per Acre (potato acres only)	\$225
Total Owned Acres	2,560
Owned Land Value Per Acre	\$6,500

Yields

Dockage	9%
Shrink	6%

Estimated Yields	<u>Low</u>	<u>Medium</u>	<u>Med-High</u>	<u>High</u>
Gross Yield (cwt/acre)	305	330	355	380
Acres - Percentage	0%	10%	70%	20%
Marketable Yield (cwt/acre)	259	281	302	323

Potato Contract Price

Base Rate (\$/cwt)	\$11.11
Bonus Rate (\$/cwt)	\$0.00
Penalty Rate (\$/cwt)	\$0.00

Interest Rate

Operating	5.5%
Investment	2.5%

1.01 Seed Cost & Treatment Cost

	Seeding Rate	Total Cost
	<u>Cost (\$/cwt)</u>	<u>(cwt/acre)</u>
	<u>Per Acre</u>	
Seed Cost	\$15.00	18
Cutting Cost - Custom Rate	\$2.00	18
Seed Treatment - Fungicide	\$2.40	18
Seed Treatment - Insecticide	\$2.00	18
	\$385.20	

1.02 Fertilizer Cost

	Bulk Price	Rate	Actual	Total Cost
	<u>\$/tonne</u>	<u>Lbs/acre</u>	<u>Nutrient \$/lb</u>	<u>Per Acre</u>
Nitrogen: (UAN) 28-0-0	\$344	95	\$0.557	\$52.94
Nitrogen: (urea) 46-0-0	\$536	95	\$0.529	\$50.21
Phosphate: 10-34-0	\$723	65	\$0.805	\$52.32

Guidelines: Potato Production Costs

Phosphate: 11-52-0	\$779	45	\$0.565	\$25.41
Potash: 0-0-60	\$507	260	\$0.383	\$99.66
Sulphur: 20.5-0-0-24	\$449	45	\$0.385	\$17.32
Other (Micro, etc.)				<u>\$35.00</u>
				\$332.86

Crop Pesticide Costs

	Times Applied	Cost Per Application	Total Cost Per Acre
1.03 Herbicide Costs			
Preplant			\$3.00
Post emergent			<u>\$45.00</u>
			\$48.00

1.04 Fungicide Costs & Insecticides

Contact Fungicide	11	\$6.50	\$71.50
Systemic Fungicide	2	\$20.00	\$40.00
Phos Acid Fungicide	3	\$20.00	\$60.00
Insecticide	1	\$20.00	<u>\$20.00</u>
			\$191.50

1.05 Fuel Costs (field & trucking) Diesel Fuel Cost \$/litre **\$0.85**

Field Operation	Times Over	Fuel Use Litres/Ac	Fuel Use Imp.Gal/Ac	Total Cost Per Acre
Harrow	0	0.75	0.16	\$0.00
Rotera	1	4.60	1.01	\$3.91
Cultivate	1	1.29	0.28	\$1.10
Plant	1	1.40	0.31	\$1.19
Spray	3	0.42	0.09	\$1.07
Cultivate	1	1.74	0.38	\$1.48
Hilling	2	1.74	0.38	\$2.96
Fertilize	1	0.42	0.09	\$0.36
Harvest	1	8.50	1.87	\$7.23
Ripper	1	5.75	1.26	\$4.89
Tandem Disk	1	1.85	0.41	<u>\$1.57</u>
				\$25.75

Truck Fuel-Harvesting

Truck Capacity (cwts)	275
Fuel Consumption (miles/gal)	2.5
Distance to storage (miles)	15

1.06 Trucking Costs - Processor

Trucking Rate (\$/cwt) based on 70 miles to processor	\$0.70
Trucking Reimbursement (\$/cwt)	\$0.35

1.07 Irrigation Costs

Inches applied	12
Hours/pivot (.75" water)	72
Percent of pumping - Hydro	60%
Hourly pumping costs - Hydro	\$5.00
Percent of pumping - Diesel	40%
Hourly pumping costs - Diesel	\$8.00

1.08 Maintenance & repairs

	Rate	Total Cost	Total Cost/ac
Machinery	6.25%	\$193,900	\$249
Potato Storage	1.50%	\$70,200	\$90
Irrigation Equipment	1.50%	\$14,685	\$19

Guidelines: Potato Production Costs

1.09 Custom Work & Rental	<u>Number</u>	<u>Rate/ac</u>	<u>Total Cost/ac</u>
Custom - aerial	14	\$9.00	\$126
Custom - granular	2	\$9.00	\$18
1.10 Hired labour costs	<u>Hours</u>	<u>Rate</u>	<u>Total Cost/ac</u>
Labour per acre	16	\$25.00	\$400
Acres			780
	Total		\$312,000
1.11 Insurance Costs	<u>Rate</u>	<u>Acres</u>	
Crop Insurance (80%)	\$50.84	780	\$39,655
Hail Insurance	\$0.00	780	\$0
Buildings & Equipment	0.25%		\$19,831
Farm trucks (seasonal)	\$500	10	\$5,000
Farm trucks (annual)	\$1,000	5	\$5,000
Content Insurance (value of production)			0.5%
Insured value of production (\$/cwt)			\$11.11
1.12 Utilities	<u>Number</u>	<u>Rate</u>	<u>Months</u>
Hydro		\$7,500	10
Phone / Cell	6	\$100	12
			Total Cost
			\$75,000
			\$7,200
1.13 Other Costs	<u>Rate</u>	<u>Acres</u>	
Accounting & Legal		0	\$6,500
Publications & Membership			\$2,000
Crop Consulting per acre	\$40	780	\$31,200
Property Taxes	\$25.00	693	\$17,325
Land Rental	\$225.00	87	\$19,575
Shop Supplies			\$2,000
Miscellaneous			\$2,000

Capital Costs**Depreciation** (straight line):**Useful Life:**

Buildings	20 years
Storage Building	20 years
Machinery & Equipment	15 years
Irrigation Equipment	15 years

Salvage Value (% of original cost)

Buildings	5.0%
Storage Building	5.0%
Machinery & Equipment	15.0%
Irrigation Equipment	30.0%

Capital Investment**Land Value**

Owned land 2,560 ac. @ \$6,500/acre **\$16,640,000**

Storage Facilities

	<u>Size</u>	<u>Rate/cwt</u>	
Building, climate control & loading area	312,000	\$15.00	\$4,680,000
Machine Shed Workshop			<u>\$150,000</u>

Total Storage Costs			\$4,830,000
Irrigation System	<u>Value</u>	<u>Number</u>	
River pump station	\$74,000	1	\$74,000
Booster pump station	\$45,000	1	\$45,000
Well & Pump	\$50,000	1	\$50,000
Water Reservoir	\$150,000	0	\$0
Pipeline (per 2 miles)	\$40,000	3	\$120,000
Electrical & pipeline	\$25,000	6	\$150,000
Pivots & generators	\$90,000	6	\$540,000
Total Irrigation Costs			\$979,000
Machinery & Equipment	<u>Value</u>	<u>Number</u>	
Bin piler (primary)	\$89,600	1	\$89,600
Bin piler (secondary)	\$33,600	1	\$33,600
Picking table	\$280,000	1	\$280,000
Conveyor (3'x150')	\$56,000	3	\$168,000
Dirt conveyor	\$22,400	1	\$22,400
Diggers	\$168,000	2	\$336,000
Hog	\$89,600	1	\$89,600
Skid Steer	\$72,800	1	\$72,800
Tractor (280hp)	\$336,000	2	\$672,000
Tractor (350hp)	\$364,000	1	\$364,000
Ripper	\$28,000	1	\$28,000
Roterra	\$22,400	1	\$22,400
Cultivator	\$28,000	1	\$28,000
Disc	\$22,400	1	\$22,400
Even Flow Tub	\$89,600	1	\$89,600
Tandem Truck	\$44,800	10	\$448,000
Belt Bottom Boxes	\$33,600	10	\$336,000
(enter equipment here)	\$0	1	\$0
(enter equipment here)	\$0	1	\$0
(enter equipment here)	\$0	1	\$0
(enter equipment here)	\$0	1	\$0
(enter equipment here)	\$0	1	\$0
(enter equipment here)	\$0	1	\$0
(enter equipment here)	\$0	1	\$0
Total Machinery Costs			\$3,102,400
		Per Acre	\$3,977
Total Capital Investment			\$25,551,400
Labour Costs (Owner Labour and Management)			
Hours per acre			4
Rate per hour			\$25.00
Return on Asset (ROA) Assumptions			
Total annual non-potato acres in crop rotation			2,100
Estimated non-potato acres in crop rotation (per acre)			
- Marginal Return Over Total Costs (Net Profit)			\$25.00
- Land Investment Cost			\$72.22
- Machinery Investment Cost			\$11.25
- Operating Interest			\$6.88

Assumptions

1. This budget outlines the cost of producing processing potatoes under irrigated conditions and is based on a pivot system.
2. A potato land base of 2,880 harvested acres was assumed in developing this budget. The cost of production does not include the cost of maintaining the corners not under irrigation. The crop rotation was based on growing potatoes no more than 1 in 3 years.
3. Total gross yield per acre was estimated at 305 to 380 cwt/acre with marketable yield estimated at 259 to 323 cwt/acre.
4. MASC Crop Insurance, is based on 2015 rates at 80% coverage.
5. All trucking operations related to marketing of processed potatoes were assumed to be custom hauled to the processors. A rate applicable to hauling potatoes approximately 100 miles was assumed.

Irrigated Potato Cost of Production Worksheet

A. Operating Costs			<u>Your Cost</u>
1.01 Seed & Cutting Cost			
Seed	18	cwt/acre	
x	<u>\$15.00</u>	<u>\$/cwt</u>	
=	\$270.00	\$/acre	
Cutting	18	cwt/acre	
x	<u>\$2.00</u>	<u>\$/cwt</u>	
=	\$36.00	\$/acre	
Total	=	\$306.00	\$/acre
Treatment Cost			
	\$2.40	\$/cwt fungicide	
+	\$2.00	\$/cwt insecticide	
x	<u>18</u>	<u>cwt/acre</u>	
=	\$79.20	\$/acre	
1.02 Fertilizer			
Nitrogen: (UAN) 28-0-0	95	lbs/acre	
x	<u>\$0.557</u>	<u>\$/lb</u>	
=	\$52.94	\$/acre	
Nitrogen: (urea) 46-0-0	95	lbs/acre	
x	<u>\$0.529</u>	<u>\$/lb</u>	
=	\$50.21	\$/acre	
Phosphorus: 10-34-0	65	lbs/acre	
x	<u>\$0.805</u>	<u>\$/lb</u>	
=	\$52.32	\$/acre	
Phosphorus: 11-52-0	45	lbs/acre	
x	<u>\$0.565</u>	<u>\$/lb</u>	
=	\$25.41	\$/acre	

Guidelines: Potato Production Costs

Potash		260	lbs/acre	_____
	x	<u>\$0.383</u>	<u>\$/ lb</u>	_____
	=	\$99.66	\$/acre	_____
Sulfur		45	lbs/acre	_____
	x	<u>\$0.385</u>	<u>\$/ lb</u>	_____
	=	\$17.32	\$/acre	_____
Micro		\$35.00	\$/acre	_____
Total	=	\$332.86	\$/acre	_____

1.03 Herbicide

Preplant		\$3.00	\$/acre	_____
Post emergent		<u>\$45.00</u>	<u>\$/acre</u>	_____
Total	=	\$48.00	\$/acre	_____

1.04 Fungicide & Insecticide

Contact Fungicide		11	number applications	_____
	x	<u>\$6.50</u>	cost per application	_____
	=	\$71.50	\$/acre	_____
Systemic Fungicide		2	number applications	_____
	x	<u>\$20.00</u>	cost per application	_____
	=	\$40.00	\$/acre	_____
Phos Acid Fungicide		3	number applications	_____
	x	<u>\$20.00</u>	cost per application	_____
	=	\$60.00	\$/acre	_____
Insecticide		1	number applications	_____
	x	<u>\$20.00</u>	cost per application	_____
	=	\$20.00	\$/acre	_____
Total	=	\$191.50	\$/acre	_____

1.05 Fuel Costs

a) Field Fuel Costs			Fuel Cost \$/litre	\$0.85	_____
Field Operation	Times Over	Fuel Use Litres/Ac	Fuel Use Imp.Gal/Ac	Total Cost Per Acre	
Harrow	0	0.75	0.16	\$0.00	_____
Roterra	1	4.60	1.01	\$3.91	_____
Cultivate	1	1.29	0.28	\$1.10	_____
Plant	1	1.40	0.31	\$1.19	_____
Spray	3	0.42	0.09	\$1.07	_____
Cultivate	1	1.74	0.38	\$1.48	_____
Hilling	2	1.74	0.38	\$2.96	_____
Fertilize	1	0.42	0.09	\$0.36	_____
Harvest	1	8.50	1.87	\$7.23	_____
Ripper	1	5.75	1.26	\$4.89	_____
Tandem Disk	1	1.85	0.41	<u>\$1.57</u>	_____
				\$25.75	_____

b) Truck Fuel Costs - harvest from field to storage

Low Yield		305	gross yield (cwt)/ac.	_____
	=	15.25	tons/ac.	_____

Guidelines: Potato Production Costs

	÷	13.75	truck capacity (tons)	_____
	=	1.11	trips/acre	_____
	x	<u>15</u>	<u>distance/trip (miles)</u>	_____
	=	16.64	total miles/acre	_____
	÷	2.5	fuel consumption (miles/gal)	_____
	=	6.65	gallons required fuel	_____
	x	<u>\$0.85</u>	<u>fuel cost (\$/litre)</u>	_____
	=	\$25.71	field to storage fuel cost	_____
	+	<u>\$25.75</u>	field fuel cost	_____
	=	\$51.46	Fuel Costs - Field	_____
	÷	<u>259</u>	marketable yield (cwt)/ac.	_____
Total	=	\$0.1987	per cwt	_____
Medium Yield		330	gross yield (cwt)/ac.	_____
	=	16.50	tons/ac.	_____
	÷	13.75	truck capacity (tons)	_____
	=	1.20	trips/acre	_____
	x	<u>15</u>	<u>distance/trip (miles)</u>	_____
	=	18.00	total miles/acre	_____
	÷	2.5	fuel consumption (miles/gal)	_____
	=	7.20	gallons required fuel	_____
	x	<u>\$0.85</u>	<u>fuel cost (\$/litre)</u>	_____
	=	\$27.82	field to storage fuel cost	_____
	+	<u>\$25.75</u>	field fuel cost	_____
	=	\$53.57	Fuel Costs - Field	_____
	÷	<u>281</u>	marketable yield (cwt)/ac.	_____
Total	=	\$0.1906	per cwt	_____
Med-High Yield		355	gross yield (cwt)/ac.	_____
	=	17.75	tons/ac.	_____
	÷	13.75	truck capacity (tons)	_____
	=	1.29	trips/acre	_____
	x	<u>15</u>	<u>distance/trip (miles)</u>	_____
	=	19.36	total miles/acre	_____
	÷	2.5	fuel consumption (miles/gal)	_____
	=	7.75	gallons required fuel	_____
	x	<u>\$0.85</u>	<u>fuel cost (\$/litre)</u>	_____
	=	\$29.93	field to storage fuel cost	_____
	+	<u>\$25.75</u>	field fuel cost	_____
	=	\$55.68	Fuel Costs - Field	_____
	÷	<u>302</u>	marketable yield (cwt)/ac.	_____
Total	=	\$0.1844	per cwt	_____
High Yield		380	gross yield (cwt)/ac.	_____
	=	19.00	tons/ac.	_____
	÷	13.75	truck capacity (tons)	_____
	=	1.38	trips/acre	_____
	x	<u>15</u>	<u>distance/trip (miles)</u>	_____
	=	20.73	total miles/acre	_____
	÷	2.5	fuel consumption (miles/gal)	_____
	=	8.29	gallons required fuel	_____
	x	<u>\$0.85</u>	<u>fuel cost (\$/litre)</u>	_____
	=	\$32.04	field to storage fuel cost	_____
	+	<u>\$25.75</u>	field fuel cost	_____
	=	\$57.79	Fuel Costs - Field	_____

Guidelines: Potato Production Costs

	÷	<u>323</u>	marketable yield (cwt)/ac.	
Total	=	\$0.1789	per cwt	_____
Total Fuel Costs	=	\$55.89	\$/acre	_____
1.06 Trucking Costs - from storage to processor (Custom haul)				
Low Yield		259	cwt net yield/acre	_____
	x	<u>\$0.35</u>	<u>net trucking rate/cwt</u>	_____
	=	\$90.65	\$/acre	_____
Medium Yield		281	cwt net yield/acre	_____
	x	<u>\$0.35</u>	<u>net trucking rate/cwt</u>	_____
	=	\$98.35	\$/acre	_____
Med-High Yield		302	cwt net yield/acre	_____
	x	<u>\$0.35</u>	<u>net trucking rate/cwt</u>	_____
	=	\$105.70	\$/acre	_____
High Yield		323	cwt net yield/acre	_____
	x	<u>\$0.35</u>	<u>net trucking rate/cwt</u>	_____
	=	\$113.05	\$/acre	_____
Total	=	\$106.44	\$/acre	_____
1.07 Irrigation Costs				
Hydro		72	hours for .75 inches	_____
	=	96	hours for 1.0 inches	_____
	x	12	inches water applied	_____
	=	1152	hours pumping	_____
	x	<u>\$5.00</u>	<u>hourly pumping costs</u>	_____
	x	3.6	number of pivots	_____
	÷	<u>468</u>	<u>acres</u>	_____
	=	\$44.31	\$/acre	_____
Diesel		72	hours for .75 inches	_____
	=	96	hours for 1.0 inches	_____
	x	12	inches water applied	_____
	=	1152	hours pumping	_____
	x	<u>\$8.00</u>	<u>hourly pumping costs</u>	_____
	x	2.4	number of pivots	_____
	÷	<u>312</u>	<u>acres</u>	_____
	=	\$70.89	\$/acre	_____
Total	=	\$54.94	\$/acre	_____
1.08 Maintenance & Repairs				
		\$193,900	machinery	_____
	+	\$70,200	potato storage	_____
	±	<u>\$14,685</u>	<u>irrigation</u>	_____
	=	\$278,785	total	_____
	÷	<u>780</u>	<u>acres</u>	_____
	=	\$357.42	\$/acre harvested	_____
1.09 Custom Work & Rental				
		14	aerial applications	_____
	x	<u>\$9.00</u>	<u>rate</u>	_____
	=	\$126.00	total per acre	_____
		2	aerial applications	_____
	x	<u>\$9.00</u>	<u>rate</u>	_____

	=	\$18.00	total per acre	_____
Total	=	\$144.00	\$/acre	_____
1.10 Hired Labour Costs				
		\$16	Hours per acre	_____
	x	<u>\$25.00</u>	<u>rate</u>	_____
	=	\$400.00	total per acre	_____
1.11 Insurance				
		\$0	hail insurance	_____
	+	\$39,655	crop insurance	_____
	+	\$5,000	farm trucks (seasonal)	_____
	+	\$5,000	farm trucks (annual)	_____
	+	<u>\$19,831</u>	<u>buildings & equipment</u>	_____
	=	\$69,486	total insurance	_____
	÷	<u>780</u>	<u>acres</u>	_____
	=	\$89.08	\$/acre	_____
Content insurance				
Low Yield				
		259	gross yield (cwt)/ac.	_____
	x	\$11.11	Insured value of production (\$/cwt)	_____
	x	<u>0.5%</u>	content insurance	_____
	=	\$14.39	per acre	_____
	÷	<u>259</u>	marketable yield (cwt)/ac.	_____
Total	=	\$0.0556	per cwt	_____
Medium Yield				
		281	gross yield (cwt)/ac.	_____
	x	\$11.11	Insured value of production (\$/cwt)	_____
	x	<u>0.5%</u>	content insurance	_____
	=	\$15.61	per acre	_____
	÷	<u>281</u>	marketable yield (cwt)/ac.	_____
Total	=	\$0.0556	per cwt	_____
Med-High Yield				
		302	gross yield (cwt)/ac.	_____
	x	\$11.11	Insured value of production (\$/cwt)	_____
	x	<u>0.5%</u>	content insurance	_____
	=	\$16.78	per acre	_____
	÷	<u>302</u>	marketable yield (cwt)/ac.	_____
Total	=	\$0.0556	per cwt	_____
High Yield				
		323	gross yield (cwt)/ac.	_____
	x	\$11.11	Insured value of production (\$/cwt)	_____
	x	<u>0.5%</u>	content insurance	_____
	=	\$17.94	per acre	_____
	÷	<u>323</u>	marketable yield (cwt)/ac.	_____
Total	=	\$0.0556	per cwt	_____
Total Insurance	=	\$105.97	\$/acre	_____
1.12 Utilities				
		\$75,000	hydro	_____
	+	<u>\$7,200</u>	<u>telephone</u>	_____
	=	\$82,200	total utilities	_____
	÷	<u>780</u>	<u>acres</u>	_____
	=	\$105.38	\$/acre	_____

1.13 Other Costs

	\$6,500	accounting & legal	_____
+	\$2,000	membership	_____
+	\$31,200	crop consulting	_____
+	\$17,325	property taxes	_____
+	\$19,575	land rental	_____
+	\$2,000	shop supplies	_____
+	<u>\$2,000</u>	<u>other costs</u>	_____
=	\$80,600	total other costs	_____
÷	<u>780</u>	<u>acres</u>	_____
=	\$103.33	\$/acre	_____

1.14 Interest on Operating Costs

(Operating interest is charged on one-half the sub-total operating costs)

	\$2,390.93	operating costs	_____
÷	2	average	_____
=	\$1,195.46	average value	_____
x	<u>5.5%</u>	<u>operating interest</u>	_____
=	\$65.75	\$/acre	_____

Capital Investment**Land Value**

Own land 2,560 ac. @ \$6,500/ac **\$16,640,000** _____

Storage Facilities (312,000 cwt @ \$15.00 per cwt)

Building & Climate Control	\$4,680,000	_____
Workshop	\$150,000	_____
Total Storage Costs	\$4,830,000	_____

Irrigation System

River pump station	\$74,000	_____
Booster pump station	\$45,000	_____
Well & Pump	\$50,000	_____
Water Reservoir	\$0	_____
Pipeline (per 2 miles)	\$120,000	_____
Electrical & pipeline	\$150,000	_____
Pivots & generators	\$540,000	_____
Total Irrigation Costs	\$979,000	_____

Machinery & Equipment

\$3,102,400 _____

Total Capital Investment **\$25,551,400** _____

B. Fixed Costs**2.01 Land Costs**

	\$6,500	\$/acre	_____
x	2.5%	investment rate	_____
x	<u>88.9%</u>	<u>potato acres - owned land</u>	_____

= \$144.44 \$/acre _____

2.02 Depreciation

Original Value - Salvage Value
Useful life (yrs.)

