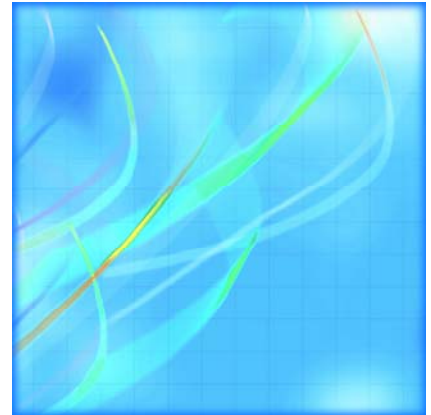




Catalogue no. 21-012-XIE

# Farm Operating Expenses and Depreciation Charges

Agriculture economic statistics



November 2006



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Statistics Canada  
Agriculture Division  
Farm Income and Prices Section

# Farm Operating Expenses and Depreciation Charges

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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
- 0s 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

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- **Marco Morin**, Chief, Farm Income and Prices Section
- **Bernie Rosien**, Analyst, Farm Expenses Unit
- **Brian Biggs**, Analyst, Farm Expenses Unit
- **Steve Partridge**, Subject matter officer, Farm Expenses Unit

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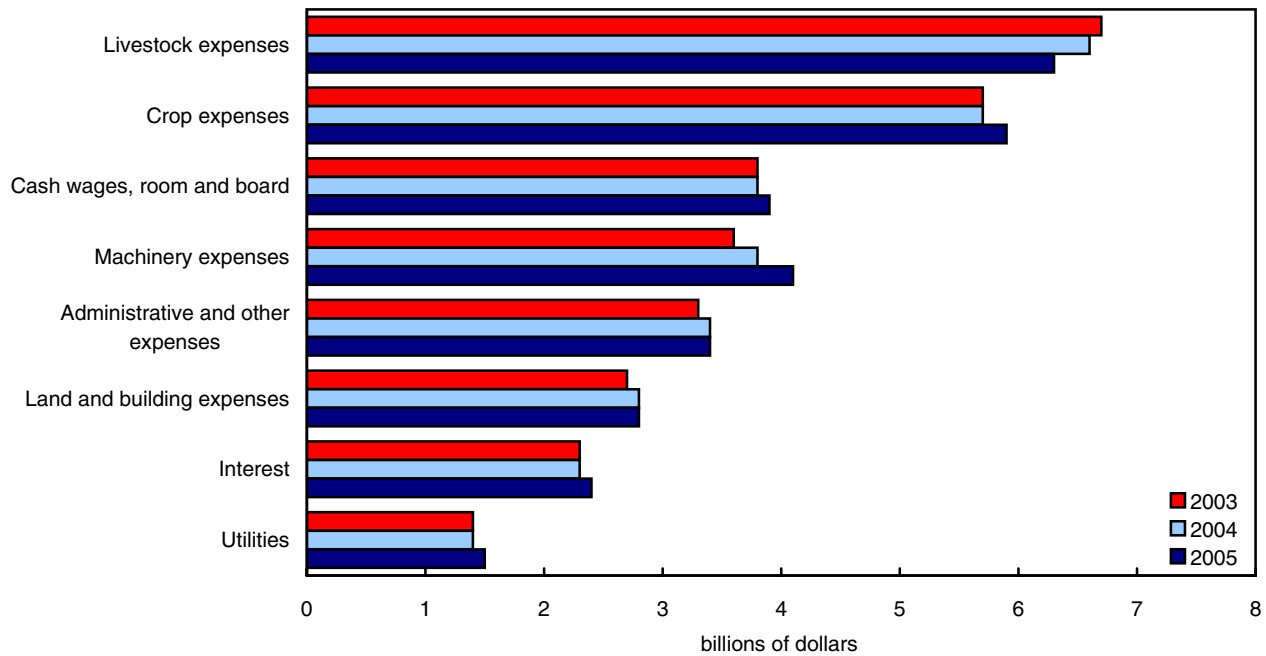
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# Highlights

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Farm operating expenses rose 1.7% nationally. Over the last five years, farm operating expenses have shown average annual increases of 2.7%. Soaring energy prices were the biggest factor. Most other expense items also rose, but a large decrease in feed costs dampened the increase.

**Chart 1**  
**Machinery expenses continue to increase in Canada in 2005**



## Analysis

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### Operating expenses: Soaring energy prices had big impact

Farm operating expenses rose 1.7% nationally. Over the last five years, farm operating expenses have shown average annual increases of 2.7%. Soaring energy prices were the biggest factor. Most other expense items also rose, but a large decrease in feed costs dampened the increase.

Expenses increased in all provinces except in Quebec and Manitoba, where they fell marginally primarily due to reduced feed costs. Elsewhere, the increases varied from a low of 1.2% in Nova Scotia to a high of 4.8% in British Columbia.

Almost two-thirds of the increase in gross operating expenses came from record high fuel costs, which were 17.3% above the levels in 2004.

Cattle and calf prices rose following the reopening of the U.S. border to trade in live cattle, resulting in a 24.0% gain in the purchase costs of livestock.

Cash wages continued their long-term increase, reaching \$3.9 billion in 2005, up 2.6% annually compared with a 1.3% increase in 2004.

Higher prices also led to a 3.0% increase in fertilizer expenses.

With both mortgage and non-mortgage debt increasing, interest expenses, at \$2.4 billion, climbed 4.3%, the first increase since 2000.

In contrast, lower grain and oilseed prices resulted in reduced feed prices. Feed costs fell 11.0% to \$4.3 billion, the lowest level since 2000.



## Related products

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### Selected publications from Statistics Canada

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21-007-X	Farm Product Price Index
21-010-X	Net Farm Income - Agriculture Economic Statistics
21-011-X	Farm Cash Receipts - Agriculture Economic Statistics
21-013-X	Value of Farm Capital - Agriculture Economic Statistics
21-014-X	Farm Debt Outstanding - Agriculture Economic Statistics
21-015-X	Direct Payments to Agriculture Producers - Agriculture Economic Statistics
21-016-X	Balance Sheet of the Agricultural Sector - Agriculture Economic Statistics
21-017-X	Agriculture Value Added Account - Agriculture Economic Statistics
21-018-X	Farm Business Cash Flows - Agriculture Economic Statistics
21-525-X	Understanding Measurements of Farm Income

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### Selected CANSIM tables from Statistics Canada

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002-0001	Farm cash receipts, annual
002-0002	Farm cash receipts, quarterly
002-0005	Farm operating expenses and depreciation charges
002-0009	Income of farm operators from farming operations

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### Selected surveys from Statistics Canada

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3437	Farm Cash Receipts
3439	National Farm Survey
3473	Net Farm Income

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## **Selected tables of Canadian statistics from Statistics Canada**

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- *Farm income, Canada*
- *Net farm income, by province*
- *Farm cash receipts, Canada (annual)*
- *Farm cash receipts, Canada (quarterly)*
- *Income of farm operators, by province*

# Statistical tables

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Farm Operating Expenses and Depreciation Charges – November 2006

**Table 1-1**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 1981**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	28	1,118	1,651	1,666	31,381	104,247	42,181	102,353	56,118	11,652	352,395
Cash rent	194	3,093	1,687	1,299	16,259	101,040	54,135	97,366	80,275	16,848	372,196
Share rent	10	201	60	65	992	28,809	28,219	147,563	89,309	2,975	298,203
Cash wages	3,766	15,195	26,162	20,627	151,256	385,877	61,729	121,099	158,693	111,624	1,056,028
Room and board	11	97	259	62	3,042	7,041	1,447	2,884	5,841	1,691	22,375
Interest	1,524	14,834	15,742	20,585	348,626	689,596	210,582	448,706	557,713	202,008	2,509,916
Repairs to buildings	377	2,305	3,713	3,005	50,593	66,753	21,940	38,225	50,652	11,071	248,634
Repairs to fences	81	424	662	393	7,092	10,281	4,991	13,630	21,084	3,514	62,152
Electricity	542	2,767	3,503	3,141	52,940	66,580	21,400	31,241	39,648	11,706	233,468
Telephone	128	610	1,047	821	9,270	18,048	5,584	13,626	15,000	4,292	68,426
Heating fuel	460	621	2,426	1,706	22,148	68,936	8,698	15,760	28,418	5,599	154,772
Machinery fuel	975	8,307	9,090	9,740	80,657	185,331	134,716	301,517	264,627	37,973	1,032,933
Machine repairs and other	795	10,502	9,988	11,575	111,921	219,532	116,460	274,561	263,454	42,293	1,061,081
Business insurance	393	1,313	1,615	1,890	46,497	57,929	14,463	28,793	32,889	9,634	195,416
Custom work	332	1,176	2,727	1,164	42,822	34,049	17,435	23,801	20,936	8,691	153,133
Stabilization premiums	0	6	6	0	8,637	3,261	12,646	34,248	15,314	16,321	90,439
Crop and hail insurance	2	1,078	201	406	5,136	15,660	21,049	87,685	37,140	2,095	170,452
Fertilizer	949	14,191	8,142	11,118	124,091	262,010	162,959	198,928	280,275	23,692	1,086,355
Lime	61	2,612	972	870	8,708	2,063	0	0	0	1,358	16,644
Pesticides	186	5,654	2,967	5,161	29,375	120,997	81,807	129,411	98,718	9,232	483,508
Commercial seed	266	2,473	3,222	3,104	51,899	126,928	36,984	39,129	30,429	12,552	306,986
Irrigation	0	0	0	0	0	0	0	475	8,596	2,031	11,102
Twine, wire and containers	337	2,552	1,784	1,448	18,889	29,825	5,114	8,141	10,922	6,384	85,396
Commercial feed	13,987	17,998	65,259	45,605	680,397	665,341	116,419	100,084	274,901	175,937	2,155,928
Livestock and poultry purchases	2,481	1,022	5,120	2,784	54,034	250,147	34,987	24,085	136,933	22,470	534,063
Artificial insemination and veterinary fees	105	1,601	2,330	1,481	36,250	54,906	8,260	15,198	28,439	9,500	158,070
Other	750	4,071	5,040	3,571	69,536	165,626	39,027	79,311	96,333	31,897	495,162
<b>Total gross operating expenses</b>	<b>28,740</b>	<b>115,821</b>	<b>175,375</b>	<b>153,287</b>	<b>2,062,448</b>	<b>3,740,813</b>	<b>1,263,232</b>	<b>2,377,820</b>	<b>2,702,657</b>	<b>795,040</b>	<b>13,415,233</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	16,316	46,350	9,525	12,556	0	0	84,747
Cash wages	..	..	..	..	..	..	..	..	..	..	..
Interest	0	0	1,008	2,314	67,837	0	0	0	12,543	12,399	96,101
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	280	0	280
Machinery fuel	38	92	119	177	2,607	11,246	2,419	19,807	4,631	513	41,649
Fertilizer	0	0	1,500	0	60	0	0	0	0	0	1,560
Lime	0	707	0	0	1,801	0	0	0	0	0	2,508
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	..	..	..	..	..	..	..	..	..	..	..
<b>Total rebates</b>	<b>38</b>	<b>799</b>	<b>2,627</b>	<b>2,491</b>	<b>88,621</b>	<b>57,596</b>	<b>11,944</b>	<b>32,363</b>	<b>17,454</b>	<b>12,912</b>	<b>226,845</b>
<b>Operating expenses after rebates</b>	<b>28,702</b>	<b>115,022</b>	<b>172,748</b>	<b>150,796</b>	<b>1,973,827</b>	<b>3,683,217</b>	<b>1,251,288</b>	<b>2,345,457</b>	<b>2,685,203</b>	<b>782,128</b>	<b>13,188,388</b>
Depreciation on buildings	748	3,396	7,896	4,004	64,586	195,833	25,889	67,211	128,101	37,190	534,854
Depreciation on machinery	1,170	14,713	14,716	13,916	176,342	414,686	225,117	607,385	543,574	66,210	2,077,829
<b>Total depreciation</b>	<b>1,918</b>	<b>18,109</b>	<b>22,612</b>	<b>17,920</b>	<b>240,928</b>	<b>610,519</b>	<b>251,006</b>	<b>674,596</b>	<b>671,675</b>	<b>103,400</b>	<b>2,612,683</b>
Total expenses before rebates	30,658	133,930	197,987	171,207	2,303,376	4,351,332	1,514,238	3,052,416	3,374,332	898,440	16,027,916
<b>Total rebates</b>	<b>38</b>	<b>799</b>	<b>2,627</b>	<b>2,491</b>	<b>88,621</b>	<b>57,596</b>	<b>11,944</b>	<b>32,363</b>	<b>17,454</b>	<b>12,912</b>	<b>226,845</b>
<b>Total expenses after rebates</b>	<b>30,620</b>	<b>133,131</b>	<b>195,360</b>	<b>168,716</b>	<b>2,214,755</b>	<b>4,293,736</b>	<b>1,502,294</b>	<b>3,020,053</b>	<b>3,356,878</b>	<b>885,528</b>	<b>15,801,071</b>

Note(s): The data in this table were last revised in June 1997.

**Table 1-2**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 1982**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	30	1,236	1,632	1,688	31,668	114,487	45,675	112,210	65,646	12,233	386,505
Cash rent	199	3,471	1,736	1,465	22,645	110,858	55,708	100,762	82,441	18,656	397,941
Share rent	10	229	74	75	1,389	30,096	33,057	137,575	86,896	3,509	292,910
Cash wages	4,448	17,156	29,497	24,080	192,130	426,587	75,127	140,551	196,835	129,944	1,236,355
Room and board	12	109	344	121	3,890	7,303	1,705	2,729	6,062	1,894	24,169
Interest	1,616	15,309	16,801	20,244	385,610	615,529	189,380	440,300	532,412	185,416	2,402,617
Repairs to buildings	425	2,503	4,032	3,263	49,615	74,937	23,587	35,303	49,504	12,972	256,141
Repairs to fences	74	391	600	435	6,865	10,993	4,495	8,503	21,980	3,634	57,970
Electricity	621	3,090	3,839	3,553	54,843	73,871	23,737	37,441	42,835	15,013	258,843
Telephone	115	694	1,218	948	9,707	19,799	5,860	15,327	16,000	4,743	74,411
Heating fuel	548	750	3,148	2,160	26,290	79,425	10,403	20,024	34,256	8,050	185,054
Machinery fuel	1,193	10,192	11,001	11,560	100,879	216,701	155,597	366,237	281,277	47,819	1,202,456
Machine repairs and other	880	11,033	10,807	11,928	120,099	228,514	119,948	286,093	260,357	49,996	1,099,655
Business insurance	393	1,542	2,119	2,350	56,169	63,545	16,388	32,297	33,916	11,050	219,769
Custom work	339	1,529	2,784	1,212	46,633	38,987	11,353	28,329	16,689	11,523	159,378
Stabilization premiums	0	380	750	314	13,836	2,537	9,939	37,949	21,378	33,294	120,377
Crop and hail insurance	3	1,047	234	452	6,379	19,642	26,007	96,398	38,380	2,403	190,945
Fertilizer	934	14,633	8,264	11,652	126,974	265,054	167,540	212,853	288,387	26,020	1,122,311
Lime	62	2,694	995	919	8,310	1,962	0	0	0	1,453	16,395
Pesticides	196	6,247	3,191	5,605	32,147	128,614	88,336	145,181	116,082	10,613	536,212
Commercial seed	301	2,566	3,304	3,130	55,838	124,437	39,542	34,703	32,189	12,470	308,480
Irrigation	0	0	0	0	0	0	0	627	9,299	2,072	11,998
Twine, wire and containers	395	2,821	2,209	1,572	23,773	35,370	6,183	8,616	13,185	7,226	101,350
Commercial feed	13,564	17,091	69,761	46,290	676,159	651,420	108,450	86,931	271,746	173,817	2,115,229
Livestock and poultry purchases	3,246	2,974	5,225	2,265	52,749	316,929	32,585	23,212	133,906	23,386	596,477
Artificial insemination and veterinary fees	129	1,911	2,797	1,910	42,097	59,679	10,128	15,500	30,201	12,197	176,549
Other	812	4,380	5,685	3,995	75,705	175,167	40,784	85,409	101,676	41,612	535,225
<b>Total gross operating expenses</b>	<b>30,545</b>	<b>125,978</b>	<b>192,047</b>	<b>163,186</b>	<b>2,222,399</b>	<b>3,892,443</b>	<b>1,301,514</b>	<b>2,511,060</b>	<b>2,783,535</b>	<b>863,015</b>	<b>14,085,722</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	19,840	50,378	9,513	12,871	0	0	92,602
Cash wages	..	..	..	..	..	..	..	..	..	..	..
Interest	0	0	1,160	0	112,104	15,050	1,785	0	22,775	8,075	160,949
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	680	0	680
Machinery fuel	17	109	112	184	2,998	11,964	2,337	2,710	5,191	521	26,143
Fertilizer	0	0	1,584	0	2	0	0	0	0	0	1,586
Lime	0	766	0	0	1,141	0	0	0	0	0	1,907
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	..	..	..	..	..	..	..	..	..	..	..
<b>Total rebates</b>	<b>17</b>	<b>875</b>	<b>2,856</b>	<b>184</b>	<b>136,085</b>	<b>77,392</b>	<b>13,635</b>	<b>15,581</b>	<b>28,646</b>	<b>8,596</b>	<b>283,867</b>
<b>Operating expenses after rebates</b>	<b>30,528</b>	<b>125,103</b>	<b>189,191</b>	<b>163,002</b>	<b>2,086,314</b>	<b>3,815,051</b>	<b>1,287,879</b>	<b>2,495,479</b>	<b>2,754,889</b>	<b>854,419</b>	<b>13,801,855</b>
Depreciation on buildings	665	3,204	7,919	4,022	67,866	190,799	24,253	74,025	128,789	34,673	536,215
Depreciation on machinery	1,248	15,356	16,023	14,095	191,469	437,274	250,096	666,180	592,323	69,252	2,253,316
<b>Total depreciation</b>	<b>1,913</b>	<b>18,560</b>	<b>23,942</b>	<b>18,117</b>	<b>259,335</b>	<b>628,073</b>	<b>274,349</b>	<b>740,205</b>	<b>721,112</b>	<b>103,925</b>	<b>2,789,531</b>
Total expenses before rebates	32,458	144,538	215,989	181,303	2,481,734	4,520,516	1,575,863	3,251,265	3,504,647	966,940	16,875,253
<b>Total rebates</b>	<b>17</b>	<b>875</b>	<b>2,856</b>	<b>184</b>	<b>136,085</b>	<b>77,392</b>	<b>13,635</b>	<b>15,581</b>	<b>28,646</b>	<b>8,596</b>	<b>283,867</b>
<b>Total expenses after rebates</b>	<b>32,441</b>	<b>143,663</b>	<b>213,133</b>	<b>181,119</b>	<b>2,345,649</b>	<b>4,443,124</b>	<b>1,562,228</b>	<b>3,235,684</b>	<b>3,476,001</b>	<b>958,344</b>	<b>16,591,386</b>