Storage Facilities			
	\$4,830,000	original value	_____
-	\$241,500	salvage value	_____
÷	20	useful life (yrs.)	_____
÷	780	total acres	_____
=	\$294.13	\$/acre	_____
Machinery & Equipment			
	\$3,102,400	original value	_____
-	\$465,360	salvage value	_____
÷	15	useful life (yrs.)	_____
÷	780	total acres	_____
=	\$225.39	\$/acre	_____
Irrigation System			
	\$979,000	original value	_____
-	\$293,700	salvage value	_____
÷	15	useful life (yrs.)	_____
÷	780	total acres	_____
=	\$58.57	\$/acre	_____
Total =	\$578.10	\$/acre	_____

2.03 Investment Cost

Original Value + Salvage Value X Investment Rate
2

Storage Facilities			
	\$4,830,000	original value	_____
+	\$241,500	salvage value	_____
÷	2	average value	_____
x	2.5%	Investment rate	_____
÷	780	total acres	_____
=	\$81.27	\$/acre	_____
Machinery & Equipment			
	\$3,102,400	original value	_____
+	\$465,360	salvage value	_____
÷	2	average value	_____
x	2.5%	Investment rate	_____
÷	780	total acres	_____
=	\$57.18	\$/acre	_____
Irrigation System			
	\$979,000	original value	_____

+	\$293,700	salvage value	_____
÷	2	average value	_____
x	2.5%	Investment rate	_____
÷	<u>780</u>	<u>total acres</u>	_____
=	\$20.40	\$/acre	_____
Total =	\$158.85	\$/acre	_____

C. Own Labour Costs

	4	hours/acre	_____
x	<u>\$25.00</u>	<u>\$/hour</u>	_____
=	\$100.00	\$/acre	_____

Profitability & Breakeven Analysis:

Gross Revenue = Price per unit x Yield per acre

(eg. potato: \$11.11/cwt x 259 marketable cwt/ac = \$2,877.49/ac)

Net Profit = Gross Revenue - Total Cost

(eg. potato: \$2,877.49 gross revenue - \$3,438.07 total cost = -\$560.58 per acre)

Operating Expense Ratio = (Operating Cost / Gross Revenue) x 100

(eg. potato: \$2,456.68 operating expense / \$2,877 gross revenue = 85.4%)

Breakeven Price = Cost / Target Yield (eg. potato cost \$3,438.07 / 259 cwt = \$13.27 per cwt)

Breakeven Yield = Cost / Price per Unit

(eg. potato cost \$3,438.07 / \$11.11 cwt / (1 - (0.09 shrink + 0.06 dockage)) = 364.1 cwt)

Return on Assets =
$$\frac{(((\text{Potato acres: net profit} + \text{operating interest} + \text{land inv. cost} + \text{investment cost}) \times \text{acres}) + (\text{Non-potato acres: net profit} + \text{operating interest} + \text{land inv. cost} + \text{investment cost}) \times \text{acres}))}{\text{Total Capital Investment}}$$

(eg. 355 CWT potato: (((-\$82.85 net profit + \$65.75 op. interest + \$144.44 land inv. cost + \$158.85 inv. cost) x 780 potato acres) + (\$25. net profit + \$6.88 op. interest + \$72.22 land inv. cost + \$11.25 inv. cost) x 2100 rotation acres))) / \$25,551,400 total capital investment = 1.822% ROA

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For more information, contact your local [MAFRD GO Office](#) or:

[Roy Arnott](#)

Farm Management Specialist

[Gary Smart](#)

Farm Management Specialist

For more information

- Contact your local Manitoba Agriculture, Food and Rural Development (MAFRD) Growing Opportunities (GO) Office.
- Visit us at manitoba.ca/agriculture.

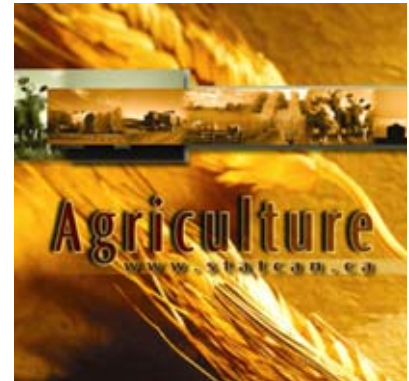


TAB 6

Catalogue no. 21-208-X

Statistics on Revenues and Expenses of Farms

2010



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Statistics Canada
Agriculture Division
Whole Farm Data Projects Section

Statistics on Revenues and Expenses of Farms

2010

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- . not available for any reference period
- .. not available for a specific reference period
- ... not applicable
- 0 true zero or a value rounded to zero
- 0^s value rounded to 0 (zero) where there is a meaningful distinction between true zero and the value that was rounded
- p preliminary
- r revised
- x suppressed to meet the confidentiality requirements of the *Statistics Act*
- E use with caution
- F too unreliable to be published
- * significantly different from reference category ($p < 0.05$)

Notes

Throughout this publication:

Codes A to F in the tables indicate the degree of reliability of the estimates. The reader is asked to refer to the section on Data quality, concepts and methodology — Data accuracy to obtain information on the signification of the codes.

Totals may not add due to the rounding procedures used to protect the confidentiality of the respondents.

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For more information

To order Whole Farm Database products and services or for more information, please contact:

Whole Farm Data Projects Section
Agriculture Division
Statistics Canada
12th Floor, Jean Talon Building
Ottawa, Ontario
K1A 0T6

Toll-free: 1 800 465-1991

Fax: (613) 951-3868

E-mail: agriculture@statcan.gc.ca

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- *Farms, average operating revenues and expenses, by farm type*
- *Farms, average operating revenues and expenses, by province*

Statistical tables

Table 11-1
Average operating revenues and expenses by province (or region) for selected farm types — Oilseed and grain farming

	2010							
	Atlantic provinces	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	150^A	3,975^A	16,650^A	7,730^A	25,610^A	14,580^A	335^A	69,030^A
Distribution by province (%)	0.2	5.8	24.1	11.2	37.1	21.1	0.5	100.0
	Average per farm (\$)							
Total operating revenues	156,633^A	229,142^A	174,229^A	353,692^A	277,326^A	301,924^A	202,696^A	262,803^A
Total crop revenues	103,738^B	163,603^A	137,449^A	270,573^A	207,848^A	212,132^A	143,572^A	195,707^A
Total grains and oilseeds	93,640 ^B	155,971 ^A	131,919 ^A	265,993 ^A	205,805 ^A	205,105 ^A	136,738 ^A	191,123 ^A
Total other crops	10,099 ^B	7,632 ^B	5,531 ^B	4,580 ^D	2,043 ^C	7,027 ^C	6,834 ^B	4,584 ^B
Potatoes	x	F	92 ^E	F	x	F	x	292 ^E
Fruits	x	310 ^E	173 ^C	F	8 ^E	x	x	65 ^C
Vegetables	2,143 ^E	3,685 ^C	1,975 ^D	26 ^C	F	137 ^A	120 ^A	759 ^C
Tobacco	0	0	129 ^E	x	x	x	0	31 ^E
Greenhouse, nursery and floriculture products	0	62 ^D	F	57 ^A	79 ^B	83 ^C	x	F
Forage crops (including seeds)	6,963 ^B	2,788 ^B	2,425 ^A	2,596 ^B	1,789 ^C	5,326 ^C	6,577 ^B	2,872 ^B
Other crops	x	623 ^D	497 ^E	x	18 ^A	F	0	449 ^D
Total livestock and product revenues	9,110^C	9,393^C	8,726^B	18,051^A	11,985^A	21,099^B	4,757^B	13,612^A
Cattle	6,103 ^B	2,259 ^D	4,017 ^B	13,059 ^A	9,995 ^A	18,101 ^B	3,533 ^B	10,123 ^A
Hogs	x	2,032 ^C	1,151 ^D	2,560 ^A	728 ^A	792 ^B	x	1,127 ^A
Poultry and eggs	x	1,916 ^D	1,912 ^E	1,055 ^B	428 ^A	914 ^C	x	1,044 ^C
Dairy products and subsidies	x	2,917 ^E	1,317 ^D	F	444 ^A	786 ^A	0	927 ^C
Other livestock and products	x	268 ^E	329 ^B	391 ^D	389 ^D	506 ^D	219 ^B	392 ^B
Program payments and insurance proceeds	14,880^B	25,316^A	6,768^B	29,028^A	26,667^A	31,072^A	26,409^B	22,958^A
Total other revenues	28,905^B	30,830^B	21,287^B	36,041^A	30,825^A	37,621^A	27,958^B	30,526^A
Custom work and machine rental	15,344 ^B	24,255 ^B	15,553 ^B	8,743 ^B	6,410 ^A	10,080 ^B	11,212 ^B	10,722 ^A
Rental income	x	3,302 ^D	2,712 ^B	2,832 ^B	3,537 ^B	9,644 ^B	9,553 ^B	4,572 ^A
Miscellaneous revenues	x	3,274 ^B	3,022 ^B	24,465 ^A	20,878 ^A	17,897 ^A	7,193 ^B	15,233 ^A
Total operating expenses	132,706^A	179,085^A	139,700^A	277,046^A	200,310^A	236,653^A	174,263^A	200,464^A
Total crop expenses	36,730^A	55,513^A	46,113^A	114,837^A	79,083^A	84,454^A	65,044^B	74,752^A
Fertilizer and lime	15,730 ^A	24,323 ^A	21,221 ^A	56,500 ^A	36,443 ^A	45,407 ^A	35,180 ^B	36,162 ^A
Pesticides	6,566 ^B	7,413 ^A	7,935 ^A	30,377 ^A	27,377 ^A	21,264 ^A	14,566 ^B	20,475 ^A
Seed and plants	14,035 ^B	23,171 ^A	16,618 ^A	27,798 ^A	15,120 ^A	17,167 ^A	15,135 ^B	17,795 ^A
Other crop expenses	409 ^A	605 ^D	338 ^D	163 ^A	143 ^B	F	164 ^C	320 ^D
Total livestock expenses	5,573^B	4,870^C	6,058^B	7,797^A	5,006^A	11,835^B	4,227^A	7,004^A
Cattle purchases	1,801 ^C	890 ^E	1,613 ^B	2,618 ^B	2,261 ^B	6,405 ^C	1,348 ^B	2,936 ^B
Hog purchases	x	x	265 ^D	x	143 ^A	89 ^D	x	163 ^B
Poultry and egg purchases	x	F	322 ^E	173 ^A	57 ^A	121 ^D	x	184 ^D
Other livestock purchases	263 ^C	47 ^D	151 ^C	121 ^E	128 ^D	F	x	155 ^C
Feed, supplements, straw and bedding	2,993 ^C	2,700 ^B	3,296 ^B	4,058 ^B	1,949 ^A	4,185 ^B	2,517 ^A	3,030 ^A
Veterinary fees, medicine and breeding fees	292 ^C	433 ^C	362 ^C	634 ^B	444 ^A	729 ^C	330 ^B	504 ^A
Other livestock expenses	0	x	48 ^E	x	24 ^A	52 ^A	0	32 ^B
Total machinery expenses	26,488^A	28,712^A	19,862^A	42,007^A	32,814^A	34,905^A	30,249^A	30,899^A
Small tools	342 ^A	219 ^B	497 ^A	634 ^A	762 ^A	715 ^A	407 ^B	640 ^A
Net fuel expenses, machinery, truck, auto	11,753 ^A	12,220 ^A	9,088 ^A	21,020 ^A	16,045 ^A	16,146 ^A	14,770 ^A	14,710 ^A
Repairs, licenses and insurance	14,393 ^B	16,274 ^A	10,277 ^A	20,354 ^A	16,006 ^A	18,044 ^A	15,073 ^A	15,549 ^A
Total general expenses	63,915^B	89,990^A	67,667^A	112,405^A	83,407^A	105,458^A	74,743^A	87,809^A
Salaries (including CPP, QPP, EI)	14,606 ^B	11,744 ^B	8,579 ^B	15,207 ^A	9,938 ^A	15,196 ^B	16,474 ^B	11,457 ^A
Rent	6,056 ^B	11,290 ^B	12,347 ^B	20,496 ^A	12,163 ^A	15,420 ^A	6,670 ^B	13,738 ^A
Insurance	4,436 ^B	5,657 ^A	3,922 ^A	5,355 ^A	3,314 ^A	5,406 ^A	3,434 ^B	4,269 ^A
Utilities	3,831 ^B	6,082 ^B	3,994 ^A	4,483 ^A	3,496 ^A	5,805 ^C	3,684 ^A	4,365 ^A
Custom work and machine rental	12,397 ^B	18,046 ^A	13,748 ^A	20,045 ^A	16,175 ^A	17,823 ^A	10,666 ^B	16,443 ^A
Net interest expenses	8,148 ^B	13,563 ^A	8,319 ^A	11,943 ^A	9,591 ^A	11,714 ^A	9,023 ^B	10,219 ^A
Net property taxes	1,885 ^A	3,320 ^A	3,252 ^A	5,755 ^A	4,262 ^A	3,154 ^B	1,869 ^B	3,880 ^A
Building and fence repairs	2,104 ^B	4,452 ^B	3,157 ^B	3,003 ^B	2,213 ^A	3,185 ^C	3,424 ^A	2,869 ^A
Marketing expenses	2,119 ^B	2,345 ^B	2,406 ^B	8,115 ^A	6,576 ^A	7,074 ^B	5,205 ^B	5,588 ^A
Miscellaneous expenses	8,334 ^B	13,491 ^A	7,942 ^A	18,003 ^A	15,681 ^A	20,681 ^A	14,294 ^A	14,982 ^A
Net operating income	23,927	50,056	34,529	76,647	77,016	65,271	28,433	62,339
Adjustment for capital cost allowance (CCA)	23,815 ^B	29,741 ^A	20,967 ^A	44,410 ^A	36,056 ^A	45,448 ^A	32,622 ^A	34,929 ^A
Net operating income adjusted for CCA	112	20,316	13,562	32,236	40,960	19,822	-4,189	27,411
	Operating margins per dollar of revenue							
Operating margin	0.15	0.22	0.20	0.22	0.28	0.22	0.14	0.24
Operating margin adjusted for CCA	0.00	0.09	0.08	0.09	0.15	0.07	-0.02	0.10

Statistics on Revenues and Expenses of Farms – 2010

Table 11-2
Average operating revenues and expenses by province (or region) for selected farm types — Potato farming

	2010										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	260 ^A	x	225 ^A	185 ^B	190 ^D	90 ^B	x	90 ^B	45 ^B	1,115 ^A
Distribution by province (%)	x	23.3	x	20.2	16.6	17.0	8.1	x	8.1	4.0	100.0
	Average per farm (\$)										
Total operating revenues	x	1,095,964 ^A	x	862,404 ^A	767,970 ^B	839,003 ^D	3,049,898 ^B	x	1,905,734 ^B	1,073,598 ^A	1,154,731 ^A
Total crop revenues	x	931,260 ^A	x	719,649 ^A	638,253 ^B	788,008 ^D	2,843,063 ^B	x	1,575,136 ^B	855,992 ^A	1,004,386 ^A
Total grains and oilseeds	x	59,232 ^A	x	53,402 ^B	36,366 ^C	41,436 ^E	518,868 ^C	x	204,771 ^C	x	96,272 ^B
Total other crops	x	872,029 ^A	x	666,247 ^A	601,887 ^B	746,572 ^D	2,324,195 ^B	x	1,370,365 ^B	x	908,114 ^A
Potatoes	x	868,532 ^A	x	662,569 ^A	593,255 ^B	701,821 ^D	2,298,962 ^B	x	1,324,810 ^B	758,881 ^A	887,674 ^A
Fruits	x	x	x	x	x	x	x	x	0	x	1,084 ^E
Vegetables	x	x	x	246 ^E	5,394 ^E	F	F	x	11,844 ^D	65,877 ^E	13,547 ^D
Tobacco	x	0	x	0	0	0	0	x	x	0	0
Greenhouse, nursery and floriculture products	x	x	x	0	0	x	x	x	x	x	F
Forage crops (including seeds)	x	2,779 ^B	x	3,209 ^C	1,302 ^D	433 ^E	1,557 ^B	x	F	x	2,150 ^B
Other crops	x	0	x	0	x	0	0	x	27,802 ^D	0	2,141 ^D
Total livestock and product revenues	x	37,732 ^C	x	7,479 ^C	F	8,494 ^D	22,051 ^D	x	x	5,294 ^C	16,400 ^B
Cattle	x	23,701 ^D	x	5,090 ^A	F	8,195 ^D	13,986 ^D	x	x	5,205 ^C	10,819 ^C
Hogs	x	x	x	x	x	x	0	x	x	x	168 ^E
Poultry and eggs	x	369 ^B	x	x	0	x	x	x	x	x	749 ^A
Dairy products and subsidies	x	13,319 ^D	x	x	x	0	x	x	0	0	4,570 ^D
Other livestock and products	x	x	x	x	x	x	0	x	0	x	93 ^E
Program payments and insurance proceeds	x	86,259 ^B	x	92,265 ^B	81,451 ^C	20,550 ^D	67,554 ^B	x	x	71,215 ^E	79,728 ^B
Total other revenues	x	40,712 ^C	x	43,010 ^C	41,071 ^C	21,951 ^D	117,230 ^B	x	118,004 ^D	141,096 ^C	54,217 ^B
Custom work and machine rental	x	33,475 ^C	x	27,177 ^C	27,488 ^D	12,821 ^E	43,608 ^C	x	58,727 ^E	124,868 ^B	34,015 ^B
Rental income	x	5,978 ^D	x	5,370 ^C	8,671 ^E	7,024 ^E	32,619 ^C	x	43,047 ^C	x	11,828 ^B
Miscellaneous revenues	x	1,259 ^C	x	10,463 ^E	F	2,107 ^E	41,003 ^B	x	F	x	8,375 ^C
Total operating expenses	x	970,501 ^A	x	734,857 ^A	626,547 ^B	731,116 ^D	2,296,604 ^B	x	1,429,392 ^B	939,109 ^A	952,594 ^A
Total crop expenses	x	386,626 ^A	x	276,230 ^A	237,255 ^B	283,790 ^D	785,825 ^B	x	x	x	343,771 ^A
Fertilizer and lime	x	163,948 ^A	x	112,041 ^A	99,474 ^B	98,258 ^D	318,173 ^B	x	136,713 ^B	64,759 ^B	133,955 ^A
Pesticides	x	118,549 ^A	x	78,912 ^A	50,584 ^B	70,194 ^D	239,971 ^B	x	127,047 ^B	x	95,756 ^A
Seed and plants	x	83,193 ^A	x	71,248 ^A	60,536 ^B	79,663 ^D	209,764 ^B	x	132,055 ^B	79,346 ^B	89,937 ^A
Other crop expenses	x	20,936 ^C	x	14,029 ^B	26,661 ^B	35,675 ^E	17,917 ^C	x	x	47,628 ^D	24,123 ^B
Total livestock expenses	x	18,846 ^D	x	2,747 ^C	F	4,260 ^D	10,786 ^C	x	x	x	8,916 ^C
Cattle purchases	x	10,626 ^D	x	x	x	2,594 ^D	x	x	x	x	4,305 ^C
Hog purchases	x	0	x	x	0	x	0	x	0	x	x
Poultry and egg purchases	x	78 ^A	x	x	0	x	x	x	0	x	162 ^A
Other livestock purchases	x	x	x	x	0	x	0	x	x	0	F
Feed, supplements, straw and bedding	x	6,130 ^C	x	962 ^D	F	1,438 ^E	8,038 ^C	x	x	x	3,785 ^D
Veterinary fees, medicine and breeding fees	x	1,469 ^D	x	228 ^D	x	F	162 ^D	x	F	x	493 ^C
Other livestock expenses	x	x	x	0	0	x	x	x	0	0	x
Total machinery expenses	x	122,337 ^A	x	99,580 ^A	77,472 ^B	81,908 ^D	254,424 ^B	x	145,501 ^B	87,513 ^A	112,809 ^A
Small tools	x	386 ^B	x	307 ^B	136 ^E	389 ^D	470 ^C	x	335 ^D	391 ^C	330 ^B
Net fuel expenses, machinery, truck, auto	x	52,380 ^A	x	42,080 ^A	28,043 ^B	29,487 ^D	115,039 ^B	x	53,531 ^C	36,589 ^B	46,074 ^A
Repairs, licenses and insurance	x	69,570 ^A	x	57,193 ^A	49,293 ^B	52,032 ^D	138,916 ^B	x	91,635 ^B	50,534 ^B	66,405 ^A
Total general expenses	x	442,692 ^A	x	356,300 ^A	307,687 ^B	361,159 ^D	1,245,568 ^B	x	842,284 ^B	614,177 ^A	487,098 ^A
Salaries (including CPP, QPP, EI)	x	167,600 ^A	x	146,455 ^A	130,719 ^B	135,465 ^D	426,781 ^B	x	232,492 ^C	202,183 ^B	177,456 ^A
Rent	x	48,380 ^A	x	30,801 ^C	19,635 ^B	36,726 ^E	167,199 ^C	x	130,745 ^C	55,147 ^B	53,543 ^B
Insurance	x	24,564 ^A	x	21,089 ^A	16,734 ^B	10,903 ^D	47,669 ^B	x	31,629 ^B	14,844 ^B	21,678 ^A
Utilities	x	21,902 ^A	x	18,557 ^A	14,082 ^B	17,687 ^D	57,238 ^B	x	54,394 ^B	15,614 ^B	24,090 ^A
Custom work and machine rental	x	43,825 ^B	x	29,076 ^B	33,911 ^B	44,057 ^E	217,356 ^B	x	171,835 ^C	214,681 ^D	70,470 ^B
Net interest expenses	x	55,287 ^A	x	37,933 ^B	25,735 ^B	43,752 ^D	111,091 ^B	x	64,626 ^C	19,351 ^C	47,440 ^A
Net property taxes	x	5,310 ^A	x	4,113 ^A	5,358 ^C	4,940 ^D	24,300 ^B	x	6,881 ^D	7,146 ^C	6,648 ^A
Building and fence repairs	x	9,846 ^A	x	10,282 ^B	8,823 ^B	9,198 ^D	30,677 ^B	x	22,459 ^C	13,336 ^B	12,378 ^A
Marketing expenses	x	26,370 ^A	x	18,371 ^A	14,768 ^C	33,167 ^E	52,459 ^B	x	48,614 ^C	37,185 ^C	28,209 ^B
Miscellaneous expenses	x	39,609 ^A	x	39,622 ^A	37,922 ^B	25,263 ^D	110,800 ^B	x	78,609 ^B	34,691 ^A	45,187 ^A
Net operating income	x	125,463	x	127,547	141,423	107,887	753,294	x	476,342	134,489	202,137
Adjustment for capital cost allowance (CCA)	x	91,326 ^A	x	80,188 ^A	69,906 ^B	71,577 ^D	251,325 ^B	x	232,083 ^C	83,024 ^B	104,708 ^A
Net operating income adjusted for CCA	x	34,137	x	47,360	71,516	36,310	501,970	x	244,259	51,464	97,429
	Operating margins per dollar of revenue										
Operating margin	x	0.11	x	0.15	0.18	0.13	0.25	x	0.25	0.13	0.18
Operating margin adjusted for CCA	x	0.03	x	0.05	0.09	0.04	0.16	x	0.13	0.05	0.08

Table 11-3
Average operating revenues and expenses by province (or region) for selected farm types — Other vegetable (except potato) and melon farming

	2010					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	205^A	735^B	905^B	115^B	345^B	2,325^A
Distribution by province (%)	8.8	31.6	38.9	4.9	14.8	100.0
	Average per farm (\$)					
Total operating revenues	228,406^B	526,362^B	512,744^B	565,437^B	232,834^B	452,486^A
Total crop revenues	204,723^B	469,238^B	467,811^B	523,698^B	217,741^B	410,197^A
Total grains and oilseeds	2,540 ^B	17,520 ^D	43,302 ^D	33,777 ^C	F	24,673 ^C
Total other crops	202,183 ^B	451,718 ^B	424,509 ^B	489,921 ^B	216,491 ^B	385,524 ^A
Potatoes	7,843 ^D	F	F	3,649 ^E	F	5,017 ^D
Fruits	4,646 ^C	3,672 ^D	2,208 ^E	x	10,405 ^D	4,151 ^B
Vegetables	184,627 ^B	439,604 ^B	411,398 ^B	479,953 ^B	194,113 ^B	371,113 ^A
Tobacco	x	x	870 ^E	0	0	349 ^E
Greenhouse, nursery and floriculture products	3,508 ^A	1,797 ^D	F	2,770 ^E	4,061 ^D	4,152 ^D
Forage crops (including seeds)	1,548 ^D	633 ^E	242 ^D	x	811 ^D	588 ^C
Other crops	x	x	127 ^B	0	0	155 ^D
Total livestock and product revenues	x	305^D	F	F	1,618^B	1,382^E
Cattle	x	98 ^B	316 ^C	F	x	499 ^C
Hogs	106 ^D	0	x	x	12 ^E	x
Poultry and eggs	253 ^B	F	F	F	561 ^C	F
Dairy products and subsidies	0	x	0	0	x	x
Other livestock and products	x	x	x	x	F	89 ^D
Program payments and insurance proceeds	x	35,599^B	24,711^D	23,419^C	8,107^D	24,574^B
Total other revenues	8,462^A	21,220^B	18,302^C	16,664^C	5,367^C	16,333^B
Custom work and machine rental	6,567 ^A	13,116 ^C	11,237 ^D	10,972 ^C	3,403 ^D	10,234 ^B
Rental income	804 ^D	4,244 ^D	4,643 ^D	3,624 ^D	540 ^E	3,506 ^C
Miscellaneous revenues	1,091 ^B	3,860 ^C	F	2,067 ^B	1,424 ^B	2,593 ^D
Total operating expenses	191,563^B	456,199^B	435,051^B	450,052^B	210,641^B	387,188^A
Total crop expenses	46,184^B	138,837^B	134,653^B	109,441^C	51,036^C	114,258^A
Fertilizer and lime	12,017 ^B	35,489 ^B	33,002 ^C	26,535 ^D	12,881 ^C	28,572 ^B
Pesticides	9,247 ^B	23,880 ^B	28,279 ^C	16,026 ^D	7,569 ^D	21,449 ^B
Seed and plants	12,511 ^B	34,230 ^B	43,483 ^B	31,096 ^C	11,370 ^B	32,327 ^A
Other crop expenses	12,408 ^C	45,238 ^B	29,889 ^C	35,783 ^C	19,216 ^D	31,910 ^B
Total livestock expenses	785^A	473^E	1,543^E	696^C	1,160^B	1,034^D
Cattle purchases	114 ^B	F	70 ^C	287 ^D	x	107 ^E
Hog purchases	x	0	x	x	x	x
Poultry and egg purchases	82 ^D	F	28 ^D	x	141 ^E	65 ^E
Other livestock purchases	49 ^B	x	F	x	49 ^D	F
Feed, supplements, straw and bedding	423 ^A	215 ^B	1,088 ^E	227 ^B	820 ^B	666 ^D
Veterinary fees, medicine and breeding fees	107 ^B	32 ^B	76 ^E	F	78 ^C	66 ^C
Other livestock expenses	x	x	x	0	0	x
Total machinery expenses	23,633^B	45,937^B	39,696^B	49,683^B	21,452^C	38,033^A
Small tools	524 ^B	295 ^C	644 ^B	713 ^C	531 ^B	509 ^B
Net fuel expenses, machinery, truck, auto	9,653 ^B	16,119 ^B	16,846 ^B	18,160 ^B	7,682 ^B	14,670 ^A
Repairs, licenses and insurance	13,456 ^B	29,523 ^B	22,206 ^B	30,809 ^B	13,239 ^C	22,854 ^A
Total general expenses	120,962^B	270,952^B	259,158^B	290,232^B	136,993^B	233,864^A
Salaries (including CPP, QPP, EI)	64,155 ^B	145,675 ^B	120,179 ^C	147,915 ^B	68,593 ^B	116,990 ^B
Rent	3,486 ^C	13,033 ^B	24,252 ^C	7,431 ^C	10,607 ^C	15,910 ^B
Insurance	3,495 ^B	9,905 ^B	7,452 ^B	10,062 ^C	3,107 ^C	7,363 ^A
Utilities	5,922 ^B	12,042 ^B	13,841 ^B	15,841 ^B	5,847 ^C	11,468 ^B
Custom work and machine rental	16,037 ^C	26,871 ^B	31,308 ^C	30,689 ^C	11,094 ^D	25,479 ^B
Net interest expenses	6,278 ^B	14,097 ^B	14,055 ^C	8,978 ^C	F	12,815 ^B
Net property taxes	1,229 ^A	3,014 ^B	3,300 ^B	3,175 ^B	1,412 ^D	2,735 ^B
Building and fence repairs	3,593 ^B	7,896 ^B	6,389 ^C	11,480 ^B	4,177 ^C	6,550 ^B
Marketing expenses	8,093 ^D	11,001 ^C	20,028 ^C	28,398 ^B	8,751 ^D	14,833 ^B
Miscellaneous expenses	8,673 ^B	27,418 ^B	18,354 ^B	26,264 ^B	11,297 ^B	19,722 ^A
Net operating income	36,843	70,163	77,693	115,385	22,192	65,298
Adjustment for capital cost allowance (CCA)	16,266 ^B	31,889 ^B	35,438 ^B	47,237 ^B	17,708 ^C	30,549 ^A
Net operating income adjusted for CCA	20,577	38,274	42,256	68,148	4,484	34,749
	Operating margins per dollar of revenue					
Operating margin	0.16	0.13	0.15	0.20	0.10	0.14
Operating margin adjusted for CCA	0.09	0.07	0.08	0.12	0.02	0.08

Statistics on Revenues and Expenses of Farms – 2010

Table 11-4
Average operating revenues and expenses by province (or region) for selected farm types — Fruit and tree nut farming

	2010					Canada
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	
Number of farms	745 ^A	880 ^B	1,000 ^B	135 ^E	1,960 ^A	4,715 ^A
Distribution by province (%)	15.8	18.7	21.2	2.9	41.6	100.0
	Average per farm (\$)					
Total operating revenues	175,917 ^B	252,379 ^B	347,430 ^B	42,434 ^D	207,851 ^B	235,972 ^A
Total crop revenues	144,022 ^B	199,455 ^B	297,035 ^B	31,619 ^D	181,793 ^B	199,274 ^A
Total grains and oilseeds	1,509 ^E	1,543 ^C	4,728 ^D	x	F	1,607 ^C
Total other crops	142,513 ^B	197,913 ^B	292,308 ^B	x	181,619 ^B	197,667 ^A
Potatoes	43 ^A	x	193 ^D	x	35 ^B	179 ^D
Fruits	135,186 ^B	191,928 ^B	280,404 ^B	30,195 ^D	178,634 ^B	191,596 ^A
Vegetables	3,931 ^E	1,820 ^D	7,889 ^D	x	2,074 ^D	3,502 ^C
Tobacco	x	0	x	0	0	0
Greenhouse, nursery and floriculture products	F	x	F	x	F	1,565 ^D
Forage crops (including seeds)	591 ^D	268 ^D	F	92 ^E	117 ^E	228 ^C
Other crops	x	3,008 ^D	x	0	0	597 ^D
Total livestock and product revenues	1,204 ^B	F	F	x	F	752 ^E
Cattle	692 ^A	F	F	x	F	F
Hogs	x	x	0	0	x	x
Poultry and eggs	x	x	28 ^E	x	F	F
Dairy products and subsidies	0	x	0	0	0	x
Other livestock and products	480 ^D	F	F	x	x	F
Program payments and insurance proceeds	9,642 ^B	31,715 ^C	26,211 ^B	x	15,165 ^C	19,289 ^B
Total other revenues	21,050 ^C	20,213 ^D	23,475 ^C	9,718 ^D	10,387 ^C	16,656 ^B
Custom work and machine rental	10,862 ^B	14,093 ^D	12,851 ^D	F	6,617 ^C	9,953 ^B
Rental income	1,234 ^C	F	1,806 ^D	1,911 ^E	2,363 ^D	2,216 ^C
Miscellaneous revenues	8,954 ^E	2,878 ^D	8,818 ^D	2,773 ^E	1,408 ^A	4,487 ^C
Total operating expenses	152,907 ^B	220,885 ^B	317,360 ^B	45,232 ^D	186,097 ^B	211,143 ^A
Total crop expenses	32,155 ^C	41,964 ^B	71,145 ^C	5,902 ^D	30,879 ^B	40,974 ^A
Fertilizer and lime	6,264 ^B	10,804 ^B	10,104 ^B	1,448 ^C	9,854 ^B	9,276 ^A
Pesticides	12,896 ^C	12,275 ^B	21,150 ^B	1,376 ^E	6,740 ^B	11,648 ^A
Seed and plants	5,460 ^D	6,816 ^C	9,960 ^B	1,264 ^E	4,764 ^B	6,258 ^B
Other crop expenses	7,536 ^C	12,068 ^B	29,932 ^D	1,814 ^E	9,521 ^C	13,792 ^B
Total livestock expenses	1,662 ^D	658 ^E	403 ^E	305 ^E	524 ^E	697 ^C
Cattle purchases	x	F	F	x	F	F
Hog purchases	x	0	0	0	x	x
Poultry and egg purchases	0	x	x	x	F	F
Other livestock purchases	1,076 ^D	F	23 ^E	x	x	217 ^D
Feed, supplements, straw and bedding	341 ^D	327 ^D	F	x	149 ^E	241 ^C
Veterinary fees, medicine and breeding fees	51 ^B	28 ^D	46 ^D	x	x	69 ^C
Other livestock expenses	x	x	x	0	0	x
Total machinery expenses	16,262 ^A	25,566 ^B	22,285 ^B	9,943 ^C	14,703 ^B	18,438 ^A
Small tools	282 ^A	275 ^B	634 ^B	F	319 ^B	389 ^A
Net fuel expenses, machinery, truck, auto	6,602 ^A	9,445 ^B	9,391 ^B	4,208 ^D	5,669 ^A	7,265 ^A
Repairs, licenses and insurance	9,378 ^B	15,846 ^B	12,260 ^B	4,812 ^B	8,715 ^B	10,784 ^A
Total general expenses	102,828 ^B	152,697 ^B	223,527 ^B	29,082 ^D	139,991 ^B	151,035 ^A
Salaries (including CPP, QPP, EI)	45,752 ^B	70,405 ^B	110,935 ^B	7,967 ^E	64,185 ^B	70,743 ^A
Rent	2,493 ^D	4,264 ^D	7,687 ^C	F	8,869 ^C	6,522 ^B
Insurance	3,145 ^B	4,785 ^B	6,552 ^B	913 ^D	2,938 ^B	4,023 ^A
Utilities	3,143 ^B	5,453 ^B	8,607 ^B	2,705 ^C	4,078 ^B	5,107 ^A
Custom work and machine rental	18,886 ^D	22,905 ^C	21,103 ^B	3,700 ^E	13,838 ^C	17,573 ^B
Net interest expenses	7,817 ^B	10,736 ^B	11,798 ^B	2,208 ^E	16,474 ^B	12,640 ^A
Net property taxes	1,098 ^B	2,065 ^B	3,470 ^B	1,379 ^C	2,705 ^A	2,456 ^A
Building and fence repairs	2,440 ^B	5,341 ^B	5,098 ^C	970 ^E	2,600 ^B	3,567 ^A
Marketing expenses	8,908 ^D	6,430 ^C	13,224 ^C	F	12,705 ^D	10,741 ^B
Miscellaneous expenses	9,145 ^A	20,312 ^B	F	6,644 ^D	11,601 ^B	17,664 ^D
Net operating income	23,010	31,494	30,069	-2,798	21,754	24,828
Adjustment for capital cost allowance (CCA)	17,154 ^B	25,774 ^B	23,703 ^B	12,031 ^D	14,521 ^B	18,902 ^A
Net operating income adjusted for CCA	5,856	5,720	6,367	-14,830	7,233	5,927
	Operating margins per dollar of revenue					
Operating margin	0.13	0.12	0.09	-0.07	0.10	0.11
Operating margin adjusted for CCA	0.03	0.02	0.02	-0.35	0.03	0.03

Table 11-5
Average operating revenues and expenses by province (or region) for selected farm types — Greenhouse, nursery and floriculture production

	2010					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	315^B	720^B	1,315^B	450^B	695^B	3,500^A
Distribution by province (%)	9.0	20.6	37.6	12.9	19.9	100.0
	Average per farm (\$)					
Total operating revenues	380,678^C	629,174^B	1,578,815^B	706,340^B	1,088,865^B	1,065,722^A
Total crop revenues	345,114^C	590,133^B	1,505,599^B	675,083^B	1,031,749^B	1,011,534^A
Total grains and oilseeds	387 ^D	4,673 ^E	F	2,655 ^D	0	F
Total other crops	344,727 ^C	585,460 ^B	1,494,733 ^B	672,428 ^B	1,031,749 ^B	1,006,104 ^A
Potatoes	x	x	x	x	x	F
Fruits	2,980 ^D	F	3,716 ^E	F	1,968 ^D	2,756 ^D
Vegetables	1,432 ^B	2,964 ^D	F	F	4,730 ^D	3,531 ^D
Tobacco	x	x	x	0	0	x
Greenhouse, nursery and floriculture products	339,657 ^C	578,591 ^B	1,486,612 ^B	664,363 ^B	1,024,522 ^B	998,699 ^A
Forage crops (including seeds)	433 ^C	F	x	F	353 ^D	F
Other crops	F	x	F	x	x	x
Total livestock and product revenues	3,886^E	F	F	1,213^D	601^D	901^C
Cattle	452 ^C	F	x	837 ^C	372 ^E	310 ^C
Hogs	x	0	0	0	x	x
Poultry and eggs	2,803 ^E	x	F	0	186 ^E	401 ^D
Dairy products and subsidies	0	0	x	0	0	x
Other livestock and products	x	x	F	F	x	F
Program payments and insurance proceeds	14,524^E	24,079^C	39,205^C	16,255^E	36,531^C	30,378^B
Total other revenues	17,154^C	14,361^D	33,612^D	13,789^D	19,983^D	22,909^C
Custom work and machine rental	11,068 ^D	8,383 ^E	21,884 ^D	7,646 ^E	11,266 ^D	14,189 ^C
Rental income	348 ^D	3,058 ^D	F	F	2,991 ^E	3,840 ^D
Miscellaneous revenues	5,738 ^D	2,919 ^E	F	2,688 ^E	5,726 ^E	4,880 ^D
Total operating expenses	339,267^C	554,397^B	1,413,483^B	613,835^B	966,423^B	948,085^A
Total crop expenses	107,000^C	195,579^B	465,927^B	212,241^B	343,084^B	320,868^B
Fertilizer and lime	17,349 ^C	32,500 ^C	61,204 ^B	38,038 ^B	72,397 ^B	50,586 ^B
Pesticides	8,539 ^C	x	33,418 ^C	12,621 ^C	13,542 ^B	19,222 ^B
Seed and plants	66,833 ^D	121,079 ^B	246,069 ^C	117,465 ^B	180,221 ^B	174,549 ^B
Other crop expenses	14,279 ^C	x	125,237 ^B	44,117 ^B	76,925 ^B	76,511 ^B
Total livestock expenses	2,952^E	F	561^E	1,003^E	515^E	751^C
Cattle purchases	131 ^E	0	x	x	x	F
Hog purchases	x	0	0	0	x	x
Poultry and egg purchases	876 ^E	x	F	0	F	157 ^E
Other livestock purchases	x	x	F	F	x	F
Feed, supplements, straw and bedding	1,118 ^E	F	228 ^E	541 ^D	283 ^D	350 ^C
Veterinary fees, medicine and breeding fees	272 ^E	x	32 ^E	141 ^D	F	68 ^C
Other livestock expenses	0	0	x	x	0	x
Total machinery expenses	19,230^B	33,208^B	57,201^C	28,016^B	33,998^B	40,473^B
Small tools	281 ^B	177 ^C	507 ^B	529 ^B	299 ^C	381 ^B
Net fuel expenses, machinery, truck, auto	7,416 ^B	11,944 ^B	20,994 ^C	11,558 ^B	11,938 ^B	14,895 ^B
Repairs, licenses and insurance	11,534 ^B	21,087 ^B	35,699 ^C	15,930 ^B	21,760 ^B	25,198 ^B
Total general expenses	210,084^C	325,412^B	889,793^B	372,575^B	588,826^B	585,994^A
Salaries (including CPP, QPP, EI)	107,623 ^C	176,065 ^B	457,590 ^C	206,180 ^B	293,485 ^B	303,143 ^B
Rent	1,747 ^D	6,200 ^C	27,567 ^D	6,275 ^D	23,145 ^C	17,219 ^C
Insurance	4,252 ^C	8,335 ^B	20,270 ^B	11,684 ^B	11,106 ^B	13,445 ^B
Utilities	19,157 ^C	38,930 ^B	149,753 ^B	43,216 ^C	73,895 ^B	86,380 ^B
Custom work and machine rental	9,387 ^C	23,684 ^D	27,189 ^C	20,855 ^C	37,538 ^C	26,103 ^B
Net interest expenses	16,884 ^D	14,318 ^B	38,601 ^C	15,698 ^B	32,208 ^B	27,428 ^B
Net property taxes	1,460 ^B	3,783 ^B	6,014 ^B	3,545 ^C	3,892 ^C	4,405 ^B
Building and fence repairs	4,670 ^C	11,912 ^B	28,287 ^C	11,675 ^B	14,580 ^C	17,925 ^B
Marketing expenses	23,862 ^E	14,197 ^D	64,040 ^C	15,534 ^C	51,337 ^C	41,390 ^B
Miscellaneous expenses	21,043 ^C	27,988 ^B	70,484 ^B	37,913 ^B	47,640 ^B	48,555 ^B
Net operating income	41,411	74,777	165,332	92,505	122,443	117,637
Adjustment for capital cost allowance (CCA)	23,299 ^C	34,710 ^B	98,279 ^B	44,418 ^B	65,740 ^B	65,041 ^B
Net operating income adjusted for CCA	18,112	40,067	67,054	48,087	56,703	52,595
	Operating margins per dollar of revenue					
Operating margin	0.11	0.12	0.10	0.13	0.11	0.11
Operating margin adjusted for CCA	0.05	0.06	0.04	0.07	0.05	0.05

Statistics on Revenues and Expenses of Farms – 2010

Table 11-6
Average operating revenues and expenses by province (or region) for selected farm types — Beef cattle ranching and farming, including feedlots