**Note(s):** The data in this table were last revised in June 1997.

## Farm Operating Expenses and Depreciation Charges – November 2006

**Table 1-3**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 1983**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
	thousands of dollars										
<b>Gross operating expenses</b>											
Property taxes	32	1,187	1,614	1,698	31,640	109,280	47,120	111,833	62,915	10,669	377,988
Cash rent	206	3,660	1,832	1,519	24,067	123,852	58,813	104,761	99,780	18,630	437,120
Share rent	11	396	95	104	1,832	31,141	33,346	143,212	82,835	3,266	296,238
Cash wages	4,642	21,038	34,709	25,703	219,053	449,439	73,521	155,575	208,790	140,268	1,332,738
Room and board	11	105	418	89	3,420	7,580	1,471	2,586	5,933	2,065	23,678
Interest	1,777	14,081	15,275	15,038	299,287	484,688	169,374	423,121	447,994	126,912	1,997,547
Repairs to buildings	455	2,628	4,234	3,542	51,371	81,600	21,561	35,621	45,648	13,560	260,220
Repairs to fences	78	332	463	231	7,114	10,085	4,710	9,075	18,626	2,281	52,995
Electricity	704	3,620	4,592	3,761	60,921	78,404	25,537	41,616	46,303	16,189	281,647
Telephone	120	727	1,233	977	10,081	20,928	6,543	16,644	16,594	5,217	79,064
Heating fuel	568	836	3,627	1,857	29,755	80,983	9,985	22,379	34,565	8,657	193,212
Machinery fuel	1,251	11,035	11,609	11,898	105,754	219,030	169,478	394,539	299,279	51,255	1,275,128
Machine repairs and other	932	11,299	11,239	12,340	129,747	232,820	125,478	305,800	279,585	50,296	1,159,536
Business insurance	389	1,574	2,331	2,562	60,407	68,340	17,672	35,328	35,030	11,503	235,136
Custom work	350	1,537	2,873	1,247	42,770	50,672	9,893	41,036	14,205	11,309	175,892
Stabilization premiums	0	86	121	8	19,493	682	19,903	45,002	23,151	30,223	138,669
Crop and hail insurance	2	1,100	220	977	11,970	21,323	28,182	103,943	66,616	2,464	236,797
Fertilizer	884	14,100	8,108	11,406	133,259	246,496	188,069	266,705	315,028	26,395	1,210,450
Lime	61	2,546	966	893	7,913	1,819	0	0	0	1,395	15,593
Pesticides	206	6,723	3,362	5,929	32,091	133,697	96,046	172,329	124,780	11,568	586,731
Commercial seed	330	2,443	3,396	3,160	68,143	140,540	44,985	43,671	36,116	11,849	354,633
Irrigation	0	0	0	0	0	0	0	731	10,121	2,112	12,964
Twine, wire and containers	450	3,434	2,505	1,687	26,302	36,596	6,213	8,763	13,763	8,102	107,815
Commercial feed	13,620	18,203	71,605	45,790	649,492	647,898	124,367	73,086	244,177	172,666	2,060,904
Livestock and poultry purchases	3,217	4,224	5,269	2,352	51,472	322,897	28,488	24,840	127,903	26,794	597,456
Artificial insemination and veterinary fees	137	1,953	2,890	2,015	45,297	63,638	10,518	16,946	32,129	12,566	188,089
Other	843	4,591	6,112	4,120	75,249	173,542	43,625	93,201	105,209	40,334	546,826
<b>Total gross operating expenses</b>	<b>31,276</b>	<b>133,458</b>	<b>200,698</b>	<b>160,903</b>	<b>2,197,900</b>	<b>3,837,970</b>	<b>1,364,898</b>	<b>2,692,343</b>	<b>2,797,075</b>	<b>818,545</b>	<b>14,235,066</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	20,610	54,075	9,237	13,115	0	0	97,037
Cash wages	..	..	..	..	..	..	..	..	..	..	..
Interest	0	0	1,130	0	70,210	3,200	2,049	3,308	56,121	6,872	142,890
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	2,328	0	2,328
Machinery fuel	13	99	90	144	4,126	14,367	2,216	2,514	4,423	426	28,418
Fertilizer	0	0	1,592	0	0	0	0	0	0	0	1,592
Lime	0	641	0	0	597	0	0	0	0	0	1,238
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	..	..	..	..	..	..	..	..	..	..	..
<b>Total rebates</b>	<b>13</b>	<b>740</b>	<b>2,812</b>	<b>144</b>	<b>95,543</b>	<b>71,642</b>	<b>13,502</b>	<b>18,937</b>	<b>62,872</b>	<b>7,298</b>	<b>273,503</b>
<b>Operating expenses after rebates</b>	<b>31,263</b>	<b>132,718</b>	<b>197,886</b>	<b>160,759</b>	<b>2,102,357</b>	<b>3,766,328</b>	<b>1,351,396</b>	<b>2,673,406</b>	<b>2,734,203</b>	<b>811,247</b>	<b>13,961,563</b>
Depreciation on buildings	630	3,343	8,332	4,231	70,215	176,063	24,424	73,721	121,051	35,976	517,986
Depreciation on machinery	1,277	14,648	16,729	14,027	190,233	441,439	259,327	696,005	604,749	70,558	2,308,992
<b>Total depreciation</b>	<b>1,907</b>	<b>17,991</b>	<b>25,061</b>	<b>18,258</b>	<b>260,448</b>	<b>617,502</b>	<b>283,751</b>	<b>769,726</b>	<b>725,800</b>	<b>106,534</b>	<b>2,826,978</b>
Total expenses before rebates	33,183	151,449	225,759	179,161	2,458,348	4,455,472	1,648,649	3,462,069	3,522,875	925,079	17,062,044
<b>Total rebates</b>	<b>13</b>	<b>740</b>	<b>2,812</b>	<b>144</b>	<b>95,543</b>	<b>71,642</b>	<b>13,502</b>	<b>18,937</b>	<b>62,872</b>	<b>7,298</b>	<b>273,503</b>
<b>Total expenses after rebates</b>	<b>33,170</b>	<b>150,709</b>	<b>222,947</b>	<b>179,017</b>	<b>2,362,805</b>	<b>4,383,830</b>	<b>1,635,147</b>	<b>3,443,132</b>	<b>3,460,003</b>	<b>917,781</b>	<b>16,788,541</b>

Note(s): The data in this table were last revised in June 1997.

**Table 1-4**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 1984**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	40	1,209	1,580	1,788	29,113	116,582	48,484	126,145	65,623	10,532	401,096
Cash rent	203	3,856	1,917	1,567	21,418	116,457	67,678	105,518	120,112	18,095	456,821
Share rent	12	505	118	121	2,106	31,116	30,694	137,447	77,740	3,194	283,053
Cash wages	5,386	22,423	39,523	27,428	223,547	464,351	84,996	168,521	217,790	154,103	1,408,068
Room and board	14	116	345	124	4,932	7,582	1,345	2,512	6,583	1,859	25,412
Interest	1,971	14,487	16,391	16,544	312,919	498,249	177,900	455,171	475,713	129,524	2,098,869
Repairs to buildings	456	2,596	4,441	3,338	50,986	84,019	23,650	34,433	45,402	16,201	265,522
Repairs to fences	77	286	474	224	8,997	10,384	4,354	9,126	19,328	2,740	55,990
Electricity	739	4,157	4,868	4,026	64,223	92,028	28,104	49,218	54,290	19,276	320,929
Telephone	124	785	1,241	981	9,786	22,007	6,654	18,276	17,265	5,405	82,524
Heating fuel	588	1,078	3,975	2,108	33,431	91,972	9,957	26,059	40,624	9,173	218,965
Machinery fuel	1,373	11,413	11,779	12,583	111,249	231,464	170,178	390,767	303,823	51,488	1,296,117
Machine repairs and other	1,023	11,245	12,009	12,842	134,210	243,501	130,076	289,839	268,338	48,787	1,151,870
Business insurance	419	1,663	2,397	2,671	59,764	71,604	18,446	38,791	39,355	11,526	246,636
Custom work	371	1,742	3,111	1,378	40,890	47,611	8,030	26,937	29,830	8,358	168,258
Stabilization premiums	0	0	0	0	34,412	2,080	18,792	35,729	20,456	31,296	142,765
Crop and hail insurance	2	1,180	223	1,192	7,973	21,360	33,826	106,110	71,423	3,163	246,452
Fertilizer	926	14,817	8,616	11,100	137,609	285,550	211,073	299,510	336,070	29,179	1,334,450
Lime	66	2,640	1,054	972	8,765	2,083	0	0	0	1,448	17,028
Pesticides	212	7,159	3,653	6,110	33,321	137,481	107,431	197,158	141,001	13,185	646,711
Commercial seed	399	2,893	3,969	2,361	72,649	137,703	49,578	53,664	40,910	12,762	376,888
Irrigation	0	0	0	0	0	0	0	820	10,763	2,112	13,695
Twine, wire and containers	511	3,889	2,948	1,857	28,537	38,956	6,145	8,893	14,848	10,077	116,661
Commercial feed	15,409	20,142	72,569	47,566	628,705	687,149	148,844	97,020	326,086	201,306	2,244,796
Livestock and poultry purchases	3,817	3,164	5,926	3,164	54,599	309,991	26,510	11,526	158,047	25,638	602,382
Artificial insemination and veterinary fees	151	2,062	2,976	2,189	46,022	64,688	13,176	19,081	36,376	13,377	200,098
Other	960	4,765	6,645	4,549	78,699	184,893	47,970	98,960	117,789	44,124	589,354
<b>Total gross operating expenses</b>	<b>35,249</b>	<b>140,272</b>	<b>212,748</b>	<b>168,783</b>	<b>2,238,862</b>	<b>4,000,861</b>	<b>1,473,891</b>	<b>2,807,231</b>	<b>3,055,585</b>	<b>877,928</b>	<b>15,011,410</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	22,978	71,620	9,110	20,820	0	0	124,528
Cash wages	..	..	..	..	..	..	..	..	..	..	..
Interest	0	0	1,153	0	65,087	2,894	6,448	10,887	48,933	10,981	146,383
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	3,045	0	3,045
Machinery fuel	10	93	86	163	4,281	14,295	2,186	3,417	4,145	443	29,119
Fertilizer	0	0	1,577	0	0	0	0	0	0	0	1,577
Lime	0	698	0	0	710	0	0	0	0	0	1,408
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	3,175	0	0	0	0	3,175
Livestock purchases	..	..	..	..	..	..	..	..	..	..	..
<b>Total rebates</b>	<b>10</b>	<b>791</b>	<b>2,816</b>	<b>163</b>	<b>93,056</b>	<b>91,984</b>	<b>17,744</b>	<b>35,124</b>	<b>56,123</b>	<b>11,424</b>	<b>309,235</b>
<b>Operating expenses after rebates</b>											
<b>Total operating expenses after rebates</b>	<b>35,239</b>	<b>139,481</b>	<b>209,932</b>	<b>168,620</b>	<b>2,145,806</b>	<b>3,908,877</b>	<b>1,456,147</b>	<b>2,772,107</b>	<b>2,999,462</b>	<b>866,504</b>	<b>14,702,175</b>
Depreciation on buildings	577	3,310	8,417	4,411	69,482	170,878	23,990	71,774	111,688	34,893	499,420
Depreciation on machinery	1,356	15,012	17,698	15,341	193,414	428,951	259,157	720,301	597,768	70,215	2,319,213
<b>Total depreciation</b>	<b>1,933</b>	<b>18,322</b>	<b>26,115</b>	<b>19,752</b>	<b>262,896</b>	<b>599,829</b>	<b>283,147</b>	<b>792,075</b>	<b>709,456</b>	<b>105,108</b>	<b>2,818,633</b>
Total expenses before rebates	37,182	158,594	238,863	188,535	2,501,758	4,600,690	1,757,038	3,599,306	3,765,041	983,036	17,830,043
<b>Total rebates</b>	<b>10</b>	<b>791</b>	<b>2,816</b>	<b>163</b>	<b>93,056</b>	<b>91,984</b>	<b>17,744</b>	<b>35,124</b>	<b>56,123</b>	<b>11,424</b>	<b>309,235</b>
<b>Total expenses after rebates</b>	<b>37,172</b>	<b>157,803</b>	<b>236,047</b>	<b>188,372</b>	<b>2,408,702</b>	<b>4,508,706</b>	<b>1,739,294</b>	<b>3,564,182</b>	<b>3,708,918</b>	<b>971,612</b>	<b>17,520,808</b>

Note(s): The data in this table were last revised in June 1997.