	2010											
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farms	x	300 ^A	405 ^A	340 ^A	3,830 ^A	8,530 ^A	5,275 ^A	10,015 ^A	17,535 ^A	2,435 ^A	48,690 ^A	
Distribution by province (%)	x	0.6	0.8	0.7	7.9	17.5	10.8	20.6	36.0	5.0	100.0	
		Average per farm (\$)										
Total operating revenues	x	117,404 ^A	78,825 ^C	63,037 ^B	226,985 ^A	162,954 ^A	125,955 ^A	139,377 ^A	326,725 ^A	126,746 ^A	214,596 ^A	
Total crop revenues	x	4,330 ^A	F	2,175 ^A	7,993 ^B	11,183 ^B	10,426 ^A	11,558 ^A	19,047 ^B	4,495 ^B	13,316 ^A	
Total grains and oilseeds	x	1,853 ^B	1,117 ^D	465 ^C	5,377 ^C	9,069 ^B	8,431 ^B	9,862 ^A	13,296 ^B	1,001 ^D	9,817 ^A	
Total other crops	x	2,477 ^A	F	1,710 ^A	2,615 ^B	2,114 ^C	1,995 ^B	1,697 ^B	5,752 ^C	3,494 ^B	3,499 ^B	
Potatoes	x	1,176 ^A	x	x	x	x	x	x	F	x	F	
Fruits	x	81 ^A	F	x	62 ^C	11 ^A	x	x	x	x	F	
Vegetables	x	x	227 ^B	x	120 ^D	69 ^D	10 ^A	x	19 ^A	x	35 ^B	
Tobacco	x	0	0	0	x	x	0	0	x	0	0	
Greenhouse, nursery and floriculture products	x	x	F	x	F	23 ^B	5 ^A	x	12 ^A	F	44 ^E	
Forage crops (including seeds)	x	1,044 ^A	1,191 ^B	1,190 ^A	1,711 ^B	1,507 ^B	1,802 ^A	1,686 ^B	5,194 ^C	3,384 ^B	3,007 ^B	
Other crops	x	0	x	0	587 ^D	F	x	x	95 ^B	0	166 ^E	
Total livestock and product revenues	x	96,839 ^B	54,420 ^C	49,277 ^B	156,188 ^A	134,168 ^A	96,197 ^A	101,637 ^A	245,603 ^A	103,281 ^A	162,172 ^A	
Cattle	x	90,321 ^A	53,225 ^C	47,900 ^B	152,495 ^A	130,224 ^A	95,555 ^A	101,111 ^A	243,375 ^A	102,261 ^A	160,099 ^A	
Hogs	x	429 ^A	80 ^A	38 ^A	332 ^D	1,787 ^C	67 ^B	x	691 ^B	x	604 ^B	
Poultry and eggs	x	154 ^A	374 ^D	x	777 ^A	39 ^A	14 ^A	224 ^B	137 ^C	137 ^C	335 ^A	
Dairy products and subsidies	x	5,496 ^D	257 ^E	x	x	770 ^C	84 ^D	x	F	x	500 ^D	
Other livestock and products	x	F	483 ^C	769 ^E	463 ^C	610 ^C	452 ^B	502 ^B	F	551 ^A	633 ^D	
Program payments and insurance proceeds	x	5,141 ^A	3,515 ^B	2,770 ^B	48,418 ^A	4,218 ^A	6,654 ^A	8,503 ^A	12,043 ^A	4,724 ^B	11,675 ^A	
Total other revenues	x	11,094 ^A	9,818 ^A	8,814 ^B	14,387 ^A	13,385 ^A	12,678 ^A	17,679 ^A	50,032 ^B	14,245 ^A	27,432 ^A	
Custom work and machine rental	x	8,183 ^B	6,730 ^B	x	10,461 ^B	9,809 ^B	7,798 ^B	11,254 ^B	38,134 ^B	8,174 ^B	19,993 ^B	
Rental income	x	814 ^B	238 ^D	x	549 ^D	876 ^C	1,527 ^D	2,893 ^B	8,246 ^B	2,611 ^C	4,067 ^B	
Miscellaneous revenues	x	2,097 ^A	2,851 ^B	2,668 ^A	3,377 ^A	2,700 ^A	3,353 ^A	3,532 ^A	3,652 ^A	3,461 ^B	3,373 ^A	
Total operating expenses	x	117,539 ^B	77,286 ^C	59,374 ^B	203,003 ^A	158,979 ^A	115,992 ^A	127,129 ^A	313,075 ^A	123,967 ^A	203,315 ^A	
Total crop expenses	x	5,969 ^A	5,640 ^D	3,030 ^A	7,046 ^B	7,581 ^A	8,030 ^A	7,570 ^A	11,795 ^A	4,406 ^B	8,884 ^A	
Fertilizer and lime	x	2,642 ^A	2,366 ^C	1,431 ^A	2,757 ^B	3,322 ^B	4,476 ^A	3,279 ^B	6,397 ^A	2,562 ^A	4,437 ^A	
Pesticides	x	715 ^A	F	x	674 ^B	1,113 ^B	1,338 ^A	2,322 ^B	2,322 ^B	394 ^D	1,740 ^A	
Seed and plants	x	1,622 ^A	1,308 ^D	x	2,653 ^B	2,733 ^A	1,778 ^A	1,566 ^B	2,716 ^A	1,054 ^B	2,258 ^A	
Other crop expenses	x	989 ^A	1,043 ^D	872 ^A	963 ^B	413 ^B	439 ^A	403 ^A	360 ^A	396 ^B	449 ^A	
Total livestock expenses	x	68,464 ^B	31,753 ^C	22,289 ^B	120,975 ^B	107,696 ^A	56,430 ^A	62,710 ^A	208,204 ^A	59,410 ^A	126,217 ^A	
Cattle purchases	x	54,222 ^B	22,352 ^D	12,483 ^B	66,490 ^B	80,539 ^A	40,538 ^A	43,568 ^A	134,978 ^B	41,569 ^B	84,008 ^A	
Hog purchases	x	x	29 ^B	18 ^A	x	439 ^D	x	x	126 ^C	x	135 ^C	
Poultry and egg purchases	x	20 ^A	36 ^D	x	204 ^B	12 ^C	7 ^A	x	x	40 ^B	101 ^A	
Other livestock purchases	x	x	97 ^B	143 ^D	85 ^D	288 ^D	151 ^D	237 ^B	357 ^B	168 ^B	262 ^A	
Feed, supplements, straw and bedding	x	11,096 ^A	7,510 ^C	8,095 ^C	49,819 ^B	23,918 ^A	13,530 ^A	16,265 ^B	67,923 ^A	15,121 ^A	38,334 ^A	
Veterinary fees, medicine and breeding fees	x	2,571 ^D	1,592 ^C	1,517 ^B	4,034 ^B	2,192 ^A	2,171 ^A	2,623 ^A	4,745 ^B	2,469 ^B	3,349 ^A	
Other livestock expenses	x	x	137 ^D	x	0	116 ^C	x	x	x	x	29 ^C	
Total machinery expenses	x	13,719 ^A	11,928 ^A	11,736 ^A	16,202 ^A	11,873 ^A	17,925 ^A	18,871 ^A	21,242 ^A	17,178 ^A	17,959 ^A	
Small tools	x	315 ^A	318 ^A	235 ^A	262 ^B	545 ^A	568 ^A	763 ^A	743 ^A	515 ^A	634 ^A	
Net fuel expenses, machinery, truck, auto	x	6,830 ^A	5,777 ^A	5,318 ^A	6,833 ^A	5,689 ^A	8,980 ^A	9,540 ^A	9,946 ^A	8,441 ^A	8,603 ^A	
Repairs, licenses and insurance	x	6,574 ^A	5,833 ^A	6,182 ^A	9,107 ^A	5,639 ^A	8,376 ^A	8,569 ^A	10,554 ^A	8,223 ^A	8,721 ^A	
Total general expenses	x	29,388 ^B	27,965 ^C	22,318 ^B	58,780 ^A	31,829 ^A	33,608 ^A	37,978 ^A	71,834 ^A	42,972 ^A	50,255 ^A	
Salaries (including CPP, QPP, EI)	x	5,006 ^C	8,958 ^E	7,429 ^D	5,809 ^B	3,411 ^B	3,136 ^B	3,374 ^B	10,264 ^B	10,023 ^B	6,446 ^A	
Rent	x	1,360 ^B	577 ^B	607 ^B	2,144 ^B	2,359 ^A	3,322 ^A	4,187 ^B	5,586 ^A	2,707 ^B	3,968 ^B	
Insurance	x	1,687 ^A	1,446 ^B	1,758 ^B	3,887 ^A	2,368 ^A	1,929 ^A	1,884 ^A	3,311 ^A	2,588 ^A	2,675 ^A	
Utilities	x	2,257 ^A	1,627 ^B	1,682 ^A	2,478 ^A	2,741 ^A	2,483 ^A	2,986 ^A	4,312 ^A	2,595 ^A	3,281 ^A	
Custom work and machine rental	x	5,692 ^A	3,304 ^B	1,861 ^B	11,427 ^B	5,380 ^B	5,446 ^A	6,961 ^B	21,780 ^C	5,112 ^B	12,040 ^B	
Net interest expenses	x	4,212 ^B	3,434 ^C	3,049 ^B	7,346 ^A	4,860 ^A	5,875 ^A	6,652 ^A	8,896 ^A	5,560 ^B	6,993 ^A	
Net property taxes	x	1,359 ^A	992 ^A	1,112 ^A	1,945 ^A	1,688 ^A	2,730 ^A	2,637 ^A	1,972 ^A	1,459 ^B	2,095 ^A	
Building and fence repairs	x	1,677 ^A	1,514 ^A	1,331 ^A	3,023 ^A	2,088 ^B	1,713 ^A	1,768 ^A	2,743 ^A	2,452 ^B	2,296 ^A	
Marketing expenses	x	2,194 ^C	2,038 ^E	644 ^B	4,095 ^B	2,556 ^B	2,703 ^A	2,040 ^A	4,146 ^A	3,019 ^A	3,162 ^A	
Miscellaneous expenses	x	3,944 ^B	4,075 ^B	2,845 ^A	16,628 ^A	4,378 ^A	4,271 ^A	5,488 ^A	8,824 ^A	7,457 ^A	7,297 ^A	
Net operating income	x	-135	1,539	3,663	23,981	3,974	9,963	12,249	13,650	2,779	11,280	
Adjustment for capital cost allowance (CCA)	x	7,044 ^B	8,329 ^B	9,012 ^B	13,197 ^A	9,479 ^A	10,369 ^A	12,539 ^A	19,310 ^A	13,631 ^A	14,218 ^A	
Net operating income adjusted for CCA	x	-7,179	-6,791	-5,349	10,784	-5,505	-406	-290	-5,661	-10,852	-2,938	
		Operating margins per dollar of revenue										
Operating margin	x	0.00	0.02	0.06	0.11	0.02	0.08	0.09	0.04	0.02	0.05	
Operating margin adjusted for CCA	x	-0.06	-0.09	-0.08	0.05	-0.03	0.00	0.00	-0.02	-0.09	-0.01	

Table 11-7
Average operating revenues and expenses by province (or region) for selected farm types — Dairy cattle and milk production

	2010										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	35 ^B	195 ^A	235 ^A	215 ^A	6,005 ^A	4,250 ^A	325 ^B	130 ^C	455 ^C	545 ^A	12,390 ^A
Distribution by province (%)	0.3	1.6	1.9	1.7	48.5	34.3	2.6	1.0	3.7	4.4	100.0
	Average per farm (\$)										
Total operating revenues	1,675,858 ^C	445,122 ^A	605,605 ^A	505,826 ^A	430,229 ^A	517,162 ^A	775,155 ^A	924,647 ^B	1,027,625 ^A	1,144,660 ^B	536,042 ^A
Total crop revenues	x	10,233 ^C	15,743 ^B	10,217 ^C	25,286 ^B	44,439 ^A	60,221 ^C	66,101 ^D	72,390 ^D	21,235 ^D	34,026 ^A
Total grains and oilseeds	x	5,957 ^D	8,283 ^C	4,021 ^C	20,059 ^B	41,637 ^B	54,016 ^C	58,217 ^D	54,941 ^E	4,273 ^E	28,572 ^A
Total other crops	x	4,276 ^C	7,460 ^C	6,196 ^D	5,227 ^C	2,802 ^C	6,205 ^C	7,888 ^D	17,449 ^D	16,962 ^E	5,453 ^B
Potatoes	0	F	0	x	x	F	0	0	x	x	F
Fruits	0	x	1,707 ^D	x	23 ^A	44 ^E	0	0	0	x	F
Vegetables	0	x	x	x	426 ^D	F	0	0	0	x	311 ^D
Tobacco	0	0	0	0	x	x	0	0	0	0	0
Greenhouse, nursery and floriculture products	x	x	x	0	68 ^E	x	x	0	x	x	46 ^D
Forage crops (including seeds)	x	2,040 ^B	4,890 ^C	3,096 ^C	2,478 ^D	2,404 ^C	6,116 ^C	7,884 ^D	15,412 ^D	12,699 ^E	3,582 ^B
Other crops	0	0	0	0	2,202 ^D	F	x	0	0	0	1,105 ^D
Total livestock and product revenues	1,578,849 ^C	414,378 ^A	560,740 ^A	475,567 ^A	362,567 ^A	453,234 ^A	668,532 ^A	805,701 ^B	907,208 ^B	1,086,141 ^B	468,161 ^A
Cattle	41,319 ^B	25,093 ^B	22,136 ^B	17,346 ^B	15,546 ^B	28,559 ^B	37,394 ^A	43,958 ^C	75,213 ^D	138,495 ^E	28,843 ^B
Hogs	0	x	x	x	2,830 ^D	F	x	0	x	x	2,269 ^D
Poultry and eggs	x	x	x	x	F	F	x	0	x	F	1,862 ^D
Dairy products and subsidies	1,513,033 ^C	388,049 ^A	533,731 ^A	456,633 ^A	342,534 ^A	419,910 ^A	630,602 ^A	761,743 ^B	826,465 ^A	936,739 ^B	434,602 ^A
Other livestock and products	x	x	692 ^D	x	479 ^E	F	149 ^B	0	F	x	584 ^D
Program payments and insurance proceeds	x	9,688 ^A	7,145 ^B	5,478 ^A	18,455 ^A	4,553 ^B	30,785 ^B	12,845 ^D	23,509 ^D	10,468 ^C	13,272 ^A
Total other revenues	40,544 ^B	10,823 ^A	21,978 ^A	14,564 ^B	23,921 ^A	14,936 ^B	15,616 ^B	40,000 ^D	24,518 ^C	26,816 ^C	20,583 ^A
Custom work and machine rental	x	6,717 ^A	6,398 ^A	9,128 ^C	6,211 ^B	9,439 ^B	6,839 ^C	22,382 ^E	11,069 ^D	13,738 ^C	8,107 ^A
Rental income	x	2,556 ^D	4,595 ^D	665 ^C	1,515 ^D	2,214 ^B	1,582 ^C	F	10,028 ^D	7,017 ^D	2,469 ^B
Miscellaneous revenues	20,384 ^B	1,550 ^B	10,985 ^B	4,771 ^C	16,195 ^B	3,283 ^A	7,196 ^D	7,184 ^E	3,422 ^C	6,061 ^E	10,007 ^A
Total operating expenses	1,390,634 ^C	341,930 ^A	471,591 ^A	402,547 ^A	319,070 ^A	382,687 ^A	582,400 ^A	704,353 ^B	798,432 ^B	949,304 ^B	404,905 ^A
Total crop expenses	27,130 ^C	21,632 ^A	28,941 ^A	19,897 ^A	23,779 ^A	35,988 ^A	52,298 ^B	49,159 ^C	42,780 ^C	24,014 ^C	29,692 ^A
Fertilizer and lime	15,745 ^C	10,660 ^A	15,675 ^A	9,573 ^A	9,757 ^A	14,845 ^A	25,722 ^B	18,373 ^C	21,780 ^D	13,138 ^C	12,741 ^A
Pesticides	x	2,227 ^C	3,875 ^B	1,822 ^B	2,193 ^A	5,573 ^A	9,373 ^B	15,366 ^C	9,945 ^D	2,990 ^D	4,035 ^A
Seed and plants	3,839 ^C	6,245 ^A	7,433 ^B	6,890 ^B	9,902 ^A	14,418 ^A	15,461 ^B	12,988 ^C	10,390 ^C	6,533 ^C	11,322 ^A
Other crop expenses	x	2,500 ^A	1,959 ^A	1,612 ^A	1,927 ^A	1,152 ^A	1,741 ^C	2,432 ^D	666 ^D	1,353 ^D	1,593 ^A
Total livestock expenses	636,894 ^C	110,309 ^A	149,802 ^A	142,227 ^A	96,769 ^A	109,678 ^A	173,288 ^A	227,714 ^B	273,510 ^B	403,053 ^C	128,085 ^A
Cattle purchases	68,090 ^B	13,166 ^B	10,746 ^C	9,953 ^B	10,802 ^B	14,649 ^B	19,750 ^B	56,492 ^D	F	F	18,227 ^C
Hog purchases	x	x	x	x	776 ^D	145 ^E	x	x	0	x	443 ^D
Poultry and egg purchases	x	0	F	x	82 ^D	F	0	x	x	F	238 ^E
Other livestock purchases	0	x	x	0	33 ^C	163 ^D	28 ^C	0	F	x	84 ^D
Feed, supplements, straw and bedding	510,010 ^D	76,106 ^A	110,899 ^A	109,812 ^A	67,399 ^A	70,688 ^A	129,718 ^A	145,024 ^B	210,600 ^B	255,309 ^B	87,461 ^A
Veterinary fees, medicine and breeding fees	42,479 ^C	16,759 ^A	20,994 ^A	16,628 ^A	16,924 ^A	19,642 ^A	23,192 ^A	20,458 ^C	30,795 ^B	34,183 ^A	19,467 ^A
Other livestock expenses	10,372 ^D	4,243 ^B	6,526 ^B	5,788 ^B	752 ^B	4,068 ^B	x	5,738 ^D	x	x	2,164 ^A
Total machinery expenses	86,113 ^B	34,562 ^A	46,138 ^A	40,563 ^A	33,727 ^A	41,130 ^A	68,553 ^A	71,842 ^B	65,694 ^B	61,336 ^A	40,483 ^A
Small tools	x	434 ^A	532 ^A	371 ^A	292 ^B	972 ^A	817 ^B	961 ^C	891 ^B	642 ^B	591 ^A
Net fuel expenses, machinery, truck, auto	36,476 ^B	15,373 ^A	19,120 ^A	16,528 ^A	12,051 ^A	17,408 ^A	29,522 ^A	29,063 ^B	25,476 ^B	22,442 ^A	15,809 ^A
Repairs, licenses and insurance	x	18,754 ^A	26,486 ^A	23,663 ^A	21,384 ^A	22,750 ^A	38,214 ^A	41,818 ^B	39,327 ^B	38,252 ^A	24,083 ^A
Total general expenses	640,498 ^C	175,427 ^A	246,710 ^A	199,861 ^A	164,795 ^A	195,889 ^A	288,261 ^A	355,639 ^B	416,449 ^A	460,901 ^A	206,645 ^A
Salaries (including CPP, QPP, EI)	232,962 ^C	47,687 ^A	83,482 ^A	71,536 ^A	37,048 ^A	40,244 ^B	73,225 ^B	80,382 ^C	89,065 ^B	136,878 ^A	48,066 ^A
Rent	11,607 ^D	7,136 ^B	4,474 ^C	2,365 ^B	5,304 ^B	11,144 ^B	11,732 ^C	16,827 ^C	22,022 ^D	24,768 ^C	9,042 ^A
Insurance	21,317 ^A	7,665 ^A	10,310 ^A	9,841 ^A	10,542 ^A	9,127 ^A	16,709 ^A	15,723 ^B	14,441 ^B	16,053 ^B	10,626 ^A
Utilities	29,025 ^C	10,015 ^A	12,632 ^A	11,937 ^A	8,662 ^A	14,210 ^A	15,190 ^A	19,968 ^B	21,764 ^B	18,814 ^A	11,993 ^A
Custom work and machine rental	64,503 ^D	16,889 ^A	20,136 ^B	12,324 ^A	19,187 ^A	27,171 ^A	40,836 ^B	67,086 ^B	80,622 ^B	49,180 ^B	26,555 ^A
Net interest expenses	95,689 ^B	37,259 ^A	48,922 ^A	42,451 ^A	30,634 ^A	36,416 ^A	64,609 ^A	63,055 ^B	77,684 ^C	82,500 ^B	38,697 ^A
Net property taxes	3,125 ^B	3,360 ^A	4,107 ^A	3,329 ^A	3,546 ^A	4,550 ^A	7,741 ^A	5,664 ^C	3,877 ^B	10,711 ^B	4,352 ^A
Building and fence repairs	21,755 ^B	5,918 ^A	8,468 ^A	8,043 ^A	8,464 ^A	9,360 ^A	14,287 ^B	11,354 ^C	13,712 ^C	20,264 ^B	9,655 ^A
Marketing expenses	124,241 ^C	21,403 ^A	31,621 ^A	25,304 ^A	20,763 ^A	23,679 ^A	14,596 ^A	40,398 ^C	45,299 ^B	60,460 ^B	25,048 ^A
Miscellaneous expenses	36,274 ^C	18,095 ^A	22,558 ^A	12,730 ^A	20,645 ^A	19,987 ^A	29,335 ^A	35,181 ^B	47,961 ^B	41,274 ^A	22,610 ^A
Net operating income	285,224	103,192	134,014	103,279	111,159	134,475	192,756	220,294	229,192	195,356	131,137
Adjustment for capital cost allowance (CCA)	113,938 ^B	42,341 ^A	54,250 ^A	50,499 ^A	43,345 ^A	59,290 ^A	95,889 ^A	108,069 ^B	116,845 ^B	102,209 ^B	56,665 ^A
Net operating income adjusted for CCA	171,286	60,850	79,765	52,780	67,814	75,186	96,867	112,224	112,348	93,146	74,472
	Operating margins per dollar of revenue										
Operating margin	0.17	0.23	0.22	0.20	0.26	0.26	0.25	0.24	0.22	0.17	0.24
Operating margin adjusted for CCA	0.10	0.14	0.13	0.10	0.16	0.15	0.12	0.12	0.11	0.08	0.14

Statistics on Revenues and Expenses of Farms – 2010

Table 11-8
Average operating revenues and expenses by province (or region) for selected farm types — Hog and pig farming

	2010										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	30 ^B	x	x	1,440 ^A	1,060 ^B	330 ^B	55 ^E	190 ^B	80 ^D	3,220 ^A
Distribution by province (%)	x	0.9	x	x	44.7	32.9	10.2	1.7	5.9	2.5	100.0
	Average per farm (\$)										
Total operating revenues	x	750,409 ^C	x	x	1,123,030 ^A	1,229,125 ^A	2,660,645 ^A	3,948,296 ^E	1,322,975 ^B	869,314 ^D	1,367,521 ^A
Total crop revenues	x	F	x	x	28,499 ^C	83,511 ^B	182,239 ^B	F	80,087 ^D	8,225 ^D	66,664 ^B
Total grains and oilseeds	x	9,349 ^D	x	x	23,837 ^C	81,992 ^B	176,941 ^B	F	71,548 ^D	x	62,575 ^B
Total other crops	x	F	x	x	4,662 ^D	1,519 ^D	5,298 ^B	2,556 ^E	8,539 ^B	x	4,089 ^C
Potatoes	x	x	x	x	x	0	x	0	x	0	630 ^D
Fruits	x	0	x	x	x	x	0	0	0	x	x
Vegetables	x	x	x	x	x	F	1,118 ^B	x	425 ^B	x	F
Tobacco	x	0	x	x	0	0	0	0	0	0	0
Greenhouse, nursery and floriculture products	x	0	x	x	x	x	x	x	0	0	x
Forage crops (including seeds)	x	x	x	x	1,721 ^E	1,058 ^D	1,289 ^D	2,555 ^E	4,859 ^B	2,627 ^B	1,702 ^C
Other crops	x	0	x	x	1,537 ^E	x	0	0	x	0	761 ^E
Total livestock and product revenues	x	563,021 ^C	x	x	909,464 ^A	966,329 ^A	2,184,736 ^A	3,356,684 ^E	1,057,965 ^B	763,968 ^D	1,105,028 ^A
Cattle	x	x	x	x	2,481 ^D	7,145 ^C	8,212 ^D	10,005 ^E	13,066 ^C	F	5,380 ^B
Hogs	x	560,096 ^C	x	x	889,062 ^A	943,916 ^A	2,101,562 ^A	3,321,868 ^E	1,024,812 ^B	745,744 ^D	1,076,779 ^A
Poultry and eggs	x	x	x	x	12,919 ^E	x	65,365 ^B	x	7,777 ^B	x	17,867 ^C
Dairy products and subsidies	x	0	x	x	4,529 ^E	x	5,825 ^B	0	x	x	3,279 ^D
Other livestock and products	x	x	x	x	F	1,927 ^E	3,773 ^C	x	x	F	1,723 ^C
Program payments and insurance proceeds	x	117,272 ^D	x	x	147,475 ^B	89,210 ^B	216,781 ^B	219,790 ^E	130,418 ^C	80,814 ^E	133,424 ^A
Total other revenues	x	41,176 ^E	x	x	37,591 ^C	90,074 ^B	76,888 ^A	225,349 ^D	54,505 ^B	16,307 ^E	62,405 ^A
Custom work and machine rental	x	36,536 ^E	x	x	23,780 ^D	52,138 ^B	58,497 ^B	205,960 ^E	27,493 ^B	11,821 ^E	39,746 ^B
Rental income	x	x	x	x	8,704 ^D	x	4,076 ^B	7,252 ^D	9,494 ^B	3,167 ^E	9,040 ^B
Miscellaneous revenues	x	x	x	x	5,107 ^C	x	14,316 ^B	12,137 ^E	17,519 ^B	F	13,618 ^A
Total operating expenses	x	713,651 ^C	x	x	1,134,895 ^B	1,091,543 ^A	2,455,623 ^A	3,629,379 ^E	1,194,631 ^B	828,107 ^D	1,291,898 ^A
Total crop expenses	x	28,323 ^D	x	x	12,642 ^C	45,264 ^B	108,299 ^B	F	48,082 ^C	x	36,130 ^A
Fertilizer and lime	x	16,436 ^D	x	x	4,268 ^C	19,419 ^B	68,269 ^B	F	21,754 ^C	x	17,379 ^A
Pesticides	x	3,528 ^D	x	x	x	7,474 ^B	12,304 ^B	F	14,546 ^C	x	6,028 ^B
Seed and plants	x	7,145 ^D	x	x	5,957 ^C	18,304 ^B	27,592 ^B	x	11,231 ^D	x	12,486 ^B
Other crop expenses	x	F	x	x	x	66 ^D	135 ^E	x	550 ^B	x	237 ^C
Total livestock expenses	x	409,732 ^C	x	x	765,578 ^B	652,064 ^A	1,476,060 ^A	2,059,600 ^E	714,583 ^B	599,989 ^D	814,614 ^A
Cattle purchases	x	x	x	x	410 ^D	4,299 ^B	804 ^B	F	1,485 ^C	0	1,862 ^B
Hog purchases	x	49,553 ^D	x	x	243,564 ^B	169,932 ^B	385,450 ^B	247,134 ^E	130,990 ^B	158,825 ^D	225,433 ^A
Poultry and egg purchases	x	x	x	x	F	1,992 ^D	11,499 ^B	x	638 ^B	F	4,468 ^D
Other livestock purchases	x	0	x	x	x	F	167 ^B	x	314 ^C	x	122 ^E
Feed, supplements, straw and bedding	x	330,458 ^C	x	x	488,899 ^A	437,889 ^A	988,812 ^A	1,686,928 ^E	547,338 ^B	400,539 ^D	543,228 ^A
Veterinary fees, medicine and breeding fees	x	25,431 ^D	x	x	27,533 ^B	34,489 ^B	88,296 ^B	104,051 ^E	31,016 ^B	28,554 ^E	37,785 ^A
Other livestock expenses	x	3,090 ^D	x	x	x	3,263 ^B	1,033 ^C	17,291 ^E	2,802 ^B	x	1,715 ^B
Total machinery expenses	x	31,235 ^C	x	x	35,777 ^B	38,758 ^B	108,725 ^A	108,489 ^E	49,627 ^B	x	45,789 ^A
Small tools	x	268 ^C	x	x	89 ^C	741 ^B	367 ^B	385 ^C	909 ^C	x	398 ^B
Net fuel expenses, machinery, truck, auto	x	12,580 ^C	x	x	12,892 ^B	17,770 ^B	53,740 ^A	43,847 ^E	22,673 ^B	10,027 ^C	19,688 ^A
Repairs, licenses and insurance	x	18,387 ^C	x	x	22,795 ^B	20,248 ^B	54,618 ^A	64,257 ^E	26,045 ^B	14,540 ^C	25,703 ^A
Total general expenses	x	244,361 ^C	x	x	320,899 ^A	355,457 ^A	762,539 ^A	1,389,675 ^E	382,339 ^B	198,188 ^D	395,366 ^A
Salaries (including CPP, QPP, EI)	x	81,931 ^C	x	x	78,721 ^C	78,862 ^B	214,269 ^B	438,838 ^E	89,185 ^B	60,840 ^D	98,815 ^A
Rent	x	11,136 ^E	x	x	15,969 ^C	37,635 ^B	26,627 ^B	45,751 ^E	23,093 ^C	x	25,078 ^A
Insurance	x	12,364 ^D	x	x	17,962 ^C	12,570 ^A	39,128 ^A	38,768 ^E	24,192 ^B	9,795 ^E	18,786 ^B
Utilities	x	25,112 ^D	x	x	24,875 ^B	34,653 ^A	66,825 ^A	106,866 ^D	40,748 ^B	20,363 ^D	34,587 ^A
Custom work and machine rental	x	18,324 ^C	x	x	54,855 ^B	60,365 ^B	110,177 ^B	253,290 ^E	66,343 ^C	22,632 ^D	65,481 ^A
Net interest expenses	x	32,336 ^D	x	x	28,968 ^B	63,645 ^A	82,670 ^B	x	52,141 ^B	24,694 ^D	49,398 ^A
Net property taxes	x	3,261 ^B	x	x	4,116 ^B	6,855 ^A	25,470 ^A	7,334 ^E	4,010 ^B	4,175 ^E	7,228 ^A
Building and fence repairs	x	11,898 ^D	x	x	16,025 ^B	14,584 ^B	42,205 ^B	43,661 ^E	18,173 ^B	5,345 ^D	18,417 ^A
Marketing expenses	x	22,393 ^D	x	x	18,080 ^B	27,461 ^B	72,917 ^B	x	30,950 ^B	x	30,285 ^A
Miscellaneous expenses	x	25,606 ^D	x	x	61,328 ^A	18,827 ^A	82,251 ^B	150,052 ^E	33,505 ^B	13,556 ^D	47,290 ^A
Net operating income	x	36,758	x	x	-11,866	137,582	205,023	318,917 ^E	128,344	41,207	75,623
Adjustment for capital cost allowance (CCA)	x	35,453 ^C	x	x	45,871 ^B	58,335 ^B	134,900 ^A	221,923 ^E	80,016 ^B	30,803 ^E	63,542 ^A
Net operating income adjusted for CCA	x	1,305	x	x	-57,737	79,248	70,123	96,993 ^E	48,327	10,405 ^E	12,080
	Operating margins per dollar of revenue										
Operating margin	x	0.05	x	x	-0.01	0.11	0.08	0.08	0.10	0.05	0.06
Operating margin adjusted for CCA	x	0.00	x	x	-0.05	0.06	0.03	0.02	0.04	0.01	0.01

Table 11-9
Average operating revenues and expenses by province (or region) for selected farm types — Poultry and egg production

	2010										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	30 ^B	125 ^A	45 ^B	855 ^B	1,610 ^A	280 ^B	155 ^E	270 ^B	745 ^A	4,145 ^A
Distribution by province (%)	x	0.7	3.0	1.1	20.6	38.8	6.8	3.7	6.5	18.0	100.0
	Average per farm (\$)										
Total operating revenues	x	469,061 ^D	1,177,730 ^A	2,476,938 ^D	1,390,244 ^B	1,053,840 ^B	698,986 ^B	519,423 ^E	1,239,225 ^B	934,301 ^A	1,092,018 ^A
Total crop revenues	x	5,743 ^B	36,317 ^D	3,482 ^E	36,867 ^C	52,979 ^B	31,781 ^D	F	35,443 ^D	2,238 ^D	34,945 ^B
Total grains and oilseeds	x	x	14,435 ^D	x	30,347 ^C	48,467 ^B	30,984 ^D	F	27,434 ^D	F	30,102 ^B
Total other crops	x	x	F	x	6,520 ^E	4,513 ^D	797 ^C	F	8,009 ^D	2,176 ^D	4,842 ^C
Potatoes	x	x	x	0	x	x	x	x	F	x	F
Fruits	x	x	x	x	F	600 ^D	0	x	x	582 ^D	F
Vegetables	x	x	4,311 ^E	x	1,373 ^D	F	x	x	x	F	1,435 ^E
Tobacco	x	0	0	0	0	x	0	0	0	0	0
Greenhouse, nursery and floriculture products	x	0	F	0	x	F	0	0	x	x	F
Forage crops (including seeds)	x	x	1,116 ^D	x	2,808 ^D	1,139 ^C	662 ^C	F	4,936 ^D	1,326 ^D	1,689 ^B
Other crops	x	0	0	x	F	F	0	0	x	0	F
Total livestock and product revenues	x	454,101 ^D	1,088,904 ^A	2,423,263 ^D	1,288,081 ^B	954,802 ^B	623,576 ^B	484,108 ^E	1,165,545 ^B	906,511 ^A	1,012,495 ^A
Cattle	x	x	1,611 ^C	1,155 ^C	F	7,069 ^E	3,138 ^E	5,571 ^E	4,835 ^C	2,563 ^D	4,610 ^D
Hogs	x	x	x	x	22,905 ^D	2,067 ^E	F	x	x	x	5,785 ^D
Poultry and eggs	x	432,176 ^D	1,072,601 ^A	2,413,925 ^D	1,260,179 ^B	938,604 ^B	617,785 ^B	476,080 ^E	1,158,988 ^B	890,652 ^A	995,699 ^A
Dairy products and subsidies	x	x	x	x	F	F	0	x	x	x	5,695 ^D
Other livestock and products	x	x	x	x	105 ^E	F	F	F	F	180 ^B	707 ^E
Program payments and insurance proceeds	x	4,709 ^C	7,975 ^C	3,583 ^C	19,156 ^C	9,022 ^C	16,311 ^D	3,925 ^E	12,376 ^D	7,450 ^C	11,181 ^B
Total other revenues	x	4,509 ^D	44,534 ^D	46,609 ^D	46,140 ^C	37,036 ^D	27,319 ^D	12,067 ^E	25,862 ^D	18,101 ^C	33,398 ^B
Custom work and machine rental	x	x	30,812 ^D	4,406 ^C	24,532 ^D	12,623 ^B	F	5,769 ^E	F	8,614 ^C	15,234 ^B
Rental income	x	x	7,524 ^C	12,156 ^D	16,691 ^D	7,874 ^D	3,006 ^D	F	6,486 ^D	7,316 ^D	9,008 ^B
Miscellaneous revenues	x	822 ^B	6,197 ^C	30,047 ^E	4,917 ^C	F	5,428 ^C	1,812 ^D	5,619 ^B	2,171 ^E	9,156 ^E
Total operating expenses	x	388,929 ^C	998,511 ^A	2,082,933 ^D	1,151,245 ^B	889,454 ^B	593,794 ^B	454,443 ^E	1,047,208 ^B	824,183 ^A	925,223 ^A
Total crop expenses	x	27,242 ^E	23,607 ^C	44,357 ^D	14,416 ^C	37,788 ^C	15,503 ^C	F	21,616 ^C	3,228 ^C	22,859 ^B
Fertilizer and lime	x	3,811 ^D	4,040 ^D	1,381 ^D	5,242 ^C	8,241 ^C	6,210 ^D	4,383 ^E	x	283 ^C	5,463 ^B
Pesticides	x	1,031 ^D	2,239 ^D	x	1,582 ^D	3,902 ^C	3,730 ^C	F	4,429 ^D	58 ^B	2,629 ^B
Seed and plants	x	F	4,792 ^D	x	6,964 ^D	8,410 ^B	4,708 ^D	F	4,809 ^D	126 ^D	5,618 ^B
Other crop expenses	x	F	12,536 ^C	42,292 ^D	628 ^D	17,236 ^D	855 ^E	F	x	2,761 ^C	9,150 ^D
Total livestock expenses	x	227,741 ^C	614,613 ^A	1,375,038 ^D	737,473 ^B	512,709 ^B	322,402 ^B	261,764 ^E	728,109 ^B	543,713 ^A	571,024 ^A
Cattle purchases	x	x	590 ^E	F	4,083 ^E	404 ^E	826 ^E	2,827 ^C	x	x	2,079 ^D
Hog purchases	x	x	x	x	3,219 ^D	F	x	F	x	x	855 ^D
Poultry and egg purchases	x	45,747 ^B	198,229 ^B	313,812 ^C	269,248 ^C	141,901 ^B	148,886 ^B	103,678 ^E	382,367 ^B	216,863 ^B	200,384 ^A
Other livestock purchases	x	x	x	x	x	F	x	x	245 ^E	x	F
Feed, supplements, straw and bedding	x	176,392 ^C	405,580 ^A	1,041,783 ^D	458,796 ^B	357,457 ^B	168,345 ^B	154,230 ^E	335,300 ^B	319,399 ^B	360,368 ^A
Veterinary fees, medicine and breeding fees	x	1,892 ^D	7,239 ^C	14,958 ^D	6,053 ^C	6,133 ^C	4,387 ^D	2,371 ^D	7,259 ^B	6,386 ^B	6,078 ^B
Other livestock expenses	x	1,936 ^E	2,895 ^C	3,166 ^C	x	2,564 ^C	0	x	x	x	1,145 ^C
Total machinery expenses	x	13,704 ^C	42,088 ^C	57,853 ^D	32,859 ^B	35,217 ^B	27,790 ^B	22,629 ^C	31,422 ^B	19,308 ^B	30,991 ^A
Small tools	x	x	591 ^B	204 ^D	143 ^D	654 ^B	591 ^C	795 ^D	789 ^B	353 ^C	491 ^A
Net fuel expenses, machinery, truck, auto	x	5,480 ^C	17,293 ^D	19,248 ^D	10,957 ^B	13,967 ^B	11,111 ^B	8,175 ^C	11,022 ^B	6,699 ^B	11,542 ^A
Repairs, licenses and insurance	x	x	24,205 ^C	38,401 ^D	21,759 ^B	20,595 ^B	16,087 ^B	13,658 ^D	19,612 ^B	12,256 ^B	18,957 ^A
Total general expenses	x	120,243 ^D	318,204 ^B	605,685 ^D	366,498 ^B	303,740 ^B	228,099 ^B	153,888 ^E	266,060 ^B	257,934 ^B	300,350 ^A
Salaries (including CPP, QPP, EI)	x	41,465 ^E	120,347 ^C	203,209 ^D	87,960 ^B	102,890 ^C	67,328 ^B	43,037 ^E	69,079 ^C	68,626 ^B	88,482 ^B
Rent	x	1,410 ^E	10,845 ^D	23,386 ^E	26,846 ^C	10,941 ^C	3,970 ^D	8,253 ^E	12,571 ^D	10,450 ^D	13,722 ^B
Insurance	x	5,424 ^C	9,838 ^B	20,385 ^D	14,854 ^B	11,477 ^B	9,790 ^B	5,058 ^E	15,142 ^B	8,627 ^B	11,578 ^A
Utilities	x	11,848 ^C	40,288 ^B	94,788 ^E	37,527 ^B	33,356 ^B	18,351 ^B	17,656 ^D	31,864 ^B	27,681 ^B	32,484 ^A
Custom work and machine rental	x	6,072 ^D	22,254 ^B	21,064 ^C	68,338 ^C	27,699 ^B	25,731 ^C	16,022 ^E	42,425 ^B	31,269 ^B	37,164 ^B
Net interest expenses	x	17,060 ^D	32,079 ^B	51,845 ^D	25,477 ^B	34,887 ^B	18,076 ^B	22,138 ^E	31,589 ^B	32,252 ^B	30,815 ^A
Net property taxes	x	2,066 ^B	4,547 ^A	4,582 ^D	3,518 ^B	4,757 ^B	5,521 ^B	2,385 ^D	2,811 ^B	5,058 ^B	4,371 ^A
Building and fence repairs	x	6,240 ^E	14,103 ^B	34,551 ^E	26,725 ^B	13,194 ^B	10,295 ^B	6,626 ^D	8,730 ^B	11,327 ^B	15,247 ^A
Marketing expenses	x	22,443 ^D	39,632 ^C	87,883 ^C	50,608 ^C	43,800 ^C	49,315 ^C	17,047 ^E	27,969 ^C	46,832 ^C	45,046 ^B
Miscellaneous expenses	x	6,216 ^C	24,270 ^A	63,990 ^E	24,646 ^B	20,740 ^B	19,723 ^B	15,666 ^E	23,880 ^B	15,812 ^B	21,440 ^A
Net operating income	x	80,132	179,219	394,005	238,998	164,386	105,193	64,980 ^E	192,017	110,119	166,795
Adjustment for capital cost allowance (CCA)	x	26,719 ^D	48,676 ^B	60,453 ^C	51,061 ^B	57,296 ^B	43,230 ^B	37,745 ^E	52,343 ^B	43,524 ^B	51,319 ^A
Net operating income adjusted for CCA	x	53,413	130,543	333,552	187,937	107,089	61,962	27,235 ^E	139,674	66,595	115,476
	Operating margins per dollar of revenue										
Operating margin	x	0.17	0.15	0.16	0.17	0.16	0.15	0.13	0.15	0.12	0.15
Operating margin adjusted for CCA	x	0.11	0.11	0.13	0.14	0.10	0.09	0.05	0.11	0.07	0.11

Data sources and methodology

The following information should be used to ensure a clear understanding of the basic concepts that define the data provided in this product, of the underlying methodology of the survey, and of key aspects of the data quality. This information will provide you with a better understanding of the strengths and limitations of the data, and of how they can be effectively used and analyzed. The information may be of particular importance to you when making comparisons with data from other surveys or sources of information, and in drawing conclusions regarding changes over time, differences between geographic areas and differences among sub-groups of the target population.

Each year, the Agriculture Taxation Data Program (ATDP) samples unincorporated and incorporated taxfiler records to estimate a range of agricultural financial variables. Detailed revenues and expenses, and off-farm income of operators and their families compose the variables produced by the ATDP.

General methodology

Universe

The Statistical Universe File—T1¹ and the Statistical Universe File—T2² of Canada Revenue Agency (CRA) contain the ATDP universe for the unincorporated and incorporated sectors respectively. The Statistical Universe File—T3, also from CRA, contains the universe for the communal farming organizations.

Target population

The target population consists of all unincorporated and incorporated farms in Canada. Since the 1993 taxation year, it has also encompassed all communal farming organizations in Canada.

Sampling frame

The sampling frame for unincorporated farms contains all individuals who report either positive gross farm income or non-zero net farm income from self-employment on their CRA T1 General—Income Tax and Benefit Return. For incorporated farms, the sampling frame is made up of all corporations within the ten provinces and the territories that are classified as farms according to the North American Industry Classification System (NAICS) and that have sales of \$25,000 or more. To be classified as a farm in NAICS, 50% or more of sales must come from agricultural activities. The sampling frame does not include unincorporated taxfilers in multiple jurisdictions (more than one province), non-Canadian residents or non-resident corporations, because they are beyond its scope. The frame also includes all communal farming organizations that report either positive gross farm income or non-zero net farm income on their CRA T3 Trust—Income Tax and Information Return.

Sources of data

The estimates presented in this publication are compiled from data extracted from CRA—Taxation returns filed by farmers.³

1. Refers to the Self-Employment File for Agriculture (SEFA).

2. Refers to the CORTAX (Corporation Tax Processing System) file. Prior to reference year 2001, the source for the incorporated operations was the CORPAC (corporate accounting and collections system) file.

3. An evaluation of data quality is presented in the section on Data quality, concepts and methodology — Data accuracy.

For the unincorporated sector, these returns comprise the following:

- a statement of Farming Income and Expenses of the farm operation. Taxfilers may elect to use the form⁴ T2042—Statement of Farming Activities provided by CRA in the Farming Income Tax Guide or their own statement to report detailed revenue and expense data.
- a statement for the AgriStability and AgriInvest programs. Starting with the 2007 taxation year, taxfilers in Alberta, Ontario and Prince Edward Island who participate in the AgriStability and/or AgriInvest programs use the form T1163, Statement A—AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they have more than one farming operation, they complete the form T1163 for one operation and a separate form T1164, Statement B—AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.

In British Columbia, Saskatchewan, Manitoba, New Brunswick, Nova Scotia, Newfoundland and Labrador, and in the Yukon, taxfilers use the form T1273, Statement A—Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals. If they have more than one farming operation, they complete the form T1273 for one operation and a separate form T1274, Statement B—Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations, for each additional operation. In Quebec, participants in these programs use the form T2042—Statement of Farming Activities.

- a statement for the Canadian Agricultural Income Stabilization program. For the 2003 and 2004 taxation years, taxfilers who participated in the Canadian Agricultural Income Stabilization (CAIS) program were using the form T1163, Statement A—CAIS Program Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they had more than one farming operation, they were using the form T1163 for one operation and a separate form T1164, Statement B—CAIS Program Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.

In 2005 and 2006, taxfilers in Alberta, Ontario and Prince Edward Island continued to use these forms while those in the other provinces (except in Quebec) and in the Yukon were using the form T1273, Statement A—Harmonized CAIS Program Information and Statement of Farming Activities for Individuals. If they had more than one farming operation, they were using the form T1273 for one operation and a separate form T1274, Statement B—Harmonized CAIS Program Information and Statement of Farming Activities for Additional Farming Operations, for each additional operation.

- a statement for the Net Income Stabilization Account. For the 1997 to 2002 taxation years, taxfilers who participated in the Net Income Stabilization Account (NISA) program were using the form T1163, Statement A—NISA Account Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data for one operation and form T1164, Statement B—NISA Account Information and Statement of Farming Activities for Additional Farming Operations, for each additional operation.

For the incorporated sector, the statistics on detailed revenues and expenses were compiled from the T2 Corporation—Income Tax Return and financial statements, up to and including 1999 data year. Since the 2000 taxation year, corporate farming data have been gathered from the General Index of Financial Information (GIFI).⁵

Finally, the statistical data for the communal farming organizations are gathered from the CRA T3 Trust—Income Tax and Information Return and financial statements.

4. It could be a printed form or an electronic form.

5. The GIFI is an index of items generally found on balance sheets and income statements. Each item has its own field code, which allows us to obtain financial information in a codified format. It could be a printed form or an electronic form.

Stratification of the sampling frame and sample allocation for the unincorporated farms

For the unincorporated farms, a census is performed in Newfoundland and Labrador and the three territories while a random sample is taken in the rest of the provinces. There is also a pre-specified sample (farms selected based on particular characteristics) to satisfy various requirements of the Whole Farm Data Projects. The sampling frame for the unincorporated farms is stratified by province/territory and gross farm income. The predetermined initial sample size is allocated, using the square-root allocation algorithm for the sampled provinces, to ensure adequate representation of all provinces. Following the initial provincial allocation, additional records are added to the sample in some provinces to improve the quality of the estimates.

Aside from the three territories and Newfoundland and Labrador, each province is sub-divided into nine strata whose boundaries are based on gross farm income. The smallest three stratum boundaries are fixed manually while the highest stratum, called the take-all, has its lower boundary calculated according to the "sigma-gap" rule. Since the 2008 taxation year, the remaining strata all have their upper boundaries determined using the cumulative root-f rule.⁶ Within each province, strata 7 or 8 may also be take-all because of the population counts and assigned sampling rates.

Once the provincial sample sizes and strata boundaries have been determined, the provincial sample is allocated to the gross farm income strata. The smallest stratum has a fixed initial sampling rate of 5.0% for Prince Edward Island, 2.0% for New Brunswick and Nova Scotia, and 0.5% for the other provinces. As well, the largest stratum is take-all. The Neyman allocation method, which minimizes the coefficient of variation for each province, is used to allocate the remaining sample to the other strata.

Once the provincial sample is allocated to the gross farm income strata within each province, the sample size of some strata was increased to ensure certain criteria are met. Firstly, each stratum was given a minimum sampling rate of 2.0% to ensure that the weight of a unit does not exceed 50. Secondly, the minimum sample sizes of the second and third strata were set to 100 units.⁷ Finally, to ensure that a record would be sampled if it moved up a stratum from the previous year, the sampling rates from the smallest stratum to the largest stratum, within a province, had to be equal or increasing in value. If two or more consecutive strata had a sampling rate of 100.0%, they were combined into one stratum.

In 2010, the sampling rates of the unincorporated sector varied from a complete census in Newfoundland and Labrador and the three territories to about 44% in Quebec.

Since the 1996 taxation year, a substantial number of electronic tax returns has been used to complete the unincorporated sample of the taxation data and since taxation year 2007, a substantial number of joint AgriStability/AgrilInvest-CRA tax returns has also been used. (In previous taxation years, a significant number of joint NISA-CRA [1997 to 2002] and joint CAIS-CRA [2003 to 2006] tax returns completed the sample.) When CRA receives an electronic tax return or a joint AgriStability/AgrilInvest-CRA tax return, it is classified as "clean" or "unclean" depending upon whether it satisfies all the editing rules. "Clean" returns are added to the taxation data sample since there is no additional cost. Because "unclean" returns involve verification and correction costs to make them usable, they are sampled at the same sampling rates used for non-electronically submitted taxation data.