## Farm Operating Expenses and Depreciation Charges – November 2006

**Table 1-5**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 1985**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
	thousands of dollars										
<b>Gross operating expenses</b>											
Property taxes	57	1,293	1,581	1,830	29,424	125,793	47,111	125,261	66,630	10,591	409,571
Cash rent	164	4,031	1,983	1,611	20,546	113,777	68,342	105,026	104,004	19,095	438,579
Share rent	11	666	147	135	2,361	30,312	36,219	134,687	79,010	3,207	286,755
Cash wages	6,071	22,462	40,558	30,760	244,156	524,743	97,587	184,513	248,096	167,064	1,566,010
Room and board	17	149	342	132	5,077	8,658	1,428	2,929	6,932	1,854	27,518
Interest	1,845	12,786	16,061	18,524	312,899	494,952	177,428	446,303	477,627	127,829	2,086,254
Repairs to buildings	481	2,420	4,414	3,395	51,156	89,761	23,632	31,836	43,852	15,522	266,469
Repairs to fences	80	299	480	257	9,027	10,802	4,958	6,808	18,473	2,682	53,866
Electricity	794	4,322	5,225	4,247	69,238	107,086	32,093	54,243	62,769	22,465	362,482
Telephone	136	803	1,230	948	9,696	24,553	7,072	20,546	18,864	5,459	89,307
Heating fuel	618	1,283	4,065	2,317	31,362	96,090	16,606	40,538	45,148	13,039	251,066
Machinery fuel	1,381	11,545	11,851	12,450	118,047	236,101	167,343	391,334	312,778	51,628	1,314,458
Machine repairs and other	1,126	12,096	12,005	12,526	140,277	258,864	138,107	305,355	290,743	51,256	1,222,355
Business insurance	444	1,830	2,453	2,802	62,586	79,747	18,897	41,430	42,995	11,575	264,759
Custom work	384	2,058	2,679	1,645	40,632	62,950	13,998	21,310	24,175	7,061	176,892
Stabilization premiums	0	0	0	0	44,392	6,033	21,606	29,502	9,553	23,833	134,919
Crop and hail insurance	4	1,246	225	1,280	11,647	20,870	38,971	125,264	73,093	4,178	276,778
Fertilizer	904	15,922	8,742	11,417	141,604	291,212	219,153	310,925	335,543	36,488	1,371,910
Lime	67	2,527	1,059	981	8,671	2,100	0	0	0	1,829	17,234
Pesticides	233	7,958	3,737	6,159	36,024	141,906	111,902	221,930	150,048	14,606	694,503
Commercial seed	451	2,751	3,782	2,921	84,326	141,474	48,817	51,177	45,300	15,477	396,476
Irrigation	0	0	0	0	0	0	0	884	10,107	2,129	13,120
Twine, wire and containers	608	4,463	3,292	2,269	27,685	47,135	6,527	8,866	16,611	11,195	128,651
Commercial feed	16,811	19,996	66,865	49,570	633,757	642,031	144,324	117,451	330,567	190,423	2,211,795
Livestock and poultry purchases	4,215	4,135	5,918	2,752	57,808	322,029	24,564	12,306	138,470	24,502	596,699
Artificial insemination and veterinary fees	192	2,058	3,010	2,346	50,443	67,519	12,294	18,385	38,185	13,374	207,806
Other	1,057	4,879	6,675	5,000	79,663	192,030	50,698	104,418	122,350	44,880	611,650
<b>Total gross operating expenses</b>	<b>38,151</b>	<b>143,978</b>	<b>208,379</b>	<b>178,274</b>	<b>2,322,504</b>	<b>4,138,528</b>	<b>1,529,677</b>	<b>2,913,228</b>	<b>3,111,923</b>	<b>893,241</b>	<b>15,477,883</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	23,864	76,352	8,982	3,103	0	0	112,301
Cash wages	..	..	..	..	..	..	..	..	..	..	..
Interest	0	0	1,174	0	60,911	37,457	6,738	17,117	38,293	5,215	166,905
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	3,668	0	3,668
Machinery fuel	13	162	114	293	4,039	14,680	3,218	6,409	9,330	748	39,006
Fertilizer	0	0	1,565	0	0	0	0	0	16,525	0	18,090
Lime	0	567	0	0	721	0	0	0	0	0	1,288
Pesticides	0	0	0	0	0	0	0	0	2,585	0	2,585
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	13,238	0	13,238
Artificial insemination and veterinary fees	0	0	0	0	0	5,571	0	0	0	0	5,571
Livestock purchases	..	..	..	..	..	..	..	..	..	..	..
<b>Total rebates</b>	<b>13</b>	<b>729</b>	<b>2,853</b>	<b>293</b>	<b>89,535</b>	<b>134,060</b>	<b>18,938</b>	<b>26,629</b>	<b>83,639</b>	<b>5,963</b>	<b>362,652</b>
<b>Operating expenses after rebates</b>	<b>38,138</b>	<b>143,249</b>	<b>205,526</b>	<b>177,981</b>	<b>2,232,969</b>	<b>4,004,468</b>	<b>1,510,739</b>	<b>2,886,598</b>	<b>3,028,284</b>	<b>887,278</b>	<b>15,115,230</b>
Depreciation on buildings	540	3,451	8,650	4,621	66,734	157,101	23,381	66,114	104,671	33,503	468,766
Depreciation on machinery	1,384	15,092	17,932	15,550	190,682	419,471	243,325	701,137	600,851	70,190	2,275,614
<b>Total depreciation</b>	<b>1,924</b>	<b>18,543</b>	<b>26,582</b>	<b>20,171</b>	<b>257,416</b>	<b>576,572</b>	<b>266,706</b>	<b>767,251</b>	<b>705,522</b>	<b>103,693</b>	<b>2,744,380</b>
Total expenses before rebates	40,075	162,521	234,961	198,445	2,579,920	4,715,100	1,796,383	3,680,479	3,817,445	996,934	18,222,263
<b>Total rebates</b>	<b>13</b>	<b>729</b>	<b>2,853</b>	<b>293</b>	<b>89,535</b>	<b>134,060</b>	<b>18,938</b>	<b>26,629</b>	<b>83,639</b>	<b>5,963</b>	<b>362,652</b>
<b>Total expenses after rebates</b>	<b>40,062</b>	<b>161,792</b>	<b>232,108</b>	<b>198,152</b>	<b>2,490,385</b>	<b>4,581,040</b>	<b>1,777,445</b>	<b>3,653,849</b>	<b>3,733,806</b>	<b>990,971</b>	<b>17,859,610</b>

Note(s): The data in this table were last revised in June 1997.



**Table 1-6**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 1986**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	87	1,314	1,613	2,024	41,556	133,613	47,373	125,691	68,774	11,025	433,070
Cash rent	160	3,840	1,986	1,773	21,916	117,239	72,866	112,963	107,289	19,952	459,984
Share rent	10	445	135	107	2,595	29,000	25,495	118,189	75,164	3,282	254,422
Cash wages, room and board	6,860	25,062	44,570	33,797	264,126	561,139	101,444	191,574	270,153	171,791	1,670,516
Interest	1,913	13,169	15,628	18,700	306,242	460,770	169,476	462,926	444,461	119,713	2,012,998
Repairs to buildings and fences	604	3,084	5,258	4,281	68,886	100,565	32,681	50,123	77,225	19,835	362,542
Electricity	893	3,916	5,433	4,374	70,915	113,861	34,340	54,798	62,931	22,836	374,297
Telephone	155	950	1,202	1,100	10,500	25,000	7,724	19,794	20,613	5,705	92,743
Heating fuel	590	1,300	3,672	1,950	22,367	71,315	11,024	23,108	43,044	10,028	188,398
Machinery fuel	1,440	10,486	11,000	11,707	105,863	226,547	149,670	354,600	230,301	45,743	1,147,357
Machine repairs and other	1,229	12,744	12,510	12,688	161,065	283,330	139,893	294,372	331,884	52,539	1,302,254
Business insurance	535	1,930	2,648	2,966	72,529	84,628	20,778	43,956	44,495	13,506	287,971
Custom work	597	2,336	2,820	1,610	46,029	60,675	17,539	38,034	32,177	9,942	211,759
Stabilization premiums	0	521	1,159	622	57,309	13,278	19,430	25,280	15,102	22,795	155,496
Crop and hail insurance	4	1,294	244	1,059	11,949	24,849	36,602	147,278	93,534	4,584	321,397
Fertilizer and lime	1,028	17,264	9,394	12,110	148,497	267,826	199,373	323,463	311,148	34,173	1,324,276
Pesticides	260	7,818	3,600	6,024	37,341	136,917	106,100	224,854	148,943	14,108	685,965
Commercial seed	413	2,449	4,250	3,603	85,404	158,149	47,449	61,701	46,097	20,586	430,101
Irrigation	0	0	0	0	0	0	0	981	10,510	2,129	13,620
Twine, wire and containers	671	4,567	3,305	2,421	25,786	43,478	5,961	8,015	17,743	13,223	125,170
Commercial feed	17,830	20,590	62,459	45,450	638,106	649,327	151,630	104,914	329,224	184,486	2,204,016
Livestock and poultry purchases	4,254	4,977	7,087	3,894	64,654	337,519	28,770	16,890	177,158	28,068	673,271
Artificial insemination and veterinary fees	227	2,081	3,116	2,541	50,824	70,808	12,030	18,965	41,484	14,030	216,106
Legal and accounting fees	..	..	..	..	..	..	..	..	..	..	..
Other	1,136	4,904	6,816	5,200	81,598	194,945	49,486	106,145	124,029	45,699	619,958
<b>Total gross operating expenses</b>	<b>40,896</b>	<b>147,041</b>	<b>209,905</b>	<b>180,001</b>	<b>2,396,057</b>	<b>4,164,778</b>	<b>1,487,134</b>	<b>2,928,614</b>	<b>3,123,483</b>	<b>889,778</b>	<b>15,567,687</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	25,754	81,313	8,854	24	0	0	115,945
Cash wages	..	..	..	..	..	..	..	..	..	..	..
Interest	0	0	1,172	0	61,340	58,889	7,889	18,171	24,145	6,741	178,347
Electricity	0	0	0	0	2,116	0	0	0	0	0	2,116
Heating fuel	0	0	0	0	0	0	0	0	5,412	0	5,412
Machinery fuel	15	342	185	420	4,850	17,564	6,849	15,101	16,166	1,287	62,779
Fertilizer and lime	0	570	1,459	0	517	0	0	0	19,200	0	21,746
Pesticides	0	0	0	0	0	0	0	0	2,500	0	2,500
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	74,800	0	74,800
Artificial insemination and veterinary fees	0	0	0	0	0	6,969	0	0	0	0	6,969
Livestock purchases	..	..	..	..	..	..	..	..	..	..	..
<b>Total rebates</b>	<b>15</b>	<b>912</b>	<b>2,816</b>	<b>420</b>	<b>94,577</b>	<b>164,735</b>	<b>23,592</b>	<b>33,296</b>	<b>142,223</b>	<b>8,028</b>	<b>470,614</b>
<b>Operating expenses after rebates</b>	<b>40,881</b>	<b>146,129</b>	<b>207,089</b>	<b>179,581</b>	<b>2,301,480</b>	<b>4,000,043</b>	<b>1,463,542</b>	<b>2,895,318</b>	<b>2,981,260</b>	<b>881,750</b>	<b>15,097,073</b>
Depreciation on buildings	492	3,269	8,900	4,560	67,362	142,635	22,680	62,814	95,252	31,419	439,383
Depreciation on machinery	1,439	15,395	18,328	15,836	204,080	421,607	252,065	698,495	611,157	71,797	2,310,199
<b>Total depreciation</b>	<b>1,931</b>	<b>18,664</b>	<b>27,228</b>	<b>20,396</b>	<b>271,442</b>	<b>564,242</b>	<b>274,745</b>	<b>761,309</b>	<b>706,409</b>	<b>103,216</b>	<b>2,749,582</b>
Total expenses before rebates	42,827	165,705	237,133	200,397	2,667,499	4,729,020	1,761,879	3,689,923	3,829,892	992,994	18,317,269
<b>Total rebates</b>	<b>15</b>	<b>912</b>	<b>2,816</b>	<b>420</b>	<b>94,577</b>	<b>164,735</b>	<b>23,592</b>	<b>33,296</b>	<b>142,223</b>	<b>8,028</b>	<b>470,614</b>
<b>Total expenses after rebates</b>	<b>42,812</b>	<b>164,793</b>	<b>234,317</b>	<b>199,977</b>	<b>2,572,922</b>	<b>4,564,285</b>	<b>1,738,287</b>	<b>3,656,627</b>	<b>3,687,669</b>	<b>984,966</b>	<b>17,846,655</b>

**Note(s):** The data in this table were last revised in June 1999.

Farm Operating Expenses and Depreciation Charges – November 2006

**Table 1-7**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 1987**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	112	1,350	1,837	2,252	47,113	156,210	50,438	137,526	70,149	11,007	477,994
Cash rent	194	4,193	2,076	1,909	24,288	123,737	54,833	96,261	90,982	20,586	419,059
Share rent	12	413	135	120	2,759	24,283	23,010	111,155	63,131	2,858	227,876
Cash wages, room and board	7,906	26,856	47,533	36,445	280,126	595,412	108,534	190,596	297,263	195,286	1,785,957
Interest	2,238	12,731	16,374	19,507	305,912	444,174	172,351	477,078	453,290	115,285	2,018,940
Repairs to buildings and fences	610	3,407	5,520	4,875	85,542	116,338	37,276	55,145	98,813	21,693	429,219
Electricity	903	3,839	6,237	4,593	71,813	120,791	35,346	56,990	62,403	24,630	387,545
Telephone	183	1,077	1,313	1,263	11,300	27,016	8,655	20,212	20,661	5,968	97,648
Heating fuel	610	1,211	3,118	1,782	21,423	64,807	7,946	16,732	31,496	9,740	158,865
Machinery fuel	1,425	9,875	10,667	10,641	89,313	204,208	145,268	366,669	198,638	43,393	1,080,097
Machine repairs and other	1,411	13,584	14,967	14,369	180,309	302,787	146,631	336,454	312,081	55,822	1,378,415
Business insurance	536	2,120	2,805	3,085	82,556	97,239	23,607	44,203	44,755	13,618	314,524
Custom work	721	2,589	3,168	1,995	54,496	62,372	26,970	48,784	32,719	12,634	246,448
Stabilization premiums	0	830	1,453	516	70,615	23,686	16,667	27,011	25,386	12,041	178,205
Crop and hail insurance	3	1,296	272	1,171	15,051	22,837	33,310	111,921	78,720	5,189	269,770
Fertilizer and lime	1,232	18,416	10,234	12,847	153,645	275,900	188,943	300,224	274,587	32,894	1,268,922
Pesticides	285	7,994	3,750	6,047	39,063	141,212	107,310	206,879	131,915	13,559	658,014
Commercial seed	446	3,082	4,120	3,879	80,708	192,132	44,428	53,086	46,677	22,307	450,865
Irrigation	0	0	0	0	0	0	0	883	10,620	2,501	14,004
Twine, wire and containers	680	4,724	3,242	2,843	26,615	43,557	6,237	9,121	18,770	13,249	129,038
Commercial feed	18,167	21,448	64,353	47,233	659,121	680,738	153,938	95,087	272,866	165,833	2,178,784
Livestock and poultry purchases	4,494	4,182	8,962	3,645	67,491	358,265	32,447	48,575	309,086	34,327	871,474
Artificial insemination and veterinary fees	266	2,210	3,426	2,795	61,900	75,163	14,016	23,183	45,342	14,173	242,474
Legal and accounting fees	..	..	..	..	..	..	..	..	..	..	..
Other	1,191	4,956	7,184	5,673	84,885	201,993	50,034	107,854	125,385	45,157	634,312
<b>Total gross operating expenses</b>	<b>43,625</b>	<b>152,383</b>	<b>222,746</b>	<b>189,485</b>	<b>2,516,044</b>	<b>4,354,857</b>	<b>1,488,195</b>	<b>2,941,629</b>	<b>3,115,735</b>	<b>893,750</b>	<b>15,918,449</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	26,486	115,748	18,780	0	0	0	161,014
Cash wages	..	..	..	..	..	..	..	..	..	..	..
Interest	0	0	1,183	0	52,680	83,635	1,587	17,186	16,260	5,417	177,948
Electricity	0	0	0	0	2,009	0	0	0	0	0	2,009
Heating fuel	0	0	0	0	0	0	0	0	2,743	0	2,743
Machinery fuel	24	418	217	335	3,896	17,018	5,572	36,434	7,836	856	72,606
Fertilizer and lime	0	847	1,508	0	602	0	0	0	16,420	0	19,377
Pesticides	0	0	0	0	0	0	0	0	789	0	789
Commercial seed	0	24	0	0	0	0	0	0	0	0	24
Commercial feed	0	0	0	0	0	0	0	0	71,530	419	71,949
Artificial insemination and veterinary fees	0	0	0	0	0	22,802	0	0	0	0	22,802
Livestock purchases	..	..	..	..	..	..	..	..	..	..	..
<b>Total rebates</b>	<b>24</b>	<b>1,289</b>	<b>2,908</b>	<b>335</b>	<b>85,673</b>	<b>239,203</b>	<b>25,939</b>	<b>53,620</b>	<b>115,578</b>	<b>6,692</b>	<b>531,261</b>
<b>Operating expenses after rebates</b>	<b>43,601</b>	<b>151,094</b>	<b>219,838</b>	<b>189,150</b>	<b>2,430,371</b>	<b>4,115,654</b>	<b>1,462,256</b>	<b>2,888,009</b>	<b>3,000,157</b>	<b>887,058</b>	<b>15,387,188</b>
Depreciation on buildings	555	3,390	9,487	4,749	72,162	144,028	21,930	57,788	92,528	30,259	436,876
Depreciation on machinery	1,440	15,128	18,199	16,191	213,747	419,980	243,781	680,026	593,927	72,359	2,274,778
<b>Total depreciation</b>	<b>1,995</b>	<b>18,518</b>	<b>27,686</b>	<b>20,940</b>	<b>285,909</b>	<b>564,008</b>	<b>265,711</b>	<b>737,814</b>	<b>686,455</b>	<b>102,618</b>	<b>2,711,654</b>
Total expenses before rebates	45,620	170,901	250,432	210,425	2,801,953	4,918,865	1,753,906	3,679,443	3,802,190	996,368	18,630,103
<b>Total rebates</b>	<b>24</b>	<b>1,289</b>	<b>2,908</b>	<b>335</b>	<b>85,673</b>	<b>239,203</b>	<b>25,939</b>	<b>53,620</b>	<b>115,578</b>	<b>6,692</b>	<b>531,261</b>
<b>Total expenses after rebates</b>	<b>45,596</b>	<b>169,612</b>	<b>247,524</b>	<b>210,090</b>	<b>2,716,280</b>	<b>4,679,662</b>	<b>1,727,967</b>	<b>3,625,823</b>	<b>3,686,612</b>	<b>989,676</b>	<b>18,098,842</b>

Note(s): The data in this table were last revised in June 1999.