NAICS code assignment

The corporations in the sampling frame are classified by farm type using the six-digit NAICS codes. Starting with the 2006 taxation year, the six-digit NAICS codes, which were assigned to each record, are grouped according to eleven NAICS groups for stratification purposes. These eleven NAICS groups refer to the eleven major farm types⁸ created for the purpose of statistical tabulations in this publication.

6. Since the 2008 taxation year, Statistics Canada's Generalized Sampling System is used for stratification and allocation, which means that the cumulative root-f rule is used for stratification instead of Sethi's algorithm. Both Sethi's algorithm and the cumulative root-f rule are designed to find the optimal stratification boundaries for estimating the population means.

7. In 2006 and 2007, the minimum sample size of the second stratum was set to 200 units.

8. For a description of the eleven major farm types, please refer to the section Data quality, concepts and methodology — Glossary.

The NAICS codes replaced the less detailed three-digit Standard Industrial Classification (SIC) codes since the 2001 taxation year.

Stratification of the sampling frame and sample allocation for the incorporated farms

A census is performed in the Atlantic provinces and the territories while a sample is taken in Quebec, Ontario, Manitoba, Saskatchewan, Alberta and British Columbia. There is also a pre-specified sample (farms selected based on particular characteristics) to satisfy various requirements of the Whole Farm Data Projects. The sampling frame for the incorporated farms is stratified by province/territory, NAICS group and sales. (The variable “sales” reflects income from all sources and not necessarily strictly agriculture.) The predetermined initial sample size is allocated to the province/NAICS group strata based on the square-root allocation algorithm for the sampled provinces to ensure adequate representation of all province/NAICS group strata. Following the initial province/NAICS group allocation, additional records are added to the sample in some province/NAICS group combinations to improve the quality of the estimates.

For the sampled provinces, each province/NAICS group combination is divided into a maximum of three sub-strata (one take-all and two take-some) based on the sales. The third stratum is take-all and its lower boundary (equivalent to the upper boundary of the second stratum) is calculated according to the “sigma-gap” rule. The boundary between the first and second strata is determined using the cumulative root-f rule.⁹

The province/NAICS group sample is allocated to the two take-some strata, which are based on sales, using the Neyman allocation method which minimizes the coefficient of variation at the provincial level.

Within each stratum, the minimum sample size was set to five units.¹⁰ After the initial allocation, the sample size of some strata was increased to ensure certain criteria are met. Firstly, each stratum was given a minimum sampling rate of 5.0% to ensure that the weight of a unit does not exceed 20. Secondly, to ensure that a record would be sampled if it moved up a stratum from the previous year, the sampling rates from the first sales stratum to the third sales stratum, within a province/NAICS group combination, had to be equal or increasing in value.¹¹ In the incorporated sector, the sampling rates varied from a complete census in the Atlantic provinces and the territories to about 11% in Alberta in 2010.

A census is performed for communal farming organizations.

Sample selection of unincorporated and incorporated farms

The sample for unincorporated and incorporated farms is selected using a pseudo-random sampling technique (Poisson or Bernoulli sampling technique). Once the sample allocation within the strata is completed, a sampling rate is calculated for each stratum. Each record that is eligible for selection is assigned a three-digit hash number between 000 and 999. Hash numbers are derived from the Social Insurance Number (SIN) for the unincorporated farms and from the Business Number (BN) for the incorporated farms. Thus, when selecting a proportion p of records in a stratum where p is equivalent to the sampling rate with a value in the interval [000,999], all records whose hash number is less than p are chosen.¹² The same SIN (or same BN) will produce the same hash number each year. Once selected, Statistics Canada (StatCan) sends the sample selection specifications to CRA.

9. From 2006 to 2008, incorporated farms with sales less than \$25,000 were included on the survey frame and were sampled but they did not contribute to the ATDP estimates. For the sampled provinces, each province/NAICS group combination was divided into a maximum of four sub-strata (one take-all and three take-some) based on the sales. The boundaries of the first stratum were manually specified. The fourth stratum was take-all and its lower boundary (equivalent to the upper boundary of the third stratum) was calculated according to the “sigma-gap” rule. In 2008, the upper boundary of the second stratum in each province/NAICS group combination (equivalent to the lower boundary of the third stratum) was determined using the cumulative root-f rule. In previous years, the upper boundary of the second stratum was determined by Sethi’s algorithm.

10. If the population size of a stratum was equal to or greater than five units, the minimum sample size of the stratum was set to five units. If the population size of a stratum was less than five units, the stratum was take-all.

11. Previously, the sampling rates from the second sales stratum to the largest sales stratum, within a province/NAICS group combination, had to be equal or increasing in value. The smallest stratum was excluded from this rule.

12. For example, using a sampling rate of 20% all units with hash numbers between 000 and 199 would be selected in the sample.

For the 2010 taxation year, the sample included about 207,800 returns. Of these returns, about 170,100 were classified as farms according to the NAICS (163,700 unincorporated farms and 6,400 incorporated farms).

Data processing

The source of data of the unincorporated sector is currently comprised of three different types of tax filer returns: printed forms, electronic forms (since 1992) and joint AgriStability/AgriInvest-CRA tax returns (since 2007). (From 1997 to 2002, joint NISA-CRA forms were used and from 2003 to 2006, joint CAIS-CRA forms were used.) There are three types of printed forms: traditional printed forms, printed forms that are completed using tax preparation software designed to produce only paper records and printed forms that are completed using tax preparation software that print a two-dimensional bar code on the bottom of the first page of the returns. Traditional printed forms and printed forms with no bar code on them that are randomly selected in the sample or pre-specified are captured by CRA staff at several CRA regional taxation centres and forwarded to StatCan in electronic format. Since 2007, printed forms with a bar code printed on the first page of the return and with one or two Selected Financial Data (SFDs) are systematically captured in electronic format by scanning the bar code on them and forwarded to StatCan. Starting in 2010, bar code forms with three or more SFDs that are randomly selected or pre-specified are also captured by CRA staff and forwarded to StatCan in electronic format. CRA also supplies StatCan with the electronically filed returns and with data from the joint AgriStability/AgriInvest-CRA farming return throughout the year. All AgriStability/AgriInvest returns are processed at the Winnipeg Tax Centre.

For the incorporated sector, StatCan captured all of the financial data (i.e., detailed revenues and expenses) from corporate farm taxation returns up to and including the 1999 data year. Since the 2000 taxation year, corporate farming data have been supplied electronically by CRA from a file termed General Index of Financial Information (GIFI).

During the tax-processing period for the communal farming organizations, CRA forwards copies of the tax returns with the supporting documentation to StatCan. Data capture is then carried out in an interactive mode performing basic edit checks.

Data from all sources are subjected to a series of customized editing and imputation procedures designed and updated annually by Statistics Canada.

Detailed edit programs identify among other things, errors, inconsistencies and extreme values in the captured data. Data that fail to meet the predetermined criteria are referred to subject-matter specialists for appropriate action. Then, the records of the 25 taxfilers that contribute the most for each revenue and expense item at the provincial level are analyzed further.

Once all records have passed through the editing steps, those requiring imputation are identified and isolated. A process of donor imputation is used in cases where taxfilers failed to itemize (all or part of) their revenues and expenses. This involves the use of what is known as the “nearest-neighbor approach” to impute a value to a field. For example, if a farm taxfiler reports only a lump-sum figure for fertilizers, pesticides, and seed items, then an imputation will break down this aggregate figure into its component parts. The particular record is isolated and identified as a “recipient.” A computer search is then made among the remaining records to identify the taxfiler that most closely matches the characteristics of the “recipient.” This record would have reported values in the fields requiring imputation and have a “similar” farm type, geographic region and value of total farm expenses as the “recipient.” For this example, the values reported by the donor for the three items specified above are summed and the proportion of the summed value that each represents is calculated. This same proportion is then used to split the aggregate value reported by the “recipient” into its component parts. Units with partial non-response in the unincorporated sector are imputed using the Banff generalized edit and imputation system. In the incorporated sector, they are imputed by a combination of donor imputation using the Banff generalized system and manual imputation using notes (financial statements and balance sheets) from the tax forms.

The majority of total non-respondents are dealt with through weight adjustments, i.e., the records are excluded from the sample counts and the weights of the other sampled records are adjusted to compensate for these non-responses.

Once the records have been imputed and the weights have been applied, the weighted top 25 contributors for each revenue and expense item at the provincial level are analyzed further. As a final check, the top 10 contributors by province and type of farm are reviewed. At this stage, the weights may be adjusted if records are added or removed.

Estimation

Farm revenues and expenses

Total farm revenue and expense items are estimated by inflating the in-sample revenue and expense items using an estimation weight. To represent the entire population, each entity is assigned a weight, which reflects the proportion of the population actually observed in the ATDP sample, multiplied by the partnership share of the entity in the case of unincorporated farms. The pre-specified units are self-representing (estimation weight equals one) as they are included in the sample with certainty. The calculated weighted revenue and expense items are summed by domain to produce the total revenue and expense items. A domain is defined as a region, a type of farm, a revenue class or a combination of these variables.

Only in-scope sampled records are included in the estimates.

For statistical purposes, the estimates presented in the publication cover both unincorporated farms and communal farming organizations (with total farm operating revenues equal to or greater than \$10,000) as well as incorporated farms (with total farm operating revenues of \$25,000 and over).

Data for the three territories are excluded. Data for non-farmers, as defined in the section Data quality, concepts and methodology — Glossary, are also excluded.

Data confidentiality

StatCan maintains a strict level of data confidentiality. All tabulated data are subject to confidentiality restrictions prior to release. Several computerized checks are performed on all data to prevent the publication or disclosure of any confidential information.

For each of the tabulations produced, the estimated number of farms is rounded to base 5 and the estimates for the other variables in the same table are adjusted by a variable factor. This method preserves the confidentiality of the data, without jeopardizing the quality of the actual estimates.

Reference period

The series on farm operations contained in this data product are based on the 2010 taxation year. Information for tax purposes is collected in the year following the taxation year being reported upon; in this case, 2010 data were collected in 2011.

Revisions

Data from the ATDP are not subject to revision.

Concepts and variables measured

Characteristics

The major variables measured are operating revenues, operating expenses, net operating income, net operating income adjusted for capital cost allowance, net program payments, net market income and net market income adjusted for capital cost allowance of farms. The estimates are produced at different aggregation levels such as province, type of farm and revenue class. (More detailed definitions of variables and other concepts can be found in the section Data quality, concepts and methodology — Glossary at the end of this document.)

Operating revenues: agricultural sales, program payments and insurance proceeds as well as custom work and machine rental, rental income and miscellaneous revenues. (Inter-farm sales are included in these revenues.)

Operating expenses: the business costs incurred by a farm operation in the production of agricultural commodities. (Inter-farm purchases are included in these costs but capital cost allowance is excluded.)

Net operating income: the profit or loss of the farm operation measured by total operating revenues minus total operating expenses, excluding capital cost allowance, the value of inventory adjustments and other adjustments for tax purposes.

Net operating income adjusted for capital cost allowance: the net operating income minus capital cost allowance.

Net program payments: program payments and insurance proceeds after deducting stabilization levies or fees (government levies).

Net market income: total operating revenues minus total operating expenses minus net program payments.

Net market income adjusted for capital cost allowance: net market income minus capital cost allowance.

In addition, some indicators of financial performance are presented by province, farm type and revenue class. Two different categories of financial ratios are derived: profitability ratios and solvency ratios. (The definitions of the ratios can be found in the section Data quality, concepts and methodology — Glossary.)

Other concepts

The estimates derived from the Agriculture Taxation Data Program (ATDP) differ from the official farm revenue and expense data found in the **Agriculture Economic Statistics** (AES) publications and in the Census of Agriculture. The estimates of the ATDP also differ from the farm revenue and expense data found in the **Farm Financial Survey** (FFS) publication. Some of these differences can be explained by the following factors:

Coverage

The ATDP estimates in this publication cover all individual taxfilers who reported total farm operating revenues of \$10,000 and over on their income tax return as well as those agricultural corporations that reported total farm operating revenues of \$25,000 and over on their income tax return. The estimates also include communal organizations that reported total farm operating revenues of \$10,000 and over on their income tax return. The AES and the census include all agricultural holdings regardless of sales. Note that for the purposes of comparison, the census figures shown in Text table 1 cover unincorporated agricultural holdings and communal farming organizations with gross farm receipts of \$10,000 and over and incorporated agricultural holdings with gross farm receipts of \$25,000 and over. With regard to the AES series (Text table 2), it is impossible to delineate the farms

above the \$10,000 threshold. The FFS excludes all farms with less than \$10,000 in gross farm revenues and multi-holding operations.

Text table 1

Comparison of Agriculture Taxation Data Program¹ (ATDP) and census² results – Gross operating revenues and operating expenses excluding capital cost allowance (CCA), by province, 2005

Province	Gross operating revenues		Operating expenses excluding CCA	
	Agriculture Taxation Data Program ³	Census ⁴	Agriculture Taxation Data Program ³	Census ⁵
in thousands of dollars				
Newfoundland and Labrador	113,090	106,190	101,446	90,568
Prince Edward Island	407,871	388,694	361,919	345,390
Nova Scotia	516,348	512,187	437,333	431,753
New Brunswick	504,974	494,766	426,320	414,815
Quebec	7,817,381	7,422,720	6,516,514	6,000,793
Ontario	10,593,996	10,290,320	9,177,302	8,668,602
Manitoba	4,326,735	4,062,062	3,750,620	3,450,206
Saskatchewan	6,693,032	6,314,655	5,771,620	5,511,160
Alberta	11,145,056	9,850,741	9,832,731	8,661,346
British Columbia	2,787,932	2,630,511	2,502,608	2,285,978
Canada	44,908,815	42,072,846	38,880,560	35,860,612
Number of farms	200,610	179,601	...	...

1. The Agriculture Taxation Data Program covers unincorporated farms with gross operating revenues of \$10,000 and over, corporations with gross operating revenues of \$25,000 and over, and communal farming organizations with gross operating revenues of \$10,000 and over.
2. Covers unincorporated agricultural holdings and communal farming organizations with gross farm receipts of \$10,000 and over and incorporated agricultural holdings with gross farm receipts of \$25,000 and over.
3. The coefficients of variation of all ATDP estimates presented in this table were assigned the letter "A", meaning "Excellent".
4. Census sales of forest products have been added into census receipts as forest receipts are included in the ATDP.
5. Operating expenses excluding depreciation or capital cost allowance.

As indicated in Text table 1, there is a difference of about 12% in the estimated number of farms between the census and the ATDP. The difference, which decreased by about 4 percentage points since the previous census, may be explained largely by the inclusion in the ATDP sample of individuals who are allowed to declare gross farm income for income tax purposes but that do not meet the ATDP criteria for inclusion in the estimates. Every effort is made to remove these individuals considered as non-farmers for our purposes, but it is impossible to identify all of them.

Non-farmers are taxfilers whose farm income comes, for example, from a crop share agreement, farm rental, custom work, purchase and resale, or individuals who report 100% of their farm income from the sale of wood, gravel and horse racing. The situation of crop share agreement can be mainly observed in the Prairie provinces. In these provinces, many individuals own sections of land that they rent out to others for farming. Because they report this income as farming income (they provide CRA with Farm Income and Expense Statements for their rental share from the farm) and not rental income on their tax returns, they are incorporated into the tax sample.¹ In the Prairie provinces, the number of farms estimated by the ATDP exceeded by over 17%—Manitoba (+18%), Saskatchewan (+20%) and Alberta (+22%)—the number of farms estimated by the Census of Agriculture.² While the number of farms is substantially higher in the ATDP than in the census,³ the total operating revenues and total operating expenses between the two data sources varied by less than 10% at the national level.

1. The ATDP performs edits to exclude obvious cases of crop share agreement, and CRA instructs the landlords receiving crop share rent income to declare their income as rental income instead of farming income. However, not all landlords who file their rental income as farming income can be identified because of the nature of their reporting (highly aggregated data, for example).
2. Refers to unincorporated agricultural holdings and communal farming organizations with gross farm receipts of \$10,000 and over and incorporated agricultural holdings with gross farm receipts of \$25,000 and over.
3. Census data on operating revenues and expenses are for the 2005 calendar year or for the last complete accounting (fiscal) year, while the number of farms refers to farms operated at the time of the census (May 16, 2006).

Text table 2
AES series^{1,2} – Farm cash receipts and operating expenses excluding depreciation, by province, 2005

Province	Farm cash receipts	Operating expenses excluding depreciation
in thousands of dollars		
Newfoundland and Labrador	89,100	79,020
Prince Edward Island	370,311	310,046
Nova Scotia	467,286	366,746
New Brunswick	437,788	360,008
Quebec	6,236,651	4,876,472
Ontario	8,929,590	7,374,559
Manitoba	3,825,184	3,012,978
Saskatchewan	6,177,436	5,142,307
Alberta	7,876,942	6,562,785
British Columbia	2,388,167	2,034,448
Canada	36,798,456	30,119,368

1. **Agriculture Economic Statistics** cover all agricultural holdings regardless of sales.
2. The data in this table were last revised in November 2011. They are still subject to revision.

Conceptual differences

Inter-farm transfers

The inter-farm transfers (sales and purchases) within a province are included in the ATDP, the FFS and the census estimates while they are excluded from the farm cash receipts and farm operating expenses in the AES series. However, they are not excluded from the production account in AES. The primary reason for compiling farm cash receipts is to estimate, on a provincial basis, the agriculture sector's contribution to the gross domestic product. These inter-farm transfers usually concern seed, feed and livestock sales and purchases. The AES expense estimates for seed and feed only include purchases through commercial channels (such as elevators, seed houses and seed dealers) while the census, the FFS and ATDP estimates include purchases from other farmers as well. The same applies for livestock sales and purchases.

Accrual reporting

The AES data are published on a cash basis (i.e., the receipts and expenses are reported in the period in which the related cash is received or paid). In the ATDP, farmers have the option, under the *Income Tax Act*, to report farming income on a cash or accrual basis to CRA. The majority of individual taxpayers report on the cash basis whereas most corporations report on an accrual basis. (On an accrual basis, revenues and expenses are reported in the period in which they have been earned or incurred, respectively, regardless of when the cash is received or paid.) Census and FFS respondents were given the option of reporting on a cash or accrual basis as well. This may affect some year-to-year comparisons, in particular in years of wide income variation.

Fiscal year basis

While AES estimates are on a calendar year basis, reporting for ATDP,⁴ FFS and the census contain fiscal years that differ from the calendar year. This may also affect some year-to-year comparisons, in particular in years of wide income variation.

4. Individual taxpayers have to report on a calendar year basis while corporations have fiscal year ends that can fall throughout the year.

Differences at the item level

Deferred sales

This conceptual difference only applies when comparing statistics by item. Revenues from the sale of some agricultural products, such as grain in Western Canada, can be deferred to the next year. In the AES series, farm cash receipts for each grain are measured by multiplying producer deliveries by price received. The value of all grains for which payment has been deferred is recorded separately as a negative amount in the receipts series. In tax reporting, only the value of the receipts received is recorded. To be consistent with the cash basis for cash receipts, the value of the deferment is recorded in the year that it is liquidated. Thus, individual receipt items published in the AES series include a portion for which farmers have not yet been paid, while tax items only show those items for which payment has actually been received. In the FFS, deferred grain tickets are recorded in the accounts receivable item (current assets) and not in revenues.

Rent

The AES publishes estimates for both cash and share rent expenses. The ATDP and the census⁵ produce estimates on the value of total rent expense only. Regarding share rent expense, taxfilers have the option of either reporting the fair market value of the crops which they gave to a landlord as income and deducting the same amount as a rental expense, or choosing not to include the fair market amount in their income and not deducting the expense for rent. This may cause an under-reporting of share rent creating differences between the AES and the census and the ATDP estimates. The ATDP also includes quota rental expenses in its estimates while the AES specifically excludes them. The census does not include quota rental in its rental expense question. Starting with reference year 2007, the FFS provides a separate land rental expense item.⁶

On the income side, the ATDP includes rental income in its gross operating revenue estimates. The AES excludes any rental income from its receipts estimates while the census does not specifically ask for rental income in its total gross farm receipts question. The FFS does not provide a separate rental income item.⁷

Custom work and machine rental

This item is reported on a net basis in the AES series while the ATDP provides separate revenue and expense estimates. The census does not provide a separate custom work receipts item while the FFS does, starting with reference year 2005.⁸ However, it was possible to report custom work expenses in the census while the FFS does not provide a separate custom work expenses item since reference year 2007.⁹

Rebates

Farmers may receive rebates for expenses incurred during the operation of their farm. The AES expense estimates are published both with and without these rebates taken into account. The ATDP treats rebates differently in that those expenses for which a farmer receives a rebate are estimated net of the rebates. The ATDP expense estimates are produced this way because many farmers report their expenses net of rebates leaving a gap as to the value of the rebate received. Starting with the 2001 Census, the census questionnaire does not ask farmers to report their gross expenses and include the value of the rebates in their total gross farm receipts. Therefore, since 2001, some farmers may have reported the expense items net of rebates while others may have reported the value of the rebates in their gross farm receipts. In the FFS, rebates are included with their total gross revenues.

5. Prior to the 2001 Census, estimates on both cash and share rent expenses were produced.

6. For reference years 2005 and 2006, land rental was included in the "all other expenses" item. Prior to reference year 2005, rental expense was not mentioned in the FFS questionnaire.

7. Starting with reference year 2005, land rental is included in the "all other farm revenue" item. Prior to reference year 2005, rental income was not mentioned in the FFS questionnaire.

8. Prior to reference year 2005, custom work and machine rental revenue was included in the "all other farm revenue" item.

9. Custom work expenses were also not mentioned in FFS questionnaires for reference years prior to 2002.

Program payments

In the FFS, the tax rebates are included with the program payments. Payments received from the AgriInvest Kickstart Program and withdrawals from AgriInvest account (Fund 2) are not included in the FFS while they are included in the AES. In the ATDP, payments received from the AgriInvest Kickstart Program and withdrawals from AgriInvest account (Fund 2) by unincorporated operators are not included in program payments. They are included in their off-farm income. NISA and CSRA withdrawals, and wind-down payments from NISA (taxable amounts paid out of NISA Fund 2 account) were also not included in the FFS while they were included in the AES. In the ATDP, NISA withdrawals by unincorporated operators and wind-down payments from NISA received by unincorporated operators were not included in program payments but with their off-farm income. The census does not provide a separate program payments item. Therefore, farmers may have included or not NISA and CSRA withdrawals in their total gross farm receipts on the 2006 Census questionnaire.

Industrial classification

Starting with the 2001 reference year, the ATDP has adopted the North American Industry Classification System (NAICS).

The NAICS is an industry classification system that was developed by the statistical agencies of Canada, Mexico and the United States. Created against the background of the North American Free Trade Agreement, NAICS is designed to provide common definitions of the industrial structure of the three countries and a common statistical framework to facilitate the analysis of the three economies. NAICS is based on supply-side or production-oriented principles, to ensure that industrial data, classified to NAICS, are suitable for the analysis of production-related issues such as industrial performance.