**Table 1-8**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 1988**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	130	1,406	1,935	2,336	49,458	153,994	50,408	138,036	73,023	12,448	483,174
Cash rent	195	4,951	2,321	2,026	24,901	123,288	57,512	98,029	102,429	20,609	436,261
Share rent	12	325	169	98	3,034	24,244	23,995	101,837	75,589	2,484	231,787
Cash wages, room and board	8,827	28,990	52,266	38,102	309,438	618,046	119,544	189,611	279,957	208,027	1,852,808
Interest	2,401	14,101	16,928	17,559	313,450	422,729	158,637	439,476	408,495	111,809	1,905,585
Repairs to buildings and fences	685	3,558	5,808	4,592	94,515	120,033	38,212	54,768	97,155	23,274	442,600
Electricity	959	4,108	6,353	4,517	79,116	126,864	36,407	56,905	64,276	25,985	405,490
Telephone	214	1,195	1,443	1,367	12,348	28,023	10,622	22,419	22,196	6,486	106,313
Heating fuel	670	1,203	3,165	1,886	25,647	66,987	7,298	14,349	27,522	9,388	158,115
Machinery fuel	1,400	10,206	10,580	10,578	87,989	204,072	125,002	329,139	204,509	43,687	1,027,162
Machine repairs and other	1,572	12,834	14,928	14,278	192,237	311,048	144,315	326,831	312,724	54,911	1,385,678
Business insurance	541	2,354	2,973	3,157	87,008	105,539	23,487	46,008	46,729	15,023	332,819
Custom work	829	2,848	3,263	2,413	54,372	59,841	24,985	59,203	35,035	15,929	258,718
Stabilization premiums	0	72	296	49	65,115	32,363	22,162	55,891	39,394	27,136	242,478
Crop and hail insurance	8	1,295	258	1,072	15,672	19,791	30,357	102,700	79,626	5,139	255,918
Fertilizer and lime	1,363	18,809	10,579	13,331	157,727	291,085	197,141	269,106	283,131	30,619	1,272,891
Pesticides	290	8,664	3,877	6,131	44,038	146,052	119,542	213,296	142,817	13,136	697,843
Commercial seed	481	2,833	4,299	4,205	85,387	205,650	48,387	58,334	45,632	32,000	487,208
Irrigation	0	0	0	0	0	0	0	922	10,994	2,501	14,417
Twine, wire and containers	790	4,538	3,633	3,187	29,925	50,013	6,341	9,540	21,211	14,644	143,822
Commercial feed	20,519	24,416	70,181	48,824	689,100	774,529	164,801	134,852	333,729	180,623	2,441,574
Livestock and poultry purchases	4,972	5,673	9,407	3,714	67,190	361,786	32,301	56,418	306,019	37,226	884,706
Artificial insemination and veterinary fees	288	2,508	3,844	2,948	67,916	80,110	15,079	25,642	49,361	15,181	262,877
Legal and accounting fees	..	..	..	..	..	..	..	..	..	..	..
Other	1,328	5,252	7,867	6,170	92,728	216,120	52,296	109,355	133,450	49,102	673,668
<b>Total gross operating expenses</b>	<b>48,474</b>	<b>162,139</b>	<b>236,373</b>	<b>192,540</b>	<b>2,648,311</b>	<b>4,542,207</b>	<b>1,508,831</b>	<b>2,912,667</b>	<b>3,195,003</b>	<b>957,367</b>	<b>16,403,912</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	27,913	122,399	6,919	0	0	0	157,231
Cash wages	..	..	..	..	..	..	..	..	..	..	..
Interest	0	0	1,193	0	58,910	64,744	1,651	14,573	12,532	636	154,239
Electricity	0	0	0	0	2,264	0	0	0	0	0	2,264
Heating fuel	0	0	0	0	0	0	0	0	3,975	0	3,975
Machinery fuel	32	674	291	578	3,721	17,011	5,468	28,892	7,130	1,010	64,807
Fertilizer and lime	0	1,276	1,614	0	457	0	0	0	16,146	0	19,493
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	24	0	0	0	0	0	0	0	0	24
Commercial feed	0	0	0	0	0	0	0	0	47,262	1,373	48,635
Artificial insemination and veterinary fees	0	0	0	0	0	11,150	0	0	0	0	11,150
Livestock purchases	..	..	..	..	..	..	..	..	..	..	..
<b>Total rebates</b>	<b>32</b>	<b>1,974</b>	<b>3,098</b>	<b>578</b>	<b>93,265</b>	<b>215,304</b>	<b>14,038</b>	<b>43,465</b>	<b>87,045</b>	<b>3,019</b>	<b>461,818</b>
<b>Operating expenses after rebates</b>	<b>48,442</b>	<b>160,165</b>	<b>233,275</b>	<b>191,962</b>	<b>2,555,046</b>	<b>4,326,903</b>	<b>1,494,793</b>	<b>2,869,202</b>	<b>3,107,958</b>	<b>954,348</b>	<b>15,942,094</b>
Depreciation on buildings	625	3,511	10,101	4,941	76,456	167,944	20,955	56,641	91,662	32,367	465,203
Depreciation on machinery	1,638	15,774	19,765	17,304	227,590	435,764	250,685	667,144	594,835	74,544	2,305,043
<b>Total depreciation</b>	<b>2,263</b>	<b>19,285</b>	<b>29,866</b>	<b>22,245</b>	<b>304,046</b>	<b>603,708</b>	<b>271,640</b>	<b>723,785</b>	<b>686,497</b>	<b>106,911</b>	<b>2,770,246</b>
Total expenses before rebates	50,737	181,424	266,239	214,785	2,952,357	5,145,915	1,780,471	3,636,452	3,881,500	1,064,278	19,174,158
<b>Total rebates</b>	<b>32</b>	<b>1,974</b>	<b>3,098</b>	<b>578</b>	<b>93,265</b>	<b>215,304</b>	<b>14,038</b>	<b>43,465</b>	<b>87,045</b>	<b>3,019</b>	<b>461,818</b>
<b>Total expenses after rebates</b>	<b>50,705</b>	<b>179,450</b>	<b>263,141</b>	<b>214,207</b>	<b>2,859,092</b>	<b>4,930,611</b>	<b>1,766,433</b>	<b>3,592,987</b>	<b>3,794,455</b>	<b>1,061,259</b>	<b>18,712,340</b>

**Note(s):** The data in this table were last revised in June 1999.

## Farm Operating Expenses and Depreciation Charges – November 2006

**Table 1-9**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 1989**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	152	1,431	1,942	2,082	52,167	159,134	49,133	141,447	77,731	12,825	498,044
Cash rent	213	5,591	2,443	2,248	28,643	123,369	63,271	115,242	112,296	22,550	475,866
Share rent	13	292	161	94	3,208	25,278	27,033	132,332	81,285	2,108	271,804
Cash wages, room and board	9,024	29,744	53,866	43,428	335,440	655,129	129,284	212,792	299,212	224,070	1,991,989
Interest	2,673	15,023	18,909	17,597	352,454	435,113	161,185	426,955	399,893	111,076	1,940,878
Repairs to buildings and fences	720	3,782	5,796	4,801	93,097	122,780	40,616	52,633	93,286	23,382	440,893
Electricity	969	3,903	6,173	4,698	84,196	135,233	40,103	59,750	68,132	26,184	429,341
Telephone	235	1,182	1,565	1,428	13,726	28,388	11,386	25,412	24,046	6,661	114,029
Heating fuel	716	1,137	3,265	1,950	27,882	72,402	7,465	16,039	29,753	10,266	170,875
Machinery fuel	1,414	10,456	10,780	10,753	97,492	210,568	134,320	351,025	214,813	45,553	1,087,174
Machine repairs and other	1,638	14,136	15,259	16,015	198,415	304,368	158,823	358,253	349,523	59,894	1,476,324
Business insurance	526	2,477	3,304	3,466	86,257	109,039	23,853	45,605	51,085	16,024	341,636
Custom work	995	3,375	3,881	3,086	50,596	55,789	26,226	64,667	31,683	23,413	263,711
Stabilization premiums	0	598	863	497	76,285	-8,829	34,006	87,778	66,551	14,078	271,827
Crop and hail insurance	3	1,224	274	956	19,719	26,845	50,665	182,594	109,240	4,787	396,307
Fertilizer and lime	1,401	19,203	10,265	13,556	162,076	280,682	183,307	263,427	308,767	32,129	1,274,813
Pesticides	298	8,640	4,268	6,605	45,645	153,656	115,739	225,567	158,186	13,723	732,327
Commercial seed	529	4,191	4,275	5,103	85,677	212,660	47,983	53,576	48,905	38,096	500,995
Irrigation	0	0	0	0	0	0	0	936	11,541	2,418	14,895
Twine, wire and containers	841	4,643	3,741	3,493	34,885	49,652	6,596	9,397	21,128	16,023	150,399
Commercial feed	21,337	27,245	73,929	47,942	705,461	825,946	183,640	121,633	399,051	213,044	2,619,228
Livestock and poultry purchases	5,010	5,320	9,194	4,209	68,527	331,279	30,750	57,100	343,527	39,996	894,912
Artificial insemination and veterinary fees	308	2,754	4,134	3,436	71,415	84,223	16,698	24,922	56,464	17,057	281,411
Legal and accounting fees	..	..	..	..	..	..	..	..	..	..	..
Other	1,375	5,491	8,437	6,855	99,272	228,532	56,213	121,516	148,810	53,932	730,433
<b>Total gross operating expenses</b>	<b>50,390</b>	<b>171,838</b>	<b>246,724</b>	<b>204,298</b>	<b>2,792,535</b>	<b>4,621,236</b>	<b>1,598,295</b>	<b>3,150,598</b>	<b>3,504,908</b>	<b>1,029,289</b>	<b>17,370,111</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	29,969	109,272	0	0	0	0	139,241
Cash wages	..	..	..	..	..	..	..	..	..	..	..
Interest	0	0	1,142	235	83,840	33,267	2,276	11,127	10,322	0	142,209
Electricity	0	0	0	0	2,335	0	0	0	0	0	2,335
Heating fuel	0	0	0	0	0	0	0	0	2,813	0	2,813
Machinery fuel	35	519	222	453	2,809	14,722	3,521	19,203	4,758	721	46,963
Fertilizer and lime	0	610	1,580	0	354	0	0	0	18,143	0	20,687
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	24	0	0	0	0	0	0	0	0	24
Commercial feed	0	0	0	0	0	0	0	0	47,614	1,491	49,105
Artificial insemination and veterinary fees	0	0	0	0	0	817	0	0	0	0	817
Livestock purchases	..	..	..	..	..	..	..	..	..	..	..
<b>Total rebates</b>	<b>35</b>	<b>1,153</b>	<b>2,944</b>	<b>688</b>	<b>119,307</b>	<b>158,078</b>	<b>5,797</b>	<b>30,330</b>	<b>83,650</b>	<b>2,212</b>	<b>404,194</b>
<b>Operating expenses after rebates</b>	<b>50,355</b>	<b>170,685</b>	<b>243,780</b>	<b>203,610</b>	<b>2,673,228</b>	<b>4,463,158</b>	<b>1,592,498</b>	<b>3,120,268</b>	<b>3,421,258</b>	<b>1,027,077</b>	<b>16,965,917</b>
Depreciation on buildings	703	3,852	11,175	5,239	83,346	216,843	23,047	57,828	102,907	36,347	541,287
Depreciation on machinery	1,936	17,616	20,781	17,660	237,579	451,708	254,133	657,266	613,341	80,178	2,352,198
<b>Total depreciation</b>	<b>2,639</b>	<b>21,468</b>	<b>31,956</b>	<b>22,899</b>	<b>320,925</b>	<b>668,551</b>	<b>277,180</b>	<b>715,094</b>	<b>716,248</b>	<b>116,525</b>	<b>2,893,485</b>
Total expenses before rebates	53,029	193,306	278,680	227,197	3,113,460	5,289,787	1,875,475	3,865,692	4,221,156	1,145,814	20,263,596
<b>Total rebates</b>	<b>35</b>	<b>1,153</b>	<b>2,944</b>	<b>688</b>	<b>119,307</b>	<b>158,078</b>	<b>5,797</b>	<b>30,330</b>	<b>83,650</b>	<b>2,212</b>	<b>404,194</b>
<b>Total expenses after rebates</b>	<b>52,994</b>	<b>192,153</b>	<b>275,736</b>	<b>226,509</b>	<b>2,994,153</b>	<b>5,131,709</b>	<b>1,869,678</b>	<b>3,835,362</b>	<b>4,137,506</b>	<b>1,143,602</b>	<b>19,859,402</b>

Note(s): The data in this table were last revised in June 1999.

**Table 1-10**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 1990**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	168	1,463	2,019	1,886	60,845	162,349	40,311	147,336	83,221	13,074	512,672
Cash rent	227	6,524	2,658	2,461	29,518	132,813	66,704	105,133	114,321	22,171	482,530
Share rent	14	190	167	83	3,670	31,422	28,084	139,607	79,262	2,892	285,391
Cash wages, room and board	10,330	33,244	55,463	44,981	357,221	665,354	130,644	209,292	311,033	229,282	2,046,844
Interest	2,869	15,997	20,703	17,587	387,095	466,078	173,283	417,886	407,083	117,229	2,025,810
Repairs to buildings and fences	837	3,924	5,669	4,738	93,365	130,041	41,694	55,392	101,047	22,685	459,392
Electricity	1,021	3,840	6,337	4,393	87,799	135,973	41,397	60,571	68,553	24,374	434,258
Telephone	312	1,206	1,686	1,533	14,601	31,238	12,168	30,200	28,608	6,908	128,460
Heating fuel	721	1,146	3,543	1,788	34,987	77,505	8,327	17,336	31,814	10,408	187,575
Machinery fuel	1,550	10,605	11,234	11,672	105,221	215,704	150,415	375,732	279,035	49,495	1,210,663
Machine repairs and other	1,684	14,844	15,575	17,087	201,204	320,885	159,988	359,881	362,680	65,280	1,519,108
Business insurance	597	2,719	3,687	3,898	89,517	113,684	26,270	48,071	52,060	19,068	359,571
Custom work	1,219	4,095	3,372	3,679	48,758	65,424	23,071	57,664	14,182	21,346	242,810
Stabilization premiums	0	530	918	471	90,952	20,544	32,234	79,135	60,927	11,890	297,601
Crop and hail insurance	15	1,388	281	854	21,954	33,210	48,747	144,731	67,849	4,916	323,945
Fertilizer and lime	1,251	20,017	10,537	14,391	154,590	252,578	186,594	247,116	293,774	32,990	1,213,838
Pesticides	263	8,962	4,448	7,149	46,147	152,395	115,908	218,764	158,443	17,501	729,980
Commercial seed	495	5,101	4,600	6,219	89,306	226,246	49,359	63,232	53,350	34,555	532,463
Irrigation	0	0	0	0	0	0	0	938	12,357	3,070	16,365
Twine, wire and containers	927	3,986	3,421	3,696	40,598	61,606	6,992	11,078	22,567	17,803	172,674
Commercial feed	22,310	22,764	68,320	46,816	697,649	708,691	154,898	106,751	343,493	197,661	2,369,353
Livestock and poultry purchases	5,948	4,273	10,205	4,624	78,539	315,260	32,348	47,311	311,343	40,407	850,258
Artificial insemination and veterinary fees	402	2,666	4,362	3,477	76,665	90,938	18,423	27,092	64,425	17,764	306,214
Legal and accounting fees	837	2,882	4,337	4,623	62,706	98,168	26,574	54,785	74,429	27,475	356,816
Other	708	2,862	4,300	2,666	39,991	135,003	34,536	71,014	85,822	29,248	406,150
<b>Total gross operating expenses</b>	<b>54,705</b>	<b>175,228</b>	<b>247,842</b>	<b>210,772</b>	<b>2,912,898</b>	<b>4,643,109</b>	<b>1,608,969</b>	<b>3,096,048</b>	<b>3,481,678</b>	<b>1,039,492</b>	<b>17,470,741</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	31,253	110,363	0	0	0	0	141,616
Cash wages	..	..	..	..	..	..	..	..	..	..	..
Interest	0	0	614	266	99,010	52,106	0	8,487	9,954	0	170,437
Electricity	0	0	0	0	2,620	0	0	0	0	0	2,620
Heating fuel	0	0	0	0	0	0	0	0	2,294	0	2,294
Machinery fuel	23	599	234	349	2,342	13,835	3,304	4,624	3,822	655	29,787
Fertilizer and lime	0	611	1,204	0	115	0	0	0	19,666	0	21,596
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	26	0	0	0	0	0	0	0	0	26
Commercial feed	0	0	0	0	0	0	0	0	38,752	161	38,913
Artificial insemination and veterinary fees	0	0	0	0	0	6,596	0	0	0	0	6,596
Livestock purchases	0	0	868	72	0	0	0	0	0	0	940
<b>Total rebates</b>	<b>23</b>	<b>1,236</b>	<b>2,920</b>	<b>687</b>	<b>135,340</b>	<b>182,900</b>	<b>3,304</b>	<b>13,111</b>	<b>74,488</b>	<b>816</b>	<b>414,825</b>
<b>Operating expenses after rebates</b>	<b>54,682</b>	<b>173,992</b>	<b>244,922</b>	<b>210,085</b>	<b>2,777,558</b>	<b>4,460,209</b>	<b>1,605,665</b>	<b>3,082,937</b>	<b>3,407,190</b>	<b>1,038,676</b>	<b>17,055,916</b>
Depreciation on buildings	790	4,638	12,316	5,793	92,967	245,551	25,754	58,688	110,192	41,688	598,377
Depreciation on machinery	2,261	18,077	21,079	19,212	247,798	465,841	256,068	640,970	635,196	84,274	2,390,776
<b>Total depreciation</b>	<b>3,051</b>	<b>22,715</b>	<b>33,395</b>	<b>25,005</b>	<b>340,765</b>	<b>711,392</b>	<b>281,822</b>	<b>699,658</b>	<b>745,388</b>	<b>125,962</b>	<b>2,989,153</b>
Total expenses before rebates	57,756	197,943	281,237	235,777	3,253,663	5,354,501	1,890,791	3,795,706	4,227,066	1,165,454	20,459,894
<b>Total rebates</b>	<b>23</b>	<b>1,236</b>	<b>2,920</b>	<b>687</b>	<b>135,340</b>	<b>182,900</b>	<b>3,304</b>	<b>13,111</b>	<b>74,488</b>	<b>816</b>	<b>414,825</b>
<b>Total expenses after rebates</b>	<b>57,733</b>	<b>196,707</b>	<b>278,317</b>	<b>235,090</b>	<b>3,118,323</b>	<b>5,171,601</b>	<b>1,887,487</b>	<b>3,782,595</b>	<b>4,152,578</b>	<b>1,164,638</b>	<b>20,045,069</b>

**Note(s):** The data in this table were last revised in June 1999.

Farm Operating Expenses and Depreciation Charges – November 2006

**Table 1-11**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 1991**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	168	1,563	2,222	1,726	73,745	180,777	40,605	152,541	86,581	13,221	553,149
Cash rent	268	6,815	2,576	2,628	33,452	143,308	69,407	104,033	115,885	25,517	503,889
Share rent	13	215	171	103	3,429	33,620	27,608	135,842	75,606	3,034	279,641
Cash wages, room and board	10,587	34,182	57,293	45,682	387,828	691,968	138,934	218,863	320,431	243,239	2,149,007
Interest	3,211	17,072	20,828	18,784	369,043	433,583	160,966	385,036	495,751	108,081	2,012,355
Repairs to buildings and fences	892	4,204	5,997	5,142	102,726	135,727	39,504	55,772	102,381	27,341	479,686
Electricity	1,055	4,246	6,639	4,536	93,769	143,134	43,972	62,035	72,673	27,870	459,929
Telephone	316	1,342	1,884	1,632	16,081	32,793	12,571	31,621	31,161	7,643	137,044
Heating fuel	806	1,095	3,574	1,989	38,830	81,237	9,775	18,915	34,161	11,827	202,209
Machinery fuel	1,584	11,171	11,143	11,451	107,451	221,300	150,762	381,878	263,322	51,772	1,211,834
Machine repairs and other	1,751	15,642	15,557	17,134	203,216	317,385	159,850	359,985	362,209	64,846	1,517,575
Business insurance	638	3,087	3,984	4,123	91,750	118,564	29,948	47,110	55,855	22,011	377,070
Custom work	1,197	6,452	4,567	2,619	53,382	76,862	25,896	53,051	14,339	25,147	263,512
Stabilization premiums	5	1,494	1,055	799	106,096	63,697	68,632	190,580	127,074	17,274	576,706
Crop and hail insurance	14	1,131	236	1,109	22,035	28,739	41,348	117,415	72,084	5,313	289,424
Fertilizer and lime	1,356	21,385	10,426	12,946	169,823	265,709	189,654	248,489	283,462	31,529	1,234,779
Pesticides	270	8,971	4,284	6,029	45,385	151,850	106,302	181,748	148,737	16,324	669,900
Commercial seed	488	4,854	4,514	5,139	83,744	214,051	54,709	60,563	54,722	35,094	517,878
Irrigation	0	0	0	0	0	0	0	1,669	12,101	3,087	16,857
Twine, wire and containers	815	4,050	3,880	3,442	44,068	63,359	7,002	11,973	22,727	20,389	181,705
Commercial feed	22,147	20,338	65,193	41,899	681,504	669,241	153,632	104,753	318,283	192,563	2,269,553
Livestock and poultry purchases	5,449	4,666	10,246	4,559	74,978	293,509	37,998	50,502	310,081	43,849	835,837
Artificial insemination and veterinary fees	444	2,632	4,720	3,416	79,982	91,677	20,884	29,670	67,211	19,019	319,655
Legal and accounting fees	843	2,990	4,617	4,371	63,024	100,854	27,496	59,462	73,466	27,864	364,987
Other	718	2,919	4,451	2,851	40,951	140,133	35,848	73,357	89,941	30,944	422,114
<b>Total gross operating expenses</b>	<b>55,035</b>	<b>182,516</b>	<b>250,057</b>	<b>204,109</b>	<b>2,986,292</b>	<b>4,693,077</b>	<b>1,653,303</b>	<b>3,136,863</b>	<b>3,610,244</b>	<b>1,074,798</b>	<b>17,846,295</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	42,444	116,384	0	0	0	0	158,828
Cash wages	0	0	0	0	0	0	0	0	0	0	0
Interest	0	0	3	259	76,000	59,133	14,418	4,962	9,378	0	164,153
Electricity	0	0	0	0	3,171	0	0	0	0	0	3,171
Heating fuel	0	0	0	0	0	0	0	0	2,600	0	2,600
Machinery fuel	18	322	193	244	1,737	11,643	1,781	2,312	3,037	400	21,687
Fertilizer and lime	0	477	921	0	184	0	0	0	20,575	0	22,157
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	28	0	0	0	0	0	0	0	0	28
Commercial feed	0	0	0	0	0	0	0	0	33,358	0	33,358
Artificial insemination and veterinary fees	0	0	0	0	0	5,463	0	0	0	0	5,463
Livestock purchases	0	0	845	76	0	0	0	0	0	0	921
<b>Total rebates</b>	<b>18</b>	<b>827</b>	<b>1,962</b>	<b>579</b>	<b>123,536</b>	<b>192,623</b>	<b>16,199</b>	<b>7,274</b>	<b>68,948</b>	<b>400</b>	<b>412,366</b>
<b>Operating expenses after rebates</b>	<b>55,017</b>	<b>181,689</b>	<b>248,095</b>	<b>203,530</b>	<b>2,862,756</b>	<b>4,500,454</b>	<b>1,637,104</b>	<b>3,129,589</b>	<b>3,541,296</b>	<b>1,074,398</b>	<b>17,433,929</b>
Depreciation on buildings	893	4,789	12,447	6,313	100,664	264,711	26,059	55,875	107,711	46,646	626,108
Depreciation on machinery	2,548	18,523	21,795	19,909	243,305	474,089	246,067	637,901	618,859	85,893	2,368,889
<b>Total depreciation</b>	<b>3,441</b>	<b>23,312</b>	<b>34,242</b>	<b>26,222</b>	<b>343,969</b>	<b>738,800</b>	<b>272,126</b>	<b>693,776</b>	<b>726,570</b>	<b>132,539</b>	<b>2,994,997</b>
Total expenses before rebates	58,476	205,828	284,299	230,331	3,330,261	5,431,877	1,925,429	3,830,639	4,336,814	1,207,337	20,841,292
<b>Total rebates</b>	<b>18</b>	<b>827</b>	<b>1,962</b>	<b>579</b>	<b>123,536</b>	<b>192,623</b>	<b>16,199</b>	<b>7,274</b>	<b>68,948</b>	<b>400</b>	<b>412,366</b>
<b>Total expenses after rebates</b>	<b>58,458</b>	<b>205,001</b>	<b>282,337</b>	<b>229,752</b>	<b>3,206,725</b>	<b>5,239,254</b>	<b>1,909,230</b>	<b>3,823,365</b>	<b>4,267,866</b>	<b>1,206,937</b>	<b>20,428,926</b>

Note(s): The data in this table were last revised in November 2003.

**Table 1-12**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 1992**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	185	1,626	2,254	1,793	93,578	194,625	42,809	155,866	89,763	14,212	596,711
Cash rent	306	7,716	2,736	3,081	36,946	153,293	75,692	108,197	124,381	26,381	538,729
Share rent	16	245	180	138	3,142	35,901	28,447	138,922	76,361	2,768	286,120
Cash wages, room and board	11,262	34,960	61,027	45,728	411,243	727,447	141,523	226,762	330,312	265,938	2,256,202
Interest	2,767	15,567	19,184	17,474	338,509	390,763	151,158	331,551	440,558	93,696	1,801,227
Repairs to buildings and fences	892	4,548	6,477	5,447	108,449	142,241	41,474	59,649	105,285	31,522	505,984
Electricity	1,217	4,472	7,223	4,774	98,256	156,994	45,651	64,299	78,019	29,551	490,456
Telephone	350	1,507	2,087	1,789	17,712	35,549	14,281	35,352	32,295	8,711	149,633
Heating fuel	844	1,076	3,743	1,950	39,994	84,222	10,451	18,835	32,344	13,183	206,642
Machinery fuel	1,458	11,644	11,564	11,487	108,213	216,126	146,694	389,200	245,209	48,320	1,189,915
Machine repairs and other	1,804	15,901	15,555	17,130	215,409	322,707	164,785	361,580	367,851	69,248	1,551,970
Business insurance	718	3,499	4,263	4,233	96,416	124,195	31,582	52,622	63,029	23,095	403,652
Custom work	1,251	6,563	3,621	3,191	53,425	84,225	31,720	46,788	16,199	29,915	276,899
Stabilization premiums	6	2,153	1,461	971	143,540	92,315	73,969	181,477	143,674	12,060	651,626
Crop and hail insurance	29	1,019	217	1,717	20,988	34,253	45,740	146,520	57,246	2,424	310,153
Fertilizer and lime	1,344	23,282	11,139	14,437	174,613	267,197	200,455	277,052	308,650	39,633	1,317,802
Pesticides	294	10,199	4,429	6,388	50,618	163,533	114,634	207,390	151,509	17,299	726,293
Commercial seed	579	5,874	5,314	5,972	86,422	225,718	51,835	63,343	56,930	35,977	537,964
Irrigation	0	0	0	0	0	0	0	1,719	12,524	3,112	17,355
Twine, wire and containers	908	4,275	3,842	3,487	42,968	68,506	7,580	11,674	21,500	24,657	189,397
Commercial feed	20,858	20,513	63,514	41,289	688,889	678,374	157,279	112,066	346,683	197,892	2,327,357
Livestock and poultry purchases	5,738	5,804	10,509	4,600	76,572	274,919	45,207	35,368	360,716	46,959	866,392
Artificial insemination and veterinary fees	455	2,838	4,888	3,416	83,442	96,426	23,105	32,853	69,678	21,338	338,439
Legal and accounting fees	942	3,124	5,122	4,184	70,503	101,869	26,424	60,320	75,541	31,461	379,490
Other	736	3,153	4,584	3,703	42,589	148,541	39,792	85,095	98,936	33,420	460,547
<b>Total gross operating expenses</b>	<b>54,959</b>	<b>191,558</b>	<b>254,933</b>	<b>208,379</b>	<b>3,102,436</b>	<b>4,819,939</b>	<b>1,712,287</b>	<b>3,204,500</b>	<b>3,705,193</b>	<b>1,122,772</b>	<b>18,376,955</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	56,344	116,972	0	0	0	0	173,316
Cash wages	0	0	0	0	0	306	0	0	0	0	306
Interest	0	0	0	250	45,300	3,075	0	1,806	9,136	0	59,567
Electricity	0	0	0	0	3,357	0	0	0	0	0	3,357
Heating fuel	0	0	0	0	0	0	0	0	300	0	300
Machinery fuel	0	25	15	22	883	8,596	102	111	283	85	10,122
Fertilizer and lime	0	306	682	0	214	0	0	0	6,229	0	7,431
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	28	0	0	0	0	0	0	0	0	28
Commercial feed	0	0	0	0	0	0	0	0	43,658	0	43,658
Artificial insemination and veterinary fees	0	0	0	0	0	2,413	0	0	0	0	2,413
Livestock purchases	0	0	795	85	0	0	0	0	0	0	880
<b>Total rebates</b>	<b>0</b>	<b>359</b>	<b>1,492</b>	<b>357</b>	<b>106,098</b>	<b>131,362</b>	<b>102</b>	<b>1,917</b>	<b>59,606</b>	<b>85</b>	<b>301,378</b>
<b>Operating expenses after rebates</b>	<b>54,959</b>	<b>191,199</b>	<b>253,441</b>	<b>208,022</b>	<b>2,996,338</b>	<b>4,688,577</b>	<b>1,712,185</b>	<b>3,202,583</b>	<b>3,645,587</b>	<b>1,122,687</b>	<b>18,075,577</b>
Depreciation on buildings	900	4,976	12,352	6,206	101,123	250,547	26,129	53,328	103,490	47,953	607,004
Depreciation on machinery	2,896	19,309	22,257	20,467	241,524	484,423	249,426	648,429	614,152	87,027	2,389,910
<b>Total depreciation</b>	<b>3,796</b>	<b>24,285</b>	<b>34,609</b>	<b>26,673</b>	<b>342,647</b>	<b>734,970</b>	<b>275,555</b>	<b>701,757</b>	<b>717,642</b>	<b>134,980</b>	<b>2,996,914</b>
Total expenses before rebates	58,755	215,843	289,542	235,052	3,445,083	5,554,909	1,987,842	3,906,257	4,422,835	1,257,752	21,373,869
<b>Total rebates</b>	<b>0</b>	<b>359</b>	<b>1,492</b>	<b>357</b>	<b>106,098</b>	<b>131,362</b>	<b>102</b>	<b>1,917</b>	<b>59,606</b>	<b>85</b>	<b>301,378</b>
<b>Total expenses after rebates</b>	<b>58,755</b>	<b>215,484</b>	<b>288,050</b>	<b>234,695</b>	<b>3,338,985</b>	<b>5,423,547</b>	<b>1,987,740</b>	<b>3,904,340</b>	<b>4,363,229</b>	<b>1,257,667</b>	<b>21,072,491</b>