The NAICS has a hierarchical structure and uses a six-digit numbering system. The first two digits designate the sector (the agriculture sector is part of 11—Agriculture, Forestry, Fishing and Hunting), the third digit represents the subsector, the fourth indicates the industry group, the fifth represents the industry, and the sixth digit designates national industry. NAICS with Canadian detail is designated NAICS Canada.

NAICS replaces both the 1980 Standard Industrial Classification for Establishments (SIC-E) and the 1980 Standard Industrial Classification for Companies and Enterprises (SIC-C).

Data for 2000 and for previous years have been recalculated to NAICS. Each record has been revisited and the farm type has been reassigned according to NAICS. In 2007, NAICS was revised to reflect changes to Canadian and world economies, which continue to impact on classification systems. Starting with reference year 2007, NAICS 2007 replaces NAICS 2002. The impact on farm types is negligible. Consult Appendix I to obtain a complete set of farm types available in the ATDP.

Data accuracy

The statistics contained in this publication are estimates derived from a random sample of income tax returns and, as such, are subject to sampling and non-sampling errors. The quality of the estimates thus depends on the combined effect of these types of errors. The methodology of this survey has been designed to control errors and to reduce the potential effects of these. However, the results of the survey remain subject to error—e.g., coverage, response and processing errors, and errors as a result of non-response.

Sampling errors

These errors arise because observations are made only on a sample and not on the entire population. The sampling error depends on such factors as the size of the sample, the variability of the characteristic of interest in the population, the sampling design and the method of estimation. For example, for a given sample size, the sampling error will depend on the stratification procedure employed, allocation of the sample, choice of the sampling units and method of selection.

In sample surveys, since inference is made about the entire population covered by the survey on the basis of data obtained from only a part of the population, the results are likely to be different than if a complete census was taken under the same general survey conditions. The most important feature of probability sampling is that the sampling error can be measured from the sample itself.

Non-sampling errors

These errors are present whether a sample is used or a complete census of the population is taken. Non-sampling errors may be introduced at various stages of data processing (such as coding, data entry, editing, weighting or tabulation) and include response errors introduced by the taxfilers as a result of misclassifications. All efforts are undertaken to minimize non-sampling errors through extensive edits and data analysis, but some of these errors are outside the control of Statistics Canada. Specifically, CRA tax forms are designed for the collection of income data for tax purposes and not for survey purposes.

Sampling error measures

The sample used in the survey is one of a large number of all possible samples of the same size that could have been selected using the same sample design under the same general conditions. If it was possible that each one of these samples could be surveyed under essentially the same conditions, with an estimate calculated from each sample, it would be expected that the sample estimates would differ from each other. The average estimate derived from all these possible sample estimates is termed the expected value. The expected value can also be expressed as the value that would be obtained if a census enumeration was taken under identical conditions of collection and processing. An estimate calculated from a sample survey is said to be precise if it is near the expected value.

Sample estimates may differ from this expected value of the estimates. However, since the estimate is based on a probability sample, the variability of the sample estimate with respect to its expected value can be measured.

Guides to the precision (reliability) of sample estimates or potential size of sampling errors are provided through sampling variance (defined as the average, over all possible samples, of the squared difference of the estimate from its expected value) or the standard error (square root of the sampling variance) of the estimates. The standard error and variance are measures of precision in absolute terms. The coefficient of variation (c.v.), defined as the standard error divided by the sample estimate, is a measure of precision in relative terms. For comparison purposes one may

more readily compare the sampling error of one estimate to the sampling error of another estimate, through the use of the c.v. In this publication, the c.v. is used to measure the sampling error of the estimates.

The estimates contained in this publication have been assigned a letter to indicate their c.v. (expressed as a percentage). The letter grades represent the following c.v.'s:

Text table 1
Coefficients of variation rating system

Coefficients of variation range	Symbol	Meaning
0.00% to 4.99%	A	Excellent
5.00% to 9.99%	B	Very good
10.00% to 14.99%	C	Good
15.00% to 24.99%	D	Acceptable
25.00% to 34.99%	E	Use with caution
35.00% and more	F	Too unreliable to be published

The variability in the estimate can be obtained by constructing confidence intervals around the estimate using the estimate and the c.v. Thus, for our sample, it is possible to state with a given level of confidence that the confidence interval constructed around the estimate will cover the expected value. For example, if an estimate of \$15,000,000 has a c.v. of 10%, the standard error will be \$1,500,000 or the estimate multiplied by the c.v. It can then be stated that the interval whose length equals the standard deviation about the estimate, i.e., between \$13,500,000 and \$16,500,000, will cover the expected value over repeated surveys, 68% of the time. Or, it can be stated that the interval whose length equals two standard deviations about the estimate, i.e., between \$12,000,000 and \$18,000,000, will cover the expected value over repeated surveys, 95% of the time.

The c.v. is not always a good indicator of the precision for some variables. This is particularly true when the different values of a variable are positive and negative. In that case, the standard error of the estimate tends to be large and the estimate tends to be small or approaching zero, thus resulting in a high c.v. Therefore, the estimate might be near the exact population value and, at the same time, be rated as being unreliable. The variables net operating income, net operating income adjusted for capital cost allowance (CCA), net market income and net market income adjusted for CCA are in that situation and therefore, the c.v.'s calculated for these variables are not used. In order to give an indication of their precision, these variables have been assigned a data quality symbol based on the c.v. of variables from which they are derived.

For example, while net operating income values may fluctuate around zero, we have two distinct components (total operating revenues and total operating expenses) for which we can calculate c.v.'s. Data quality symbols are assigned as follows: 1) When the c.v. of both components is below 35.00% and the c.v. of at least one of the two components is between 25.00% and 34.99%, the symbol "E" is assigned. This symbol means that the estimate should be used with caution. 2) When the c.v. of at least one component is equal to or greater than 35.00%, the symbol "F" is assigned. This symbol means that the estimate is too unreliable to be published. 3) When the c.v. of both components is below 25.00%, no symbol is assigned. The quality of the estimates not accompanied by a data quality symbol is assessed to be "acceptable or better."

Non-sampling error measures

The exact population value is aimed at or desired by both a sample survey as well as a census. We say the estimate is accurate if it is near this value. Although this value is desired, we cannot assume that the exact value of every unit in the population or sample can be obtained and processed without error. Any difference between the expected value and the exact population value is termed the bias. Systematic biases in the data cannot be measured by the probability measures of sampling error as previously described. The accuracy of a survey estimate is determined by the joint effect of sampling and non-sampling errors.

However, in the context of this survey of administrative tax records, no measures of the non-sampling errors have been developed.

Data limitations

Users of data from the Agriculture Taxation Data Program (ATDP) should be aware of the following limitations:

i) The data reported on the tax return do not always make it possible to assign the appropriate farm type.

Consider the following examples:

- Many taxfilers in Quebec do not itemize the type of crop sold. Prior to the 1993 taxation year, their farm was typed as “crops unspecified.” Under the NAICS-based structure, these farms are classified to 111999, All other miscellaneous crop farming. For purposes of statistical tabulations, these farms are classified to 1119, Other crop farming, thus underestimating the figures for other crop farming types such as Oilseed and grain farming (1111), Potato farming (111211), Other vegetable (except potato) and melon farming (111219), and Fruit and tree nut farming (1113) for Quebec and, therefore, for Canada. In 1992, 980 farms involved in Other crop farming received 50% and over of their sales from these “unspecified crops.” The total operating revenues and expenses of the estimated 980 farms amounted to \$85.5 million and \$63.6 million respectively. This limitation has been addressed by subject matter specialists. Since the 1993 taxation year, the “unspecified crop” revenues have been allocated according to the crop type.
- Depending on the type of tax returns, taxfilers may not have to provide detailed information on fruits and vegetables when filling out their tax returns. As a result, they may report their income from the sale of melons with fruits or vegetables. When detailed information is provided, all melons, including watermelons and cantaloupes, are included with vegetables in the ATDP. However, until the 2000 reference year, watermelons were included with fruits. This misclassification, coupled with the fact that the sale of melons may be recorded under fruits by taxfilers, may result in an overestimation of the number of farms classified to 1113, Fruit and tree nut farming and in an underestimation of the number of farms classified to 111219, Other vegetable (except potato) and melon farming. (All cases similar to this one are discussed in Appendix II—Further notes on data limitations.)

ii) The quality of the estimates for certain items is affected by the fact that the information is not collected from a standard questionnaire but from different types of statement of income and expenses submitted by taxfilers. The breakdown provided on these statements does not always make it possible to assign the appropriate item code.

Consider the following examples:

- In the first case noted in (i) above, the sales of crops are recorded under “other crops” thus underestimating the different crop items such as grains and oilseeds, fruits, vegetables, and potatoes. This limitation has been addressed (see note (i) above).
- In the second case noted in (i) above, the sales of melons could be recorded under “fruits” thus overestimating the item “fruits” and underestimating the item “vegetables.”
- Canadian Wheat Board’s advances for crops could be recorded under the appropriate crop item or under cash advances. In this example, the cash advances would be tabulated under the item “grains and oilseeds” if the information is reported as a cash advance for wheat or under the item “miscellaneous revenues” if there are no specifications.
- Data for cattle purchases, hog purchases, poultry and egg purchases, and other livestock purchases are imputed to a greater extent for data years 1996 and beyond since most of the data sources (printed forms and electronic forms for the unincorporated farms, and the General Index of Financial Information [GIFI] for the corporations) have no breakdown of livestock purchases available.

- iii) The differentiation between a farmer and a non-farmer is not always evident. For example, one may not be able to identify individuals whose farm income comes from a crop share agreement based on the information provided on the tax return. They are considered farmers even though they are not involved in a farming operation.
- iv) The estimates are slightly altered by the confidentiality method used. Each estimated number of farms is randomly rounded and then, the estimates of the other variables are adjusted by a variable factor.
- v) Under the *Income Tax Act*, taxfilers can report on a cash or accrual basis. This may result in some distortions when making year-to-year comparisons.
- vi) The imputation of missing values may affect the accuracy of the tabulations.

Comparability of data and related sources

Comparisons of the Agriculture Taxation Data Program (ATDP) estimates with other Statistics Canada sources such as the Census of Agriculture, the Farm Financial Survey and the Agriculture Economic Statistics (AES) series are affected by differences in concepts, methods and coverage. The combined effect of these differences may result in substantial discrepancies in level estimates and in trends. For example, the ATDP estimates on operating revenues and expenses are not directly comparable with other sources. As a result of the residual method used to derive net income, relatively small differences in either operating revenues or expenses can result in relatively large differences in net income level and yearly change.

The subsection Other concepts of the Concepts and variables measured section presents some of the factors that may explain some of the differences between the ATDP estimates on revenues and expenses with the data found in the Census of Agriculture, the Farm Financial Survey and the Agriculture Economic Statistics series.

Changes over time

The following changes in the data series over time should be taken into account when comparing ATDP data from year-to-year.

- Since the 1993 taxation year, communal farming organizations have been in-scope for the ATDP and the estimates on farm operations include these organizations. Therefore, historical comparisons with taxation years prior to 1993 for the Prairie provinces, for the farm types, for the revenue classes and for Canada are biased.
- The definition of a farm was expanded in 1995 to include operations that produced only Christmas trees. Prior to the 1995 taxation year, only farms that produced Christmas trees as well as other agricultural products were included in the estimates. Operations that produced only Christmas trees are also included in the AES series since 1997.

With the introduction of the North American Industry Classification System (NAICS), hatcheries became part of the agriculture sector in 1997. The following difference should be considered when comparing the ATDP data with other sources of data based on NAICS.

Starting with the 2001 reference year, the ATDP estimates include hatcheries. However, the sales of hatching eggs by poultry and egg farms are included in the ATDP estimates since 1996.

Hatchery receipts are included in the AES series since 1997. With hatcheries becoming part of the agriculture sector, receipts from the sales of eggs to hatcheries in the same province are considered inter-farm sales and are excluded from the estimates. Only sales to hatcheries outside of the province are included in the estimates. (Intra-provincial purchases of both eggs by hatcheries and chicks from poultry and egg farms are considered inter-farm purchases and are excluded from the estimates.)

The 1996 definition of a census farm was expanded from the definition used in 1991 to include, in addition of operations that produced only Christmas trees, commercial poultry hatcheries.

Finally, hatcheries are included in the FFS estimates starting with the 2002 reference year.

Glossary

Average: The estimate of a cell divided by the number of farms included in the domain. A domain is defined as a region, a type of farm, a revenue class, a combination of these variables, etc.

Capital cost allowance (CCA): A tax term for depreciation used to define the portion of the cost of the depreciable property, such as equipment and buildings, that is tax-deductible. After the calculation of the capital cost allowance, farmers may deduct any amount up to the maximum allowable.

The estimated amount of CCA claimed by farm operators is shown in certain tables of the publication. Net operating income adjusted for CCA and net market income adjusted for CCA are also shown in certain tables.

Degree of specialization: The percent a particular commodity contributes to a farm's total agricultural sales (crop and livestock sales). Farms are highly specialized when 90% or more of their sales are derived from the sale of any one commodity or commodity group. Farms are not specialized when less than 50% of their agricultural sales are derived from the sale of the specialized products.

Depreciation: The loss in value of an asset over its estimated life due to wear and tear and obsolescence. (For tax purposes, depreciation is represented by the capital cost allowance, i.e., an amount deducted from income to account for annual depreciation costs at a rate specific to the depreciable capital item.)

Farm operations: Unincorporated farms with gross operating revenues of \$10,000 or more, and incorporated farms with sales of \$25,000 or more, for which 50% or more of their sales come from agricultural activities. (Since 1993, farm operations have also included communal farming organizations that reported gross operating revenues of \$10,000 or more.)

Farm type (classification): The farm type classification is based on the percentage of the sales of the major commodity or commodity group. For example, to be classified as a hog and pig farming operation, 50% or more of the farm's agricultural sales must come from the sale of hogs. A farm with less than 50% of sales from hogs is not classified as a hog and pig farming operation.

Farm types are based on the North American Industry Classification System (NAICS). NAICS divides establishments in the agriculture sector in two subsectors: crop production and animal production.

Crop production (NAICS code 111): This subsector comprises establishments, such as farms, orchards, groves, greenhouses and nurseries, primarily engaged in growing crops, plants, vines, trees and their seeds (excluding those engaged in forestry operations). Industries have been created taking into account input factors, such as suitable land, climatic conditions, type of equipment, and the amount and type of labour required. The production process is typically completed when the raw product or commodity grown reaches the "farm gate" for market, that is, at the point of first sale or price determination. Establishments in these industries may use traditional crop production methods, employ modified or improved crop inputs or engage in organic crop production.

An establishment is classified to a NAICS industry or a national level industry within this subsector provided that 50% or more of the establishment's agricultural production consists of the crops of the industry. Establishments with 50% or more in crop production and with no one product or family of products of an industry accounting for 50% of the production are treated as combination crop farms and classified to 11199, All other crop farming, except for establishments with 50% or more in the production of oilseeds and grains, which are classified to 11119, Other grain farming.

For the purpose of this publication, six farm types are presented under the **Crop production** subsector:

- **Oilseed and grain farming (NAICS code 1111):** This industry group comprises establishments primarily engaged in growing oilseeds and grains. Establishments primarily engaged in producing seeds are classified in the appropriate crop industry.
- **Potato farming (NAICS code 111211):** This Canadian industry comprises establishments primarily engaged in growing potatoes, yams and seed potatoes.
- **Other vegetable (except potato) and melon farming (NAICS code 111219):** This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing vegetables and melons. Establishments primarily engaged in producing vegetable and melon seeds, except seed potatoes, and vegetable and melon bedding plants are also included in this industry.
- **Fruit and tree nut farming (NAICS code 1113):** This industry group comprises establishments primarily engaged in growing fruit and nuts.
- **Greenhouse, nursery and floriculture production (NAICS code 1114):** This industry group comprises establishments primarily engaged in growing crops of any kind under cover, growing nursery crops and growing flowers. “Under cover” includes in greenhouses, cold frames, cloth houses, and lath houses. The crops grown are removed at various stages of maturity.
- **Other crop farming (NAICS code 1119):** This industry group comprises establishments, not classified to any other industry group, primarily engaged in growing crops, such as tobacco, peanuts, sugarbeets, cotton, sugar cane, hay, agave, herbs and spices, mint, hops, and hay and grass seeds. Combination crop farming and the gathering of maple sap are included in this industry group.

Animal production (NAICS code 112): This subsector comprises establishments, such as ranches, farms and feedlots, primarily engaged in raising animals, producing animal products and fattening animals. Industries have been created taking into account input factors such as suitable grazing or pasture land, specialized buildings, type of equipment, and the amount and type of labour required. An establishment is classified to a NAICS industry or a national level industry within this subsector provided that 50% or more of the establishment’s agricultural production consists of the products of that industry. Establishments with 50% or more in animal production and with no one product or family of products of an industry accounting for 50% of the production are treated as combination animal farms and classified to 11299, All other animal production.

For the purpose of this publication, the **Animal production** subsector is divided in five different farm types:

- **Beef cattle ranching and farming, including feedlots (NAICS code 112110):** This Canadian industry comprises establishments primarily engaged in raising and fattening cattle. The raising of cattle for dairy herd replacements is also included in this industry. (Exclusion[s]: Establishments primarily engaged in milking dairy cattle [Dairy cattle and milk production].)
- **Dairy cattle and milk production (NAICS code 112120):** This Canadian industry comprises establishments primarily engaged in milking dairy cattle. (Exclusion[s]: Establishments primarily engaged in: raising, feeding or fattening cattle [Beef cattle ranching and farming, including feedlots]; raising dairy herd replacements [Beef cattle ranching and farming, including feedlots]; milking goats [Goat farming]. For farms involved in dairy cattle and milk production, the rule of 50% or more is altered slightly—only 40% or more of agricultural sales are derived from the sale of dairy products and 10% or more from raising and selling dairy cattle.)
- **Hog and pig farming (NAICS code 112210):** This Canadian industry group comprises establishments primarily engaged in raising hogs and pigs.
- **Poultry and egg production (NAICS code 1123):** This industry group comprises establishments primarily engaged in breeding, hatching and raising poultry for meat or egg production. (Up to taxation year 2000, hatcheries are not included in the Agriculture Taxation Data Program [ATDP] estimates.)

- **Other animal production (NAICS code 112A):** NAICS code 112A, which has been created by the Agriculture Division of Statistics Canada, is a combination of the two following industry groups: Sheep and goat farming (NAICS code 1124) and Other animal production (NAICS code 1129). The first industry group comprises establishments primarily engaged in raising sheep and goats, and feeding or fattening lambs. The second industry group comprises establishments, not classified to any other industry group, primarily engaged in raising animals, such as bees, horses and other equines, rabbits and other fur-bearing animals, llamas, deer, worms, crickets, laboratory animals and companion animals, for example dogs, cats, pet birds and other pets. The production of animal products, such as honey and other bee products, is also included. Establishments primarily engaged in raising a combination of animals, classified in other industries with no one predominating, are also included in this industry group. (Aquaculture [NAICS code 1125], which became part of the agriculture sector under NAICS, is not included in the ATDP estimates.)

(Consult Appendix I to obtain a complete set of farm types available in the ATDP.)

Incorporated sector: All corporations classified as engaging in farming activity (50% or more of their sales come from agricultural activities) that reported total sales of \$25,000 and over on their Canada Revenue Agency (CRA) T2 Corporation—Income Tax Return.

Net market income adjusted for capital cost allowance (CCA): Total operating revenues minus total operating expenses including capital cost allowance minus net program payments.

Net operating income: The profit or loss of the farm operation measured by total operating revenues minus total operating expenses, excluding capital cost allowance, the value of inventory adjustments and other adjustments for tax purposes.

In some tables, net operating income is presented as the sum of the two following components:

- **net program payments:** program payments and insurance proceeds after deducting stabilization levies or fees (government levies).
- **net market income:** total operating revenues minus total operating expenses minus net program payments.

Net operating income adjusted for capital cost allowance (CCA): Net operating income minus capital cost allowance.

Non-farmer: Taxfilers who, under the *Income Tax Act*, are allowed to file a Statement of Farming Income and Expenses to CRA but are not considered farmers for our purposes. For example, taxfilers who report 100% of their farm income from the following sources of operation are considered out-of-scope: Wood (including stumpage fees) and horse racing. Prior to the 1995 taxation year, taxfilers who reported 100% of their farm income from the sale of Christmas trees were also considered out-of-scope.

Operating expenses: The business costs incurred by a farm operation in the production of agricultural commodities. Inter-farm purchases are included in these costs but capital cost allowance is excluded. Some expense items are reported at net cost (for example, property taxes, interest, and fuel are net of rebates that were applied to the farming operation). For purposes of statistical tabulations, the operating expenses are broken down into the following categories:

- **total operating expenses:** sum of total crop expenses, total livestock expenses, total machinery expenses and total general expenses.
- **total crop expenses:** sum of expenses for fertilizer and lime, pesticides, seed and plants, and other crop expenses.
- **fertilizer and lime:** all expenses for fertilizer and lime.
- **pesticides:** farm expenditures for pesticides, herbicides, insecticides and fungicides or any other type of chemical such as sprays or dusts applied to crops or animals.

- **seed and plants:** expenses for seeds and plants (including ornamental plants, rooted cuttings and bulbs).
- **other crop expenses:** expenses related to “crop supplies” plus those related to containers, bags, twine, baling wire and to all types of materials used to package, contain or ship farm produce or products. Irrigation expenses (any expense directly associated with irrigation on the farm including water rights) are also included.
- **total livestock expenses:** sum of expenses for cattle purchases, hog purchases, poultry and egg purchases, other livestock purchases, feed, supplements, straw and bedding, veterinary fees, medicine and breeding fees, and other livestock expenses.
- **cattle purchases:** purchases of cattle, feeders, stockers, dairy or beef cows, bulls and calves.
- **hog purchases:** purchases of hogs such as service boars, gilts, sows and weaner pigs.
- **poultry and egg purchases:** purchases of chicks, pullets, broilers, layer hens, ducks, geese, turkeys, and other fowl.
- **other livestock purchases:** purchases of horses, ponies, minks, foxes, rabbits, ostriches and bees (or colonies). Purchases of sheep, lambs and goats are also included.
- **feed, supplements, straw and bedding:** expenses for hay, straw and feed grains. Also includes supplements such as salts, minerals, vitamins, concentrates and milk replacer; and bedding items such as shavings, chips and sawdust.
- **veterinary fees, medicine and breeding fees:** expenses related to veterinary fees and medicine, breeding fees, stud service, semen, embryo transplants, disease testing, neutering or spaying.
- **other livestock expenses;** expenses related to dairy or livestock supplies plus Dairy Herd Improvement Association (DHIA) expenses and animal grading expenses.
- **total machinery expenses:** sum of expenses for small tools, net fuel expenses, machinery, truck and auto, and repairs, licenses and insurance.
- **small tools:** expenses for small tools, hardware, etc.
- **net fuel expenses, machinery, truck and auto:** fuel expenses (gasoline, oil, diesel) for machinery and trucks, net of fuel tax rebates; and fuel expenses for auto net of personal portion.
- **repairs, licenses and insurance:** repairs, licenses and insurances expenses for machinery, truck and auto net of personal portion.
- **total general expenses:** sum of expenses for salaries, rent, insurance, utilities, custom work and machine rental, net interest expenses, net property taxes, building and fence repairs, marketing expenses and miscellaneous expenses.
- **salaries:** wages and salaries paid to hired help (including the cost of their room and board) and family members plus any employer’s contributions for Worker’s compensation, Employment Insurance, Canada or Quebec Pension Plan. For unincorporated sector, this component is net of wages and salaries paid to self or partners.
- **rent:** rental of land, buildings and pasture to earn farming income. Quota rental costs are included.
- **insurance:** insurance expenses for farm buildings, crops and livestock.
- **utilities:** telephone and net electricity expenses for farm business only, and expenses incurred for natural gas, oil and coal to heat farm buildings. Also includes fuel for curing tobacco, crop-drying, or for greenhouses.

- **custom work and machine rental:** expenses for rental or leasing of farm machinery, slaughtering, butchering, harvesting, combining, crop spraying, seed cleaning, soil testing, animal boarding, etc.
- **net interest expenses:** interest on money borrowed to earn farming income, for example, interest charges on real estate mortgages and loans to buy farm machinery and equipment, net of interest rebates.
- **net property taxes:** business proportion of property taxes for farm house and other farm properties (agricultural land and buildings), net of property tax or land rebates.
- **building and fence repairs:** all costs associated with repair and maintenance of farm buildings and fences. However, does not include expenses associated with capital improvements (such as renovations, alterations or new building construction).
- **marketing expenses:** expenses for freight and trucking, selling costs (road side stands, commissions, auctioneering charges, etc.) and marketing board fees (for example: Milk Marketing Board, Egg Marketing Board, also dairy levies, milk quota or quota penalties).
- **miscellaneous expenses:** expenses for sand, soil and gravel, farm supplies, accounting or legal fees, advertising and office expenses, membership and subscription fees, plus other miscellaneous farm expenses.

Operating margin: The ratio of net operating income to operating revenues, measured in cents per dollar of revenue. It is a measure of profitability and the rate of return to farm capital, labour and management.

Operating margin adjusted for capital cost allowance (CCA): The ratio of net operating income adjusted for CCA to operating revenues, measured in cents per dollar of revenue. It is a measure of profitability and the rate of return to farm capital, labour and management.

Operating revenues: Agricultural sales, program payments and insurance proceeds as well as custom work and machine rental, rental income and miscellaneous revenues. Inter-farm sales are included in the estimates. Some revenue items are net of payments made (for example, cash advances are net of cash advances repayment). For purposes of statistical tabulations, the operating revenues are broken down into the following categories:

- **total operating revenues:** sum of total crop revenues, total livestock and product revenues, program payments and insurance proceeds, and total other revenues.
- **total crop revenues:** sum of total grain and oilseed revenues, and total other crop revenues.
- **total grains and oilseeds:** sum of revenues from all wheat, oats, barley, canola (rapeseed), soybeans, grain corn and seed corn, other and non-specified small grains, and other and non-specified grains and oilseeds (including rye, flaxseed, dry field peas and beans).
- **total other crops:** sum of revenues from potatoes, fruits, vegetables, tobacco, greenhouse, nursery and floriculture products, forage crops and other crops.
 - **potatoes:** revenues from table potatoes, seed and processing potatoes.
 - **fruits:** revenues from all fruits.
 - **vegetables:** revenues from vegetables (except potatoes), excluding revenues from greenhouse vegetables.
 - **tobacco:** revenues from flue-cured, leaf and dark tobacco.
 - **greenhouse, nursery and floriculture products:** revenues from ornamental plants, ornamental shrubs and trees, cut and field-grown flowers, rooted cuttings, seeds and bulbs, and sod and turf. Also includes revenues from mushrooms, greenhouse vegetables and Christmas trees.

- **forage crops:** revenues from hay, forage seed, alfalfa, clover and clover seed, alsike clover, timothy and fescue, and grass seed.
- **other crops:** revenues from ginseng, sugar beets, hops, mangels, turnips (for livestock feed), and other 'miscellaneous' crops not included in the previous categories. Also included are revenues from maple products such as maple syrup, maple sugar or maple taffy.
- **total livestock and product revenues:** sum of revenues for cattle, hogs, poultry and eggs, dairy products and dairy subsidies, and other livestock and products.
- **cattle:** revenues from the sale of steers (feeders and stockers), heifers, cows (dairy and beef), calves and bulls. Prior to 1996, this item included also artificial insemination, semen and stud service, and prior to 1997, it included also embryo transplants.
- **hogs:** revenues from the sale of hogs, weaner pigs, gilts, feeders, sows, stags, boars, and pigs.
- **poultry and eggs:** revenues from the sale of eggs, chickens, pullets, hens, cockerels, capons, commercial broilers and roasters. Also included are revenues from the sale of turkeys, geese, ducks and other fowl and since 1996, revenues from the sale of chicks from hatcheries and hatching eggs.
- **dairy products and subsidies:** revenues for milk and cream for both fluid and industrial milk purposes, plus dairy subsidies.¹
- **other livestock and products:** revenues from the sale of sheep, lambs and goats, wool and goat's milk, bees, honey, and beeswax, other animals such as horses, ponies and dogs, furs, and pregnant mare's urine. Since 1996, this item includes also aquaculture, artificial insemination, semen, and stud service, and since 1997, embryo transplants.
- **program payments and insurance proceeds:** income from the following six sources:
 - provincial stabilization programs.
 - federal and provincial Business Risk Management and disaster assistance programs such as the Canadian Agricultural Income Stabilization (CAIS) program² and the AgriStability Program, including interim or targeted advance payments.
 - Gross Revenue Insurance Program (GRIP), now terminated.
 - government payments and other subsidies (such as hog incentive programs, acreage payments, assistance for clearing land and government grants).
 - aggregate amounts reported for subsidies, patronage dividends and reimbursements.
 - insurance proceeds from programs (private and government) for crops and livestock due to adverse weather conditions, disease or other reasons.

1. The federal dairy consumer subsidy, which moderated the price of industrial milk products sold to consumers by reducing the portion of producer revenues to be provided from the marketplace, has been phased out over a five-year period ending January 31, 2002. Under the *Canadian Dairy Commission Act*, enacted in 1966, producers in every province except Newfoundland and Labrador were paid subsidies on their industrial milk and cream shipments that were within quota and were needed to meet domestic demand. In January 2002, the CDC committed to have support prices cover the cost of production of 50% of Canadian dairy producers by 2006.

2. The CAIS program is being phased out. CAIS payments continue since producers can make claims going back a few historical years. The CAIS program was available to producers across Canada and provided assistance to those producers who had experienced a loss of income as a result of bovine spongiform encephalopathy (BSE) or other factors. The program integrated stabilization and disaster protection into a single program, helping producers protect their farming operations from both small and large drops in income. The CAIS program was a whole-farm program available to eligible farmers regardless of the commodities they produced.

In 2007, federal, provincial, and territorial Ministers of agriculture agreed to *Growing Forward*—a market-driven vision for Canada's agriculture, agri-food and agri-based products industry in every region of the country. As part of *Growing Forward*, a new suite of business risk management programs (including AgriStability and AgrilInvest) was made available. These programs replace the former Canadian Agricultural Income Stabilization (CAIS) program.

AgriStability. This is a margin-based program that provides income support when a producer experiences larger income losses. AgriStability replaces the coverage provided under CAIS for income declines of more than 15%. Payments are based on a decline in the farm's current year margin compared to an average historical margin. Payments started in the last quarter of 2007.

AgrilInvest. This program replaces the coverage under CAIS for margin losses of 15% or less. Through government and farmer contributions to producer accounts, it provides producers with flexible coverage for small income declines as well as support for investments to help mitigate risks or improve market income. Benefits are calculated on the basis of Allowable Net Sales (ANS).

For the 2007 program year, producers did not have to make a deposit to receive matching government funds. This was a transition measure for 2007 AgrilInvest.

As of 2008, producers can deposit up to 1.5% of their "Allowable Net Sales" annually in their AgrilInvest account and receive matching government contributions. Producers are limited to ANS of \$1.5 million per year. Based on this limit, the largest matching government contribution is \$22,500.

Most primary agricultural products are included in the calculation of "Allowable Net Sales" (sales of eligible commodities minus purchases of eligible commodities), the main exception being those covered by supply management (dairy, poultry and eggs).

The AgrilInvest account is comprised of two funds. Fund No. 1 holds producer deposits and Fund No. 2 contains the matching government contributions and all accumulated interest earned on both Fund 1 and Fund 2.

Producers started to receive government contributions under AgrilInvest in 2008. Withdrawals from Fund 2 by incorporated producers are included in program payments while withdrawals by unincorporated producers are included in off-farm income.

AgrilInvest Kickstart. To assist producers in the transition to the new suite of business risk management programs, the Government of Canada provided \$600 million to kickstart AgrilInvest accounts. Deposits were made to accounts based on 2.63% of a farmer's average "Allowable Net Sales" from previous years. There was a cap on average ANS of \$3 million. Based on the 2.63% payment rate, this means that a farmer's kickstart payment was capped at \$78,900.

Deposits were made to accounts in 2008 and 2009. Payments received from the AgrilInvest Kickstart Program by incorporated producers are included in program payments while payments received by unincorporated producers are included in off-farm income.

Exclusions: Payments received from the AgrilInvest Kickstart Program and withdrawals from AgrilInvest account (Fund 2)—which contains government contributions and interest earned on both Fund 1 and Fund 2—by unincorporated operators are included in off-farm income while payments from CAIS program and AgriStability, including interim or targeted advance payments, are included in program payments and insurance proceeds. Wind-down payments from Net Income Stabilization Account (NISA)³ (taxable amounts paid out of NISA Fund 2 account) received by unincorporated operators were also included in off-farm income.

Payments from AgriStability, AgrilInvest and CAIS to incorporated operators are included in program payments and insurance proceeds. Payments from NISA to these operators were also included in program payments and insurance proceeds.

3. The Net Income Stabilization Account (NISA) was established in 1991 under the *Farm Income Protection Act*. NISA was replaced by the Canadian Agricultural Income Stabilization program beginning with reference year 2003. The purpose of NISA was to encourage farm producers to save portion of their income for use during periods of reduced income. Producers could deposit up to 3% of their "Eligible Net Sales" annually in their NISA account and receive matching government contributions. The federal government and several provinces offered enhanced matching contributions over and above the base 3% on specified commodities. All these deposits earned a 3% interest bonus in addition to the regular rates offered by the financial institutions where the account was held. The NISA account was comprised of two funds. Fund No. 1 held producer deposits and Fund No. 2 contained the matching government contributions and all accumulated interest earned on both Fund 1 and Fund 2. Withdrawals from Fund 2 by incorporated producers are included in program payments while withdrawals by unincorporated producers are included in off-farm income. The last year for NISA contributions was 2003 as the program has been replaced by CAIS. Rules to wind down NISA accounts required producers to withdraw all their funds prior to March 31, 2009.

Dairy subsidies were not included in program payments.

- **total other revenues:** sum of revenues for custom work and machine rental, rental income, and miscellaneous revenues.
- **custom work and machine rental:** revenues from custom work, contract work, machinery leasing or rental, custom trucking, harvesting, crop dusting or spraying, seeding, etc.
- **rental income:** revenues from quota rental (such as milk or tobacco quota), the rental of land and/or buildings, and other rental income (such as the surface rental of oil or natural gas properties, right-of-way or road rent).
- **miscellaneous revenues:** includes cash advances net of cash advances repayment, patronage dividends (such as dividends from grain pools and payments from co-operatives, co-op proceeds), quota or levy refunds, revenues from the sale of sand and gravel, Goods and Services Tax/Harmonized Sales Tax (GST/HST) input tax credit, GST transitional credit (in 1991), GST federal sales tax inventory rebate (in 1991), and other farm income. Also included are revenues from the sale of logs, trees, wooden fence posts or any related forest products, such as chips or slab wood, net of logging expenses. This item is relatively more important in the Prairie provinces due, partly, to the Canadian Wheat Board's advances on producers' deliveries.

Profitability ratios: The profitability ratios measure farm's over-all effectiveness as shown by the returns generated on sales and investments. They include:

- **operating profit margin:** the ratio of net operating income to operating revenues, measured in percentage. It is a measure of profitability and the rate of return to farm capital, labour and management. This ratio is calculated by dividing the net operating income by the total operating revenues.
- **operating profit margin adjusted for capital cost allowance (CCA):** the ratio of net operating income adjusted for CCA to operating revenues, measured in percentage. It is a measure of profitability and the rate of return to farm capital, labour and management. This ratio is calculated by dividing the net operating income adjusted for CCA by the total operating revenues.
- **operating profit margin (excluding interest expenses):** this ratio is calculated by dividing the net operating income before interest expenses by the total operating revenues.

Quartile (boundary): Any of the three values that divide the units of a frequency distribution into four classes each containing the fourth (25%) of the total number of units such that the values (for example: operating profit margin) corresponding to the units in the first class are less than the first quartile, those in the second class are greater than the first quartile and less than the second quartile, and so on throughout.

Quintile: Quintile boundaries, which are four, are defined in a similar way as quartile boundaries except that the frequency distribution is divided into five classes each containing the fifth (20%) of the total number of units. Quintile can also refer to each of the five classes that were created.

Revenue class: The classification of farms based on total operating revenues.

Solvency ratios: The solvency ratios evaluate farm's debts as a ratio of amounts invested by owners. They include:

- **interest coverage:** the number of times a firm can meet the interest payments of its creditors. The greater the coverage, the greater the margin of safety. This ratio is calculated by dividing the net operating income before interest expenses by the amount of interest paid.

Total agricultural sales: Total crop revenues plus total livestock and product revenues (used in the calculation of the degree of specialization).

Unincorporated sector: Individual taxfilers who reported positive gross farm income or non-zero net farm income on their CRA T1 General—Income Tax and Benefit Return. Those taxfilers who are considered non-farmers for our purposes are excluded. For purposes of statistical tabulations, unincorporated farms with total operating revenues below \$10,000 are also excluded.

Appendix I

List of farm types

Text table 1

List of farm types available in the Agriculture Taxation Data Program

Description	NAICS	Codes available
Crop production	111 ¹	yes
Oilseed and grain farming	1111 ²	yes
Soybean farming	111110	yes
Oilseed (except soybean) farming	111120	yes
Dry pea and bean farming	111130	yes
Wheat farming	111140	yes
Corn farming	111150	yes
Rice farming	111160	no
Other grain farming	111190	yes
Vegetable and melon farming	1112	yes
Potato farming	111211 ²	yes
Other vegetable (except potato) and melon farming	111219 ²	yes
Fruit and tree nut farming	1113 ²	yes
Orange groves	111310	no
Citrus (except orange) groves	111320	no
Non-citrus fruit and tree nut farming	111330	no
Greenhouse, nursery and floriculture production	1114 ²	yes
Mushroom production	111411	yes
Nursery, floriculture and other greenhouse production	1114A ³	yes
Other food crops grown under cover	111419	no
Nursery and tree production	111421	no
Floriculture production	111422	no
Other crop farming	1119 ²	yes
Tobacco farming	111910	yes
Cotton farming	111920	no
Sugar cane farming	111930	no
Hay farming	111940	yes
Fruit and vegetable combination farming	111993	yes
Maple syrup and products production	111994 ⁴	yes
All other miscellaneous crop farming	111999	yes
Animal production	112 ¹	yes
Cattle ranching and farming	1121	yes
Beef cattle ranching and farming, including feedlots	112110 ²	yes
Dairy cattle and milk production	112120 ²	yes
Hog and pig farming	1122	yes
Hog and pig farming	112210 ²	yes
Poultry and egg production	1123 ²	yes
Chicken egg production	112310	yes
Broiler, turkey and all other poultry production	1123A ³	yes
Broiler and other meat-type chicken production	112320	no
Turkey production	112330	no
Combination poultry and egg production	112391	no
All other poultry production	112399	no
Poultry hatcheries	112340 ⁵	yes

See notes at the end of the table.

Text table 1 – continued

List of farm types available in the Agriculture Taxation Data Program

Description	NAICS	Codes available
Other animal production	112A ^{2,3}	yes
Sheep and goat farming	1124	yes
Sheep farming	112410	no
Goat farming	112420	no
Aquaculture	1125 ⁶	no
Aquaculture	112510 ⁶	no
Other animal production	1129	yes
Apiculture	112910	yes
Fur-bearing animal and rabbit production	112930	yes
Horse and all other animal production	1129A ³	yes
Horse and other equine production	112920	no
All other miscellaneous animal production	112999	no
Animal combination farming	112991	yes

1. One of the two agriculture subsectors presented in the data tables.
2. For the purpose of this publication, one of the eleven farm types presented in the data tables.
3. Farm types created by Agriculture Division of Statistics Canada for the purpose of statistical tabulations and to address the problems faced by the Agriculture Taxation Data Program (ATDP) in absence of detailed information on tax returns.
4. New NAICS industry for 2007.
5. Poultry hatcheries are included in ATDP estimates starting with reference year 2001.
6. Not included in ATDP estimates.

Appendix II

Further notes on data limitations

Impact on farm type classification

In the Agriculture Taxation Data Program (ATDP), some farms cannot be assigned the proper NAICS code because the information gathered from most of the data sources is not detailed enough. This results in an overestimation (or underestimation) of the number of farms for the farm types affected (and consequently, of the total operating revenues and expenses within these farm types).

- It is impossible to make a distinction between the following five farm types: farms growing faba beans for forage, fodder corn, oats for fodder, hay and grass seed. The first three farm types, which are comprised in the industry group 1111, Oilseed and grain farming, should have been classified to 111130, Dry pea and bean farming, 111150, Corn farming and 111190, Other grain farming, respectively. Hay farms and farms growing grass seed, which are included in the industry group 1119, Other crop farming, should have been classified to 111940, Hay farming and 111999, All other miscellaneous crop farming, respectively. In the ATDP, these five farm types are classified to 111940, Hay farming. This results in an overestimation of the number of farms included in Other crop farming (1119) and in an underestimation of the number of farms involved in Oilseed and grain farming (1111). (Results for both farm types are presented in this publication.)
- Depending on the type of tax returns, taxfilers may not have to provide detailed information on fruits and vegetables when filling out their tax returns. As a result, they may report their income from the sale of melons with fruits or vegetables. When detailed information is provided, all melons, including watermelons and cantaloupes, are included with vegetables in the ATDP. However, until the 2000 reference year, watermelons were included with fruits. This misclassification, coupled with the fact that the sale of melons may be recorded under fruits by taxfilers, may result in an overestimation of the number of farms classified to 1113, Fruit and tree nut farming and in an underestimation of the number of farms classified to 111219, Other vegetable (except potato) and melon farming.
- It is impossible in the ATDP to make a distinction between the following farm types: farms growing root crops (e.g., turnips) for livestock feed and those growing sugar beets, hops, mangels and other miscellaneous field crops. Under NAICS Canada, the farms in the first group are included in Other vegetable (except potato) and melon farming (111219) and those in the second, in All other miscellaneous crop farming (111999). In the ATDP, these farms are classified to 111999, All other miscellaneous crop farming, resulting in an overestimation of the farms classified to 1119, Other crop farming and hence in an underestimation of the farms primarily engaged in growing vegetables (111219).
- It is also impossible in the ATDP to distinguish farms growing vegetable bedding plants from farms growing other food crops under cover. NAICS Canada classifies these farms to 111219, Other vegetable (except potato) and melon farming, and to 111419, Other food crops grown under cover, respectively. In the ATDP, these farms are classified to 1114A, Nursery, floriculture and other greenhouse production. (NAICS code 1114A was created by the Agriculture Division of Statistics Canada.) This results in an overestimation of the number of farms included in the industry group 1114, Greenhouse, nursery and floriculture production and again, in an underestimation of the number of farms classified in Other vegetable (except potato) and melon farming (111219).

- In the ATDP, there is only one commodity code for exotic poultry, such as emu and ostrich, which also includes other animals, such as horses, ponies and dogs. All farms primarily engaged in raising animals recorded under that commodity code are included under 1129A, Horse and all animal production. (NAICS code 1129A was created by the Agriculture Division.) This results in an overestimation of the number of farms in Other animal production (112A) and in an underestimation of the number of farms in Poultry and egg production (1123). (NAICS code 112A was also created by the Agriculture Division.)
- Other farms could not be classified under their proper NAICS industry or national industry code. This has no impact on the farm types presented in this publication however, since these farms are included within appropriate standard farm types.¹ Consider the following examples: 1) Data for the different types of grains and oilseeds (wheat, oats, soybeans, etc.) were imputed to a greater extent for the data years 1996 to 2004 since the unincorporated source of electronically filed taxation data had no breakdown of grains and oilseeds available. This may have resulted in an overestimation or underestimation of some national industries (e.g., Soybean farming [111110] or Wheat farming [111140]). However, this had no impact upon the industry group 1111, Oilseed and grain farming. 2) Most data sources do not provide a breakdown between income derived from the sale of food crops grown under cover, nursery products and floriculture products. Under NAICS Canada, farms specialized in these three types of production are classified to 111419, Other food crops grown under cover, 111421, Nursery and tree production, and 111422, Floriculture production, respectively. In the ATDP, farms in these three types of production are classified to 1114A, Nursery, floriculture and other greenhouse production. This has no impact upon the industry group 1114, Greenhouse, nursery and floriculture production.

Impact at the item level

The sales of some items have also been affected by the above mentioned constraints in the ATDP codes. The items that are affected are summarized hereunder.

The sales of the following items are **underestimated**:

- The sales of **vegetables** are underestimated because the sales of root crops (such as turnips) for livestock feed are recorded under “other crops”, and those of vegetable bedding plants, under “greenhouse, nursery and floriculture products”. Until the 2000 reference year, the sales of vegetables were also underestimated because the sales of watermelons were recorded under “fruits”.
- The sales of faba beans for forage, fodder corn and oats for fodder are recorded under “forage crops (including seeds)” thus underestimating the item “**total grains and oilseeds**”.
- The sales of other poultry such as emu and ostrich are included with the sales of other livestock and products. Sales of **poultry and eggs** are therefore underestimated.

The sales of the following items are **overestimated**:

- The sales of faba beans for forage, fodder corn, oats for fodder are included under “forage crops (including seeds)” thus overestimating the sales of **forage crops (including seeds)**.
- Until the 2000 reference year, the sales of watermelons were recorded under “**fruits**” resulting in an overestimation of these sales.
- Sales of **other livestock and products** are slightly overestimated as they encompass the sales of exotic poultry.
- The sales of **other crops** are overestimated as they include the sales of root crops (such as turnips) for livestock feed.
- The sales of vegetable bedding plants are included in sales of **greenhouse, nursery and floriculture products**. These sales are consequently overestimated.

1. Refer to the 11 farm types that are presented in this publication. They serve as a basis for the ATDP estimates.