**Note(s):** The data in this table were last revised in November 2003.

Farm Operating Expenses and Depreciation Charges – November 2006

**Table 1-13**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 1993**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	185	1,985	2,265	1,851	96,635	199,777	46,489	164,436	92,579	14,689	620,891
Cash rent	341	7,601	2,996	3,049	36,702	158,722	80,588	117,991	128,554	27,856	564,400
Share rent	18	263	203	151	2,589	40,355	23,701	148,969	94,474	3,215	313,938
Cash wages, room and board	11,192	35,754	61,979	47,526	410,743	744,176	153,015	237,729	350,243	278,196	2,330,553
Interest	2,637	18,519	19,609	14,808	316,972	361,901	138,502	302,638	430,289	86,738	1,692,613
Repairs to buildings and fences	1,075	4,211	6,517	5,868	110,172	154,258	45,962	65,034	115,976	34,373	543,446
Electricity	1,100	4,723	7,496	5,072	98,007	167,941	49,058	70,793	83,627	31,639	519,456
Telephone	369	1,615	2,120	1,920	18,951	39,203	15,782	37,235	36,043	10,120	163,358
Heating fuel	860	1,046	3,630	2,033	39,060	87,404	11,282	21,348	37,215	14,262	218,140
Machinery fuel	1,525	11,270	11,607	11,337	110,020	221,733	150,084	409,287	272,427	48,911	1,248,201
Machine repairs and other	1,822	15,973	16,491	17,381	213,255	334,230	181,736	391,391	388,268	72,286	1,632,833
Business insurance	816	3,592	4,333	4,402	101,566	132,067	32,529	54,201	66,348	24,320	424,174
Custom work	1,439	5,150	3,555	2,526	57,377	81,245	26,517	49,051	2,344	29,713	258,917
Stabilization premiums	6	2,534	1,145	868	150,133	67,268	58,373	132,628	124,737	6,657	544,349
Crop and hail insurance	22	1,210	425	3,430	30,838	43,338	48,753	174,067	79,562	4,749	386,394
Fertilizer and lime	1,338	22,786	10,588	15,126	160,684	272,478	220,778	302,130	331,613	42,105	1,379,626
Pesticides	318	11,184	4,700	6,883	50,295	176,116	130,426	230,424	158,871	20,075	789,292
Commercial seed	683	5,416	6,434	5,795	87,649	234,412	61,943	78,762	69,427	36,883	587,404
Irrigation	0	0	0	0	0	0	0	1,813	10,261	3,136	15,210
Twine, wire and containers	1,084	4,730	4,303	3,991	44,877	74,204	7,284	11,747	21,434	26,450	200,104
Commercial feed	19,147	19,889	59,352	40,687	692,217	705,025	173,407	123,203	386,922	210,456	2,430,305
Livestock and poultry purchases	6,054	5,551	12,753	4,852	81,808	308,406	54,132	68,826	505,337	55,520	1,103,239
Artificial insemination and veterinary fees	444	2,901	5,024	3,363	90,401	99,232	25,408	35,030	80,054	23,245	365,102
Legal and accounting fees	866	3,006	4,962	4,632	71,496	105,169	28,197	62,943	86,950	34,495	402,716
Other	662	4,256	5,226	4,147	44,292	157,899	42,975	93,604	111,797	36,327	501,187
<b>Total gross operating expenses</b>	<b>54,003</b>	<b>195,165</b>	<b>257,713</b>	<b>211,698</b>	<b>3,116,739</b>	<b>4,966,559</b>	<b>1,806,921</b>	<b>3,385,280</b>	<b>4,065,352</b>	<b>1,176,416</b>	<b>19,235,848</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	62,365	112,323	0	0	0	0	174,688
Cash wages	0	0	0	0	0	431	0	0	0	0	431
Interest	0	0	0	126	34,944	91	0	11	8,907	0	44,079
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	0	0	0
Machinery fuel	0	0	0	0	1,139	7,300	1	36,500	0	0	44,940
Fertilizer and lime	0	0	550	0	0	0	0	0	0	0	550
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	43,254	0	43,254
Artificial insemination and veterinary fees	0	0	0	0	0	736	0	0	0	0	736
Livestock purchases	0	0	773	70	0	0	0	0	0	0	843
<b>Total rebates</b>	<b>0</b>	<b>0</b>	<b>1,323</b>	<b>196</b>	<b>98,448</b>	<b>120,881</b>	<b>1</b>	<b>36,511</b>	<b>52,161</b>	<b>0</b>	<b>309,521</b>
<b>Operating expenses after rebates</b>	<b>54,003</b>	<b>195,165</b>	<b>256,390</b>	<b>211,502</b>	<b>3,018,291</b>	<b>4,845,678</b>	<b>1,806,920</b>	<b>3,348,769</b>	<b>4,013,191</b>	<b>1,176,416</b>	<b>18,926,327</b>
Depreciation on buildings	907	4,917	12,258	6,101	102,493	245,324	26,933	52,607	103,495	53,225	608,260
Depreciation on machinery	2,861	18,586	23,091	20,200	249,893	488,471	250,682	673,083	631,920	92,703	2,451,490
<b>Total depreciation</b>	<b>3,768</b>	<b>23,503</b>	<b>35,349</b>	<b>26,301</b>	<b>352,386</b>	<b>733,795</b>	<b>277,615</b>	<b>725,690</b>	<b>735,415</b>	<b>145,928</b>	<b>3,059,750</b>
Total expenses before rebates	57,771	218,668	293,062	237,999	3,469,125	5,700,354	2,084,536	4,110,970	4,800,767	1,322,344	22,295,598
<b>Total rebates</b>	<b>0</b>	<b>0</b>	<b>1,323</b>	<b>196</b>	<b>98,448</b>	<b>120,881</b>	<b>1</b>	<b>36,511</b>	<b>52,161</b>	<b>0</b>	<b>309,521</b>
<b>Total expenses after rebates</b>	<b>57,771</b>	<b>218,668</b>	<b>291,739</b>	<b>237,803</b>	<b>3,370,677</b>	<b>5,579,473</b>	<b>2,084,535</b>	<b>4,074,459</b>	<b>4,748,606</b>	<b>1,322,344</b>	<b>21,986,077</b>

Note(s): The data in this table were last revised in November 2003.



**Table 1-14**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 1994**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	196	2,279	2,342	2,016	100,599	202,970	50,311	171,607	97,347	14,552	644,219
Cash rent	356	9,071	2,929	3,348	36,460	157,960	83,855	131,053	135,423	28,309	588,764
Share rent	19	299	251	181	2,331	42,087	26,766	163,084	95,488	3,264	333,770
Cash wages, room and board	11,684	38,350	62,327	48,926	434,987	805,208	162,470	260,590	385,411	306,038	2,515,991
Interest	2,868	19,715	20,739	18,025	361,472	378,520	155,684	312,272	460,930	95,482	1,825,707
Repairs to buildings and fences	1,208	4,843	7,038	6,541	113,457	159,630	49,226	69,968	127,565	39,139	578,615
Electricity	1,192	4,863	7,627	5,237	100,722	180,253	51,716	75,525	87,897	35,521	550,553
Telephone	389	1,751	2,326	2,105	20,475	42,815	17,480	41,595	40,469	11,758	181,163
Heating fuel	863	1,038	3,592	2,230	41,539	99,948	11,802	22,841	43,312	16,051	243,216
Machinery fuel	1,533	11,281	11,460	11,716	106,006	216,549	150,331	416,194	307,670	48,580	1,281,320
Machine repairs and other	1,913	17,468	17,151	19,069	220,712	351,635	184,165	424,318	419,988	78,844	1,735,263
Business insurance	848	3,606	4,343	4,446	105,759	138,270	33,830	56,369	68,500	25,119	441,090
Custom work	1,216	5,560	4,628	3,704	55,797	87,763	39,843	64,517	1,623	41,598	306,248
Stabilization premiums	4	3,527	1,240	2,407	141,688	53,990	45,640	6,364	41,940	3,230	300,030
Crop and hail insurance	24	1,195	248	2,988	18,458	36,414	46,646	163,081	78,296	4,896	352,246
Fertilizer and lime	1,472	28,510	9,729	15,044	161,858	308,152	265,101	397,418	404,855	48,992	1,641,131
Pesticides	279	13,560	4,798	9,479	54,563	182,576	174,826	315,983	204,670	19,884	980,618
Commercial seed	781	8,698	7,139	7,252	88,430	230,687	74,608	97,932	79,998	38,871	634,396
Irrigation	0	0	0	0	0	0	0	1,814	13,433	3,162	18,409
Twine, wire and containers	1,103	5,085	4,608	4,332	46,714	84,496	8,546	12,185	22,675	33,476	223,220
Commercial feed	20,244	21,540	64,314	45,307	778,203	786,694	199,175	140,049	483,717	241,063	2,780,306
Livestock and poultry purchases	6,782	4,194	12,688	5,567	84,198	320,109	50,443	55,982	485,562	82,006	1,107,531
Artificial insemination and veterinary fees	471	3,118	5,163	3,570	96,126	108,743	30,108	40,114	95,029	26,182	408,624
Legal and accounting fees	900	4,005	5,940	5,724	74,115	122,502	36,447	73,259	102,537	40,290	465,719
Other	629	4,043	5,121	3,733	46,507	154,268	38,678	86,116	104,530	35,964	479,589
<b>Total gross operating expenses</b>	<b>56,974</b>	<b>217,599</b>	<b>267,741</b>	<b>232,947</b>	<b>3,291,176</b>	<b>5,252,239</b>	<b>1,987,697</b>	<b>3,600,230</b>	<b>4,388,865</b>	<b>1,322,271</b>	<b>20,617,738</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	63,629	110,986	0	0	0	0	174,615
Cash wages	0	0	0	0	0	906	0	0	0	0	906
Interest	0	0	0	93	31,256	0	0	0	9,308	0	40,657
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	0	0	0
Machinery fuel	0	0	0	0	982	6,475	0	36,600	0	0	44,057
Fertilizer and lime	0	0	0	0	0	0	0	0	0	0	0
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	35,452	0	35,452
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	0	0	677	50	0	0	0	0	0	0	727
<b>Total rebates</b>	<b>0</b>	<b>0</b>	<b>677</b>	<b>143</b>	<b>95,867</b>	<b>118,367</b>	<b>0</b>	<b>36,600</b>	<b>44,760</b>	<b>0</b>	<b>296,414</b>
<b>Operating expenses after rebates</b>	<b>56,974</b>	<b>217,599</b>	<b>267,064</b>	<b>232,804</b>	<b>3,195,309</b>	<b>5,133,872</b>	<b>1,987,697</b>	<b>3,563,630</b>	<b>4,344,105</b>	<b>1,322,271</b>	<b>20,321,324</b>
Depreciation on buildings	934	5,598	12,420	6,175	107,415	243,648	28,058	56,837	113,442	60,524	635,051
Depreciation on machinery	2,960	20,482	23,673	21,583	265,860	520,978	270,038	707,227	672,385	98,682	2,603,868
<b>Total depreciation</b>	<b>3,894</b>	<b>26,080</b>	<b>36,093</b>	<b>27,758</b>	<b>373,275</b>	<b>764,626</b>	<b>298,096</b>	<b>764,064</b>	<b>785,827</b>	<b>159,206</b>	<b>3,238,919</b>
Total expenses before rebates	60,868	243,679	303,834	260,705	3,664,451	6,016,865	2,285,793	4,364,294	5,174,692	1,481,477	23,856,657
<b>Total rebates</b>	<b>0</b>	<b>0</b>	<b>677</b>	<b>143</b>	<b>95,867</b>	<b>118,367</b>	<b>0</b>	<b>36,600</b>	<b>44,760</b>	<b>0</b>	<b>296,414</b>
<b>Total expenses after rebates</b>	<b>60,868</b>	<b>243,679</b>	<b>303,157</b>	<b>260,562</b>	<b>3,568,584</b>	<b>5,898,498</b>	<b>2,285,793</b>	<b>4,327,694</b>	<b>5,129,932</b>	<b>1,481,477</b>	<b>23,560,243</b>

Note(s): The data in this table were last revised in November 2003.

Farm Operating Expenses and Depreciation Charges – November 2006

**Table 1-15**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 1995**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	204	2,504	2,393	2,185	102,067	201,566	50,734	173,249	101,677	14,816	651,395
Cash rent	382	9,730	3,041	3,379	40,653	168,120	85,575	142,914	141,900	30,752	626,446
Share rent	23	355	325	231	2,450	45,746	26,566	181,356	103,585	4,142	364,779
Cash wages, room and board	12,196	42,284	65,147	51,810	447,624	839,850	164,479	267,399	397,238	327,244	2,615,271
Interest	2,773	21,288	22,595	19,822	368,214	389,352	170,657	328,777	491,705	102,596	1,917,779
Repairs to buildings and fences	1,136	5,023	7,261	6,282	117,557	160,768	45,339	73,934	124,698	40,278	582,276
Electricity	1,171	4,784	7,532	5,355	101,472	177,445	53,989	78,421	95,130	37,663	562,962
Telephone	418	1,931	2,529	2,307	21,262	45,400	18,803	46,025	45,438	13,399	197,512
Heating fuel	883	1,017	3,244	2,142	39,504	93,080	12,122	22,864	40,956	18,240	234,052
Machinery fuel	1,606	12,254	11,994	11,853	106,394	220,029	154,635	419,148	323,419	53,507	1,314,839
Machine repairs and other	1,990	17,992	17,494	19,260	227,333	365,525	191,532	440,238	424,188	82,786	1,788,338
Business insurance	904	3,595	4,414	4,490	111,493	139,965	34,081	56,369	69,334	26,197	450,842
Custom work	1,784	5,173	5,884	3,982	71,476	95,030	51,326	99,356	7,998	38,059	380,069
Stabilization premiums	3	1,193	673	1,005	139,096	-635	44,129	-42	14,604	475	200,501
Crop and hail insurance	14	988	222	3,401	17,866	35,356	52,833	177,686	93,505	4,236	386,107
Fertilizer and lime	1,435	32,965	10,998	17,454	181,229	360,444	290,689	510,879	466,420	53,018	1,925,531
Pesticides	307	17,686	5,837	10,408	59,195	198,461	185,005	366,892	228,923	23,184	1,095,898
Commercial seed	821	10,594	8,142	8,767	92,926	227,344	74,644	100,509	86,147	41,712	651,606
Irrigation	0	0	0	0	0	0	0	1,885	12,453	3,168	17,506
Twine, wire and containers	1,315	5,395	5,712	5,063	52,966	96,726	10,374	13,272	25,834	39,543	256,200
Commercial feed	21,260	25,704	68,411	48,218	868,023	848,505	215,797	156,360	623,533	258,586	3,134,397
Livestock and poultry purchases	7,218	6,121	13,347	5,777	82,686	312,870	48,554	45,982	421,404	64,464	1,008,423
Artificial insemination and veterinary fees	497	3,426	5,409	3,585	106,070	118,371	31,032	40,745	99,422	26,800	435,357
Legal and accounting fees	1,058	4,448	6,610	5,867	80,574	124,898	39,727	81,333	111,381	42,707	498,603
Other	673	4,165	5,531	4,181	50,460	154,422	43,319	98,603	113,938	39,920	515,211
<b>Total gross operating expenses</b>	<b>60,071</b>	<b>240,615</b>	<b>284,745</b>	<b>246,824</b>	<b>3,488,590</b>	<b>5,418,638</b>	<b>2,095,941</b>	<b>3,924,154</b>	<b>4,664,830</b>	<b>1,387,492</b>	<b>21,811,900</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	61,359	108,504	0	0	0	0	169,863
Cash wages	0	0	0	0	0	1,106	0	0	0	0	1,106
Interest	0	0	0	254	44,900	0	0	0	7,150	0	52,304
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	0	0	0
Machinery fuel	0	0	0	0	0	5,400	0	38,623	0	0	44,023
Fertilizer and lime	0	0	0	0	0	0	0	0	0	0	0
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	8,750	0	8,750
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	0	0	499	46	0	0	0	0	0	0	545
<b>Total rebates</b>	<b>0</b>	<b>0</b>	<b>499</b>	<b>300</b>	<b>106,259</b>	<b>115,010</b>	<b>0</b>	<b>38,623</b>	<b>15,900</b>	<b>0</b>	<b>276,591</b>
<b>Operating expenses after rebates</b>	<b>60,071</b>	<b>240,615</b>	<b>284,246</b>	<b>246,524</b>	<b>3,382,331</b>	<b>5,303,628</b>	<b>2,095,941</b>	<b>3,885,531</b>	<b>4,648,930</b>	<b>1,387,492</b>	<b>21,535,309</b>
Depreciation on buildings	961	6,582	12,584	6,682	115,189	254,444	29,881	63,316	130,539	67,412	687,590
Depreciation on machinery	2,964	21,923	23,668	22,495	283,627	553,521	291,939	746,299	719,751	108,347	2,774,534
<b>Total depreciation</b>	<b>3,925</b>	<b>28,505</b>	<b>36,252</b>	<b>29,177</b>	<b>398,816</b>	<b>807,965</b>	<b>321,820</b>	<b>809,615</b>	<b>850,290</b>	<b>175,759</b>	<b>3,462,124</b>
Total expenses before rebates	63,996	269,120	320,997	276,001	3,887,406	6,226,603	2,417,761	4,733,769	5,515,120	1,563,251	25,274,024
<b>Total rebates</b>	<b>0</b>	<b>0</b>	<b>499</b>	<b>300</b>	<b>106,259</b>	<b>115,010</b>	<b>0</b>	<b>38,623</b>	<b>15,900</b>	<b>0</b>	<b>276,591</b>
<b>Total expenses after rebates</b>	<b>63,996</b>	<b>269,120</b>	<b>320,498</b>	<b>275,701</b>	<b>3,781,147</b>	<b>6,111,593</b>	<b>2,417,761</b>	<b>4,695,146</b>	<b>5,499,220</b>	<b>1,563,251</b>	<b>24,997,433</b>

Note(s): The data in this table were last revised in November 2003.

**Table 1-16**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 1996**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	206	2,497	2,584	2,207	95,748	202,473	53,270	183,644	101,840	15,456	659,925
Cash rent	365	9,535	3,339	3,479	45,164	173,164	90,316	149,489	154,671	33,383	662,905
Share rent	22	342	347	270	2,682	50,117	30,224	189,754	119,123	4,143	397,024
Cash wages, room and board	12,231	42,291	65,021	53,429	468,973	885,314	173,085	282,389	419,792	332,465	2,734,990
Interest	2,710	21,348	22,693	20,265	367,870	380,626	168,737	311,158	469,241	101,691	1,866,339
Repairs to buildings and fences	1,075	5,488	7,189	6,206	121,403	176,518	46,906	88,961	136,269	40,586	630,601
Electricity	1,189	4,688	7,939	5,558	103,501	179,219	55,609	88,851	100,362	38,190	585,106
Telephone	423	1,968	2,655	2,377	22,234	47,216	19,394	47,008	48,158	13,935	205,368
Heating fuel	835	1,054	3,707	2,402	45,820	104,807	14,261	23,608	44,167	21,074	261,735
Machinery fuel	1,632	12,745	11,767	13,286	117,045	232,515	163,738	428,904	345,783	56,749	1,384,164
Machine repairs and other	2,103	18,560	17,793	20,297	226,889	371,746	195,282	447,649	434,102	84,597	1,819,018
Business insurance	905	3,613	4,546	4,580	113,723	141,365	35,103	58,624	71,067	27,114	460,640
Custom work	1,786	6,268	4,978	3,997	80,775	89,192	79,170	154,002	-8,894	40,177	451,450
Stabilization premiums	3	420	569	1,188	117,981	6	15,660	112,197	633	40	248,697
Crop and hail insurance	10	1,127	296	2,531	18,513	32,042	59,036	219,963	93,205	3,886	430,609
Fertilizer and lime	1,535	33,587	11,121	17,327	200,807	356,791	306,840	579,875	511,742	52,849	2,072,474
Pesticides	295	21,295	5,943	11,073	70,724	213,176	208,947	418,123	267,052	24,649	1,241,277
Commercial seed	926	9,940	8,672	8,835	105,936	245,531	82,244	107,860	93,832	41,923	705,699
Irrigation	0	0	0	0	0	0	0	1,885	14,843	3,182	19,910
Twine, wire and containers	1,362	5,877	6,036	5,414	58,430	94,237	11,100	15,528	27,126	42,500	267,610
Commercial feed	23,714	27,792	78,569	56,931	998,226	1,026,691	267,587	191,276	723,615	288,137	3,682,538
Livestock and poultry purchases	8,230	5,383	14,385	6,884	94,924	265,230	53,658	46,167	359,280	59,698	913,839
Artificial insemination and veterinary fees	526	3,417	5,501	3,842	106,587	119,885	31,780	41,523	100,822	26,985	440,868
Legal and accounting fees	1,055	4,270	6,907	6,043	88,738	128,575	44,097	88,487	119,095	44,843	532,110
Other	606	4,169	5,492	3,888	50,157	151,951	57,181	136,072	136,726	41,517	587,759
<b>Total gross operating expenses</b>	<b>63,744</b>	<b>247,674</b>	<b>298,049</b>	<b>262,309</b>	<b>3,722,850</b>	<b>5,668,387</b>	<b>2,263,225</b>	<b>4,412,997</b>	<b>4,883,652</b>	<b>1,439,769</b>	<b>23,262,655</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	49,382	106,457	0	0	0	0	155,839
Cash wages	0	0	0	0	0	893	0	0	0	0	893
Interest	0	0	0	252	33,778	0	0	0	8,108	0	42,138
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	0	0	0
Machinery fuel	0	0	0	0	0	6,418	0	36,135	0	0	42,553
Fertilizer and lime	0	0	152	0	0	0	0	0	0	0	152
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	0	0	62	35	0	0	0	0	0	0	97
<b>Total rebates</b>	<b>0</b>	<b>0</b>	<b>214</b>	<b>287</b>	<b>83,160</b>	<b>113,768</b>	<b>0</b>	<b>36,135</b>	<b>8,108</b>	<b>0</b>	<b>241,672</b>
<b>Operating expenses after rebates</b>	<b>63,744</b>	<b>247,674</b>	<b>297,835</b>	<b>262,022</b>	<b>3,639,690</b>	<b>5,554,619</b>	<b>2,263,225</b>	<b>4,376,862</b>	<b>4,875,544</b>	<b>1,439,769</b>	<b>23,020,983</b>
Depreciation on buildings	941	7,214	13,707	7,491	129,258	282,217	32,357	64,282	143,410	75,205	756,082
Depreciation on machinery	3,122	23,871	24,812	24,149	302,651	586,494	311,424	798,487	780,346	119,727	2,975,083
<b>Total depreciation</b>	<b>4,063</b>	<b>31,085</b>	<b>38,519</b>	<b>31,640</b>	<b>431,909</b>	<b>868,711</b>	<b>343,781</b>	<b>862,769</b>	<b>923,756</b>	<b>194,932</b>	<b>3,731,165</b>
Total expenses before rebates	67,807	278,759	336,568	293,949	4,154,759	6,537,098	2,607,006	5,275,766	5,807,408	1,634,701	26,993,820
<b>Total rebates</b>	<b>0</b>	<b>0</b>	<b>214</b>	<b>287</b>	<b>83,160</b>	<b>113,768</b>	<b>0</b>	<b>36,135</b>	<b>8,108</b>	<b>0</b>	<b>241,672</b>
<b>Total expenses after rebates</b>	<b>67,807</b>	<b>278,759</b>	<b>336,354</b>	<b>293,662</b>	<b>4,071,599</b>	<b>6,423,330</b>	<b>2,607,006</b>	<b>5,239,631</b>	<b>5,799,300</b>	<b>1,634,701</b>	<b>26,752,148</b>

**Note(s):** The data in this table were last revised in November 2003.

Farm Operating Expenses and Depreciation Charges – November 2006

**Table 1-17**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 1997<sup>1</sup>**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	215	2,522	2,614	2,401	98,777	206,957	55,481	189,154	104,985	15,956	679,062
Cash rent	374	9,919	3,325	3,589	47,309	182,471	94,469	153,989	159,327	34,016	688,788
Share rent	23	360	353	311	2,635	51,858	30,830	194,760	116,741	4,150	402,021
Cash wages, room and board	12,605	43,066	71,142	60,986	507,379	947,015	186,916	285,163	443,858	342,511	2,900,641
Interest	2,685	21,546	22,048	20,241	352,472	376,426	161,350	303,834	443,950	97,359	1,801,911
Repairs to buildings and fences	1,207	5,091	6,940	6,662	113,309	179,547	48,082	79,574	137,813	44,546	622,771
Electricity	1,296	4,655	8,042	5,792	106,192	181,908	57,611	88,496	102,771	40,100	596,863
Telephone	449	2,062	2,781	2,604	23,507	49,138	20,633	48,507	51,130	14,780	215,591
Heating fuel	1,008	1,040	4,016	2,445	48,394	106,144	13,832	21,289	42,956	23,969	265,093
Machinery fuel	1,786	13,296	13,048	14,216	125,117	246,998	167,057	432,528	352,695	59,812	1,426,553
Machine repairs and other	2,144	18,666	18,664	21,034	226,796	374,069	195,610	429,297	428,979	84,049	1,799,308
Business insurance	937	3,830	4,728	4,763	116,680	149,140	36,053	60,969	73,555	28,063	478,718
Custom work	2,209	7,924	5,121	4,844	70,186	102,128	90,499	149,382	-64,398	42,591	410,486
Stabilization premiums	2	12	449	238	109,547	0	137	59	28	20	110,492
Crop and hail insurance	18	965	297	1,761	19,923	36,403	56,447	194,762	95,267	1,869	407,712
Fertilizer and lime	1,598	33,754	11,384	17,849	201,240	353,388	311,693	582,474	474,698	51,752	2,039,830
Pesticides	348	21,549	6,119	11,145	76,172	231,229	221,240	463,749	287,153	25,511	1,344,215
Commercial seed	939	9,529	9,193	9,173	108,158	265,473	91,121	144,081	114,770	46,095	798,532
Irrigation	0	0	0	0	0	0	0	2,040	14,659	3,132	19,831
Twine, wire and containers	1,437	5,377	6,178	5,422	62,462	101,768	10,996	14,444	26,870	48,005	282,959
Commercial feed	24,250	28,487	85,931	66,079	1,039,336	1,051,605	322,888	215,490	820,146	301,314	3,955,526
Livestock and poultry purchases	3,495	6,401	7,964	5,455	17,791	199,238	46,761	53,204	534,645	24,509	899,463
Artificial insemination and veterinary fees	568	3,722	5,726	3,848	111,989	131,586	35,590	45,310	109,347	27,795	475,481
Legal and accounting fees	1,118	4,569	7,149	6,466	87,696	142,718	50,271	96,669	123,859	46,188	566,703
Other	648	3,835	5,657	4,238	53,668	157,117	40,027	103,414	143,562	47,329	559,497
<b>Total gross operating expenses</b>	<b>61,359</b>	<b>252,177</b>	<b>308,869</b>	<b>281,562</b>	<b>3,726,735</b>	<b>5,824,324</b>	<b>2,345,594</b>	<b>4,352,638</b>	<b>5,139,366</b>	<b>1,455,421</b>	<b>23,748,047</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	49,601	108,883	0	0	0	0	158,484
Cash wages	0	0	0	0	0	1,983	0	0	0	0	1,983
Interest	0	0	0	218	14,798	0	0	0	7,370	0	22,386
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	0	0	0
Machinery fuel	0	0	0	0	0	5,605	0	38,860	0	0	44,465
Fertilizer and lime	0	0	178	0	0	0	0	0	0	0	178
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	0	19	80	26	0	0	0	0	0	0	125
<b>Total rebates</b>	<b>0</b>	<b>19</b>	<b>258</b>	<b>244</b>	<b>64,399</b>	<b>116,471</b>	<b>0</b>	<b>38,860</b>	<b>7,370</b>	<b>0</b>	<b>227,621</b>
<b>Operating expenses after rebates</b>	<b>61,359</b>	<b>252,158</b>	<b>308,611</b>	<b>281,318</b>	<b>3,662,336</b>	<b>5,707,853</b>	<b>2,345,594</b>	<b>4,313,778</b>	<b>5,131,996</b>	<b>1,455,421</b>	<b>23,520,426</b>
Depreciation on buildings	1,143	7,700	15,320	8,746	143,500	314,616	33,534	68,421	160,851	84,695	838,526
Depreciation on machinery	3,056	25,307	25,534	24,455	311,266	611,578	323,659	829,922	828,080	126,205	3,109,062
<b>Total depreciation</b>	<b>4,199</b>	<b>33,007</b>	<b>40,854</b>	<b>33,201</b>	<b>454,766</b>	<b>926,194</b>	<b>357,193</b>	<b>898,343</b>	<b>988,931</b>	<b>210,900</b>	<b>3,947,588</b>
Total expenses before rebates	65,558	285,184	349,723	314,763	4,181,501	6,750,518	2,702,787	5,250,981	6,128,297	1,666,321	27,695,635
<b>Total rebates</b>	<b>0</b>	<b>19</b>	<b>258</b>	<b>244</b>	<b>64,399</b>	<b>116,471</b>	<b>0</b>	<b>38,860</b>	<b>7,370</b>	<b>0</b>	<b>227,621</b>
<b>Total expenses after rebates</b>	<b>65,558</b>	<b>285,165</b>	<b>349,465</b>	<b>314,519</b>	<b>4,117,102</b>	<b>6,634,047</b>	<b>2,702,787</b>	<b>5,212,121</b>	<b>6,120,927</b>	<b>1,666,321</b>	<b>27,468,014</b>

1. Data starting from 1997 are not directly comparable to previous years due to the use of the North American Industry Classification System (NAICS). Please see the section about this in "Data quality, concepts and methodology" for further information.

**Note(s):** The data in this table were last revised in November 2003.

**Table 1-18**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 1998**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	217	2,572	2,745	2,473	102,440	86,922	57,145	192,937	106,035	16,275	569,761
Cash rent	383	10,018	3,357	3,640	51,111	187,945	101,581	163,074	172,073	34,710	727,892
Share rent	22	370	343	332	2,505	53,131	28,424	199,897	108,803	4,070	397,897
Cash wages, room and board	12,641	44,273	71,004	63,509	521,657	979,648	193,004	284,359	451,559	354,799	2,976,453
Interest	2,602	24,835	24,475	21,883	403,221	433,518	181,751	337,128	497,981	110,022	2,037,416
Repairs to buildings and fences	1,209	5,169	7,148	6,400	120,016	184,426	46,233	75,957	134,486	43,120	624,164
Electricity	1,302	4,581	8,066	6,111	107,998	182,635	58,648	87,876	94,549	40,501	592,267
Telephone	479	2,118	2,809	2,656	24,582	51,595	21,281	52,187	52,384	15,076	225,167
Heating fuel	868	985	3,348	2,388	40,029	101,462	13,422	19,360	41,254	27,149	250,265
Machinery fuel	1,744	12,644	12,540	13,305	120,625	233,506	148,127	379,984	309,773	57,769	1,290,017
Machine repairs and other	2,184	18,994	18,867	21,700	234,087	381,507	200,234	432,797	423,670	88,924	1,822,964
Business insurance	955	3,849	4,822	4,858	118,430	152,122	36,774	62,188	76,497	28,091	488,586
Custom work	2,040	8,595	5,502	5,284	88,448	120,249	82,047	143,407	-81,664	53,241	427,149
Stabilization premiums	0	0	681	0	106,695	0	29	27	0	0	107,432
Crop and hail insurance	9	813	312	781	20,075	40,446	58,473	170,601	91,755	2,173	385,438
Fertilizer and lime	1,710	35,932	11,995	19,523	201,080	371,223	307,304	555,825	482,946	53,120	2,040,658
Pesticides	365	20,932	6,493	11,514	79,341	241,345	229,791	486,037	297,114	25,559	1,398,491
Commercial seed	977	10,119	9,886	11,035	112,484	270,782	97,661	155,722	123,508	55,961	848,135
Irrigation	0	0	0	0	0	0	0	2,055	14,755	3,184	19,994
Twine, wire and containers	1,446	5,804	6,162	5,577	64,561	110,630	11,546	14,733	27,945	52,087	300,491
Commercial feed	26,204	29,341	82,049	65,811	997,763	999,025	329,181	206,967	831,461	289,964	3,857,766
Livestock and poultry purchases	3,889	4,853	6,995	4,788	28,080	227,045	44,780	53,375	647,772	34,921	1,056,498
Artificial insemination and veterinary fees	573	3,751	5,595	3,930	115,911	133,270	36,995	46,176	113,083	28,819	488,103
Legal and accounting fees	1,141	4,797	7,607	7,048	90,327	154,136	51,276	106,336	128,813	50,807	602,288
Other	674	3,644	5,374	4,365	55,815	160,888	45,630	95,141	142,988	48,939	563,458
<b>Total gross operating expenses</b>	<b>63,634</b>	<b>258,989</b>	<b>308,175</b>	<b>288,911</b>	<b>3,807,281</b>	<b>5,857,456</b>	<b>2,381,337</b>	<b>4,324,146</b>	<b>5,289,540</b>	<b>1,519,281</b>	<b>24,098,750</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	51,762	350	0	0	0	0	52,112
Cash wages	0	0	0	0	0	2,850	0	0	0	0	2,850
Interest	0	0	3,004	211	15,912	0	0	0	4,956	0	24,083
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	0	0	0
Machinery fuel	0	0	0	0	0	5,085	0	34,725	0	0	39,810
Fertilizer and lime	0	0	194	0	0	0	0	0	0	0	194
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	0	34	100	26	0	0	0	0	0	0	160
<b>Total rebates</b>	<b>0</b>	<b>34</b>	<b>3,298</b>	<b>237</b>	<b>67,674</b>	<b>8,285</b>	<b>0</b>	<b>34,725</b>	<b>4,956</b>	<b>0</b>	<b>119,209</b>
<b>Operating expenses after rebates</b>	<b>63,634</b>	<b>258,955</b>	<b>304,877</b>	<b>288,674</b>	<b>3,739,607</b>	<b>5,849,171</b>	<b>2,381,337</b>	<b>4,289,421</b>	<b>5,284,584</b>	<b>1,519,281</b>	<b>23,979,541</b>
Depreciation on buildings	1,146	7,849	16,006	9,266	153,443	328,731	34,636	69,235	171,707	84,375	876,394
Depreciation on machinery	3,231	27,024	25,999	23,985	317,598	629,171	341,768	874,803	864,827	132,930	3,241,336
<b>Total depreciation</b>	<b>4,377</b>	<b>34,873</b>	<b>42,005</b>	<b>33,251</b>	<b>471,041</b>	<b>957,902</b>	<b>376,404</b>	<b>944,038</b>	<b>1,036,534</b>	<b>217,305</b>	<b>4,117,730</b>
Total expenses before rebates	68,011	293,862	350,180	322,162	4,278,322	6,815,358	2,757,741	5,268,184	6,326,074	1,736,586	28,216,480
<b>Total rebates</b>	<b>0</b>	<b>34</b>	<b>3,298</b>	<b>237</b>	<b>67,674</b>	<b>8,285</b>	<b>0</b>	<b>34,725</b>	<b>4,956</b>	<b>0</b>	<b>119,209</b>
<b>Total expenses after rebates</b>	<b>68,011</b>	<b>293,828</b>	<b>346,882</b>	<b>321,925</b>	<b>4,210,648</b>	<b>6,807,073</b>	<b>2,757,741</b>	<b>5,233,459</b>	<b>6,321,118</b>	<b>1,736,586</b>	<b>28,097,271</b>

**Note(s):** The data in this table were last revised in November 2003.

Farm Operating Expenses and Depreciation Charges – November 2006

**Table 1-19**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 1999**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	226	2,623	2,854	2,621	106,538	84,317	59,431	191,008	104,975	16,601	571,194
Cash rent	393	11,020	3,455	3,968	57,303	201,101	106,697	168,782	179,816	34,596	767,131
Share rent	22	377	332	346	2,405	54,435	27,879	195,211	109,891	3,992	394,890
Cash wages, room and board	12,801	46,397	74,340	67,420	551,957	1,042,637	201,225	282,152	477,408	363,993	3,120,330
Interest	2,823	26,944	26,089	24,119	460,683	477,800	200,314	359,171	533,425	125,705	2,237,073
Repairs to buildings and fences	1,258	5,414	7,362	6,651	120,184	180,330	45,817	77,085	136,874	46,128	627,103
Electricity	1,332	4,732	8,123	6,330	111,562	181,905	59,645	88,140	97,102	41,473	600,344
Telephone	483	2,198	2,781	2,709	25,045	52,111	21,464	51,232	53,934	14,970	226,927
Heating fuel	904	951	3,172	2,373	41,862	114,801	15,978	20,723	49,524	31,328	281,616
Machinery fuel	1,843	12,289	12,679	13,489	121,763	233,545	152,449	394,518	315,717	58,236	1,316,528
Machine repairs and other	2,224	19,831	19,576	22,343	243,450	384,196	204,171	438,893	443,786	89,644	1,868,114
Business insurance	979	3,918	4,909	4,873	124,588	154,861	37,399	63,432	79,174	27,894	502,027
Custom work	2,344	8,961	5,643	4,536	98,783	114,213	84,168	153,445	-61,973	50,805	460,925
Stabilization premiums	3	0	1,547	0	152,173	0	11	9	0	0	153,743
Crop and hail insurance	8	1,137	323	540	21,107	35,458	43,208	146,751	82,002	2,325	332,859
Fertilizer and lime	1,641	37,892	12,676	19,995	194,953	371,210	278,494	502,479	476,887	54,765	1,950,992
Pesticides	335	23,509	7,553	12,839	81,263	254,839	222,453	500,989	319,477	27,174	1,450,431
Commercial seed	1,074	13,354	10,223	13,276	121,483	292,445	90,975	157,610	126,880	60,143	887,463
Irrigation	0	0	0	0	0	0	0	2,097	15,495	3,172	20,764
Twine, wire and containers	1,569	5,867	6,572	5,737	68,013	122,532	11,084	14,880	28,783	56,516	321,553
Commercial feed	24,979	27,455	78,090	61,560	951,826	905,000	317,013	189,530	778,338	275,514	3,609,305
Livestock and poultry purchases	4,063	3,520	7,022	4,971	38,651	274,349	52,331	65,219	961,325	39,878	1,451,329
Artificial insemination and veterinary fees	635	4,010	5,969	4,291	125,794	141,655	40,917	49,324	128,300	31,050	531,945
Legal and accounting fees	1,221	5,037	8,139	7,541	97,553	165,696	56,917	111,653	141,694	58,428	653,879
Other	694	4,081	5,535	4,714	59,990	167,645	46,269	87,530	147,277	51,875	575,612
<b>Total gross operating expenses</b>	<b>63,854</b>	<b>271,517</b>	<b>314,964</b>	<b>297,242</b>	<b>3,978,929</b>	<b>6,007,081</b>	<b>2,376,309</b>	<b>4,311,863</b>	<b>5,726,111</b>	<b>1,566,205</b>	<b>24,914,077</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	60,495	0	0	0	0	0	60,495
Cash wages	0	0	0	0	0	2,946	0	0	0	0	2,946
Interest	0	0	3,001	303	16,380	0	0	0	4,010	0	23,694
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	0	0	0
Machinery fuel	0	0	0	0	0	5,028	0	34,849	0	0	39,877
Fertilizer and lime	0	0	160	0	0	0	0	0	0	0	160
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	0	96	100	31	0	0	0	0	0	0	227
<b>Total rebates</b>	<b>0</b>	<b>96</b>	<b>3,261</b>	<b>334</b>	<b>76,875</b>	<b>7,974</b>	<b>0</b>	<b>34,849</b>	<b>4,010</b>	<b>0</b>	<b>127,399</b>
<b>Operating expenses after rebates</b>	<b>63,854</b>	<b>271,421</b>	<b>311,703</b>	<b>296,908</b>	<b>3,902,054</b>	<b>5,999,107</b>	<b>2,376,309</b>	<b>4,277,014</b>	<b>5,722,101</b>	<b>1,566,205</b>	<b>24,786,678</b>
Depreciation on buildings	1,153	8,143	16,672	10,063	165,390	337,156	34,888	69,629	178,992	82,794	904,880
Depreciation on machinery	3,367	26,363	27,898	26,878	336,597	649,715	353,986	877,296	894,579	138,942	3,335,621
<b>Total depreciation</b>	<b>4,520</b>	<b>34,506</b>	<b>44,570</b>	<b>36,941</b>	<b>501,987</b>	<b>986,871</b>	<b>388,874</b>	<b>946,925</b>	<b>1,073,571</b>	<b>221,736</b>	<b>4,240,501</b>
Total expenses before rebates	68,374	306,023	359,534	334,183	4,480,916	6,993,952	2,765,183	5,258,788	6,799,682	1,787,941	29,154,578
<b>Total rebates</b>	<b>0</b>	<b>96</b>	<b>3,261</b>	<b>334</b>	<b>76,875</b>	<b>7,974</b>	<b>0</b>	<b>34,849</b>	<b>4,010</b>	<b>0</b>	<b>127,399</b>
<b>Total expenses after rebates</b>	<b>68,374</b>	<b>305,927</b>	<b>356,273</b>	<b>333,849</b>	<b>4,404,041</b>	<b>6,985,978</b>	<b>2,765,183</b>	<b>5,223,939</b>	<b>6,795,672</b>	<b>1,787,941</b>	<b>29,027,179</b>

**Note(s):** The data in this table were last revised in November 2003.

**Table 1-20**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 2000**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	228	2,649	2,940	2,569	110,160	84,401	60,322	195,783	106,025	17,348	582,425
Cash rent	391	11,611	3,566	4,166	62,785	211,122	113,466	169,437	194,218	34,415	805,177
Share rent	23	371	306	369	2,261	52,459	24,883	193,552	99,012	3,950	377,186
Cash wages, room and board	13,227	49,087	76,015	71,912	589,528	1,099,306	214,839	289,714	488,071	395,179	3,286,878
Interest	2,950	30,863	28,820	28,348	560,317	568,705	232,240	390,492	572,786	142,798	2,558,319
Repairs to buildings and fences	1,272	5,726	7,914	6,847	128,137	181,668	53,047	81,327	143,403	48,334	657,675
Electricity	1,352	4,812	8,147	6,558	114,128	182,632	60,178	87,258	103,414	41,888	610,367
Telephone	497	2,259	2,837	2,763	25,940	54,717	22,564	53,849	57,706	15,419	238,551
Heating fuel	1,325	1,373	4,477	3,063	53,330	148,928	18,062	23,321	61,434	43,776	359,089
Machinery fuel	2,248	15,146	15,232	16,357	156,399	283,837	185,562	456,871	384,869	69,559	1,586,080
Machine repairs and other	2,289	20,511	20,118	23,497	259,160	402,078	204,939	444,640	456,002	88,581	1,921,815
Business insurance	1,006	4,075	5,056	4,990	129,572	160,281	38,521	64,700	80,758	28,843	517,802
Custom work	2,622	7,976	7,753	5,040	111,327	152,296	88,178	147,112	-44,821	68,587	546,070
Stabilization premiums	3	0	428	0	159,738	0	7	9	0	0	160,185
Crop and hail insurance	4	1,071	300	429	20,248	31,655	45,665	134,545	63,154	2,371	299,442
Fertilizer and lime	1,511	35,361	12,449	19,901	193,834	363,698	291,214	575,892	513,237	60,211	2,067,308
Pesticides	366	25,689	8,015	13,332	87,963	257,207	231,052	567,378	330,559	28,059	1,549,620
Commercial seed	1,191	15,282	10,465	14,999	133,046	311,780	94,862	149,014	121,587	65,594	917,820
Irrigation	0	0	0	0	0	0	0	2,050	16,030	3,147	21,227
Twine, wire and containers	1,578	5,557	7,140	6,076	70,974	147,024	11,860	15,029	30,510	62,478	358,226
Commercial feed	26,086	27,495	79,811	66,364	967,043	931,699	350,698	204,131	858,881	276,557	3,788,765
Livestock and poultry purchases	4,131	2,234	7,219	4,916	69,814	290,426	70,274	110,645	1,089,151	39,149	1,687,959
Artificial insemination and veterinary fees	673	4,368	6,547	4,772	132,727	151,989	45,256	54,745	140,412	31,419	572,908
Legal and accounting fees	1,225	5,214	8,587	8,069	104,382	175,638	58,340	112,211	153,030	61,349	688,045
Other	708	3,754	5,541	5,016	65,089	164,796	47,426	84,904	146,394	51,356	574,984
<b>Total gross operating expenses</b>	<b>66,906</b>	<b>282,484</b>	<b>329,683</b>	<b>320,353</b>	<b>4,307,902</b>	<b>6,408,342</b>	<b>2,563,455</b>	<b>4,608,609</b>	<b>6,165,822</b>	<b>1,680,367</b>	<b>26,733,923</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	63,799	0	0	650	0	0	64,449
Cash wages	0	0	0	0	0	2,329	0	0	0	0	2,329
Interest	0	0	0	300	15,696	0	0	0	6,109	0	22,105
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	2,700	0	2,700
Machinery fuel	0	0	0	0	0	3,885	0	34,997	0	0	38,882
Fertilizer and lime	0	0	0	0	0	0	0	0	0	0	0
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	0	40	0	0	0	0	0	0	0	0	40
<b>Total rebates</b>	<b>0</b>	<b>40</b>	<b>0</b>	<b>300</b>	<b>79,495</b>	<b>6,214</b>	<b>0</b>	<b>35,647</b>	<b>8,809</b>	<b>0</b>	<b>130,505</b>
<b>Operating expenses after rebates</b>	<b>66,906</b>	<b>282,444</b>	<b>329,683</b>	<b>320,053</b>	<b>4,228,407</b>	<b>6,402,128</b>	<b>2,563,455</b>	<b>4,572,962</b>	<b>6,157,013</b>	<b>1,680,367</b>	<b>26,603,418</b>
Depreciation on buildings	1,145	8,317	17,183	10,491	176,307	340,618	35,404	69,813	188,070	82,839	930,187
Depreciation on machinery	3,701	28,792	31,362	30,101	366,635	691,659	351,529	853,298	897,347	145,805	3,400,229
<b>Total depreciation</b>	<b>4,846</b>	<b>37,109</b>	<b>48,545</b>	<b>40,592</b>	<b>542,942</b>	<b>1,032,277</b>	<b>386,933</b>	<b>923,111</b>	<b>1,085,417</b>	<b>228,644</b>	<b>4,330,416</b>
Total expenses before rebates	71,752	319,593	378,228	360,945	4,850,844	7,440,619	2,950,388	5,531,720	7,251,239	1,909,011	31,064,339
<b>Total rebates</b>	<b>0</b>	<b>40</b>	<b>0</b>	<b>300</b>	<b>79,495</b>	<b>6,214</b>	<b>0</b>	<b>35,647</b>	<b>8,809</b>	<b>0</b>	<b>130,505</b>
<b>Total expenses after rebates</b>	<b>71,752</b>	<b>319,553</b>	<b>378,228</b>	<b>360,645</b>	<b>4,771,349</b>	<b>7,434,405</b>	<b>2,950,388</b>	<b>5,496,073</b>	<b>7,242,430</b>	<b>1,909,011</b>	<b>30,933,834</b>

**Note(s):** The data in this table were last revised in November 2003.

## Farm Operating Expenses and Depreciation Charges – November 2006

**Table 1-21**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 2001**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	231	2,728	2,969	2,595	118,973	91,153	60,382	213,403	102,844	17,643	612,921
Cash rent	404	11,321	3,619	4,270	67,807	220,623	119,707	176,215	201,987	36,135	842,088
Share rent	22	353	275	314	2,546	57,705	24,037	174,197	101,982	4,266	365,698
Cash wages, room and board	13,902	51,590	79,892	75,580	620,773	1,192,747	243,198	294,060	512,475	416,914	3,501,130
Interest	2,999	30,754	29,521	30,134	562,369	558,550	231,155	370,396	566,818	137,665	2,520,361
Repairs to buildings and fences	1,336	5,778	7,756	7,361	133,262	190,751	55,699	85,393	147,705	48,576	683,617
Electricity	1,325	5,004	8,228	6,689	114,356	199,069	61,382	89,876	116,858	42,307	645,094
Telephone	506	2,304	2,865	2,874	26,978	58,547	23,692	55,464	60,014	16,036	249,281
Heating fuel	1,484	1,510	4,522	3,492	62,396	189,139	22,939	30,084	75,564	56,077	447,206
Machinery fuel	2,315	15,600	14,775	16,684	162,655	295,190	187,418	424,890	381,020	70,255	1,570,803
Machine repairs and other	2,266	20,921	20,520	23,967	265,639	410,120	215,186	462,426	469,682	92,124	1,982,851
Business insurance	1,034	4,197	5,258	5,190	133,459	168,295	39,677	66,253	83,181	29,708	536,252
Custom work	2,360	9,425	9,501	6,075	138,438	145,787	94,410	148,583	-2,515	58,299	610,362
Stabilization premiums	3	0	20	0	136,547	0	9	11	0	0	136,590
Crop and hail insurance	9	1,253	323	377	20,233	38,102	47,347	147,766	81,950	2,655	340,015
Fertilizer and lime	1,670	34,618	12,188	19,901	213,217	429,527	351,938	650,757	556,862	63,221	2,333,899
Pesticides	386	26,845	8,215	13,798	92,801	270,066	228,741	595,746	323,948	29,181	1,589,727
Commercial seed	1,282	15,511	11,512	15,913	143,158	349,193	95,810	150,504	122,803	67,562	973,248
Irrigation	0	0	0	0	0	0	0	1,969	16,081	3,125	21,175
Twine, wire and containers	1,696	5,002	7,283	5,888	73,103	154,375	12,572	13,827	32,951	65,664	372,361
Commercial feed	28,747	31,619	91,224	76,053	1,071,484	1,076,112	420,838	248,223	996,302	302,830	4,343,432
Livestock and poultry purchases	4,410	1,264	7,887	5,028	77,154	355,239	95,772	135,830	1,048,238	55,117	1,785,939
Artificial insemination and veterinary fees	680	4,499	6,810	5,058	142,019	164,149	48,877	58,578	148,837	33,618	613,125
Legal and accounting fees	1,323	5,527	9,274	8,634	111,689	187,851	61,840	115,577	157,621	66,257	725,593
Other	701	3,679	5,873	5,066	65,219	166,444	46,951	91,102	155,909	53,411	594,355
<b>Total gross operating expenses</b>	<b>71,091</b>	<b>291,302</b>	<b>350,310</b>	<b>340,941</b>	<b>4,556,275</b>	<b>6,968,734</b>	<b>2,789,577</b>	<b>4,801,130</b>	<b>6,459,117</b>	<b>1,768,646</b>	<b>28,397,123</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	71,419	0	0	29,222	0	0	100,641
Cash wages	0	0	0	0	0	2,280	0	0	0	0	2,280
Interest	0	0	0	305	15,624	0	0	0	5,588	0	21,517
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	13,000	0	13,000
Machinery fuel	0	0	0	0	0	3,026	0	1,824	0	0	4,850
Fertilizer and lime	0	0	0	0	0	0	0	0	0	0	0
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	0	40	0	0	0	0	0	0	0	0	40
<b>Total rebates</b>	<b>0</b>	<b>40</b>	<b>0</b>	<b>305</b>	<b>87,043</b>	<b>5,306</b>	<b>0</b>	<b>31,046</b>	<b>18,588</b>	<b>0</b>	<b>142,328</b>
<b>Operating expenses after rebates</b>	<b>71,091</b>	<b>291,262</b>	<b>350,310</b>	<b>340,636</b>	<b>4,469,232</b>	<b>6,963,428</b>	<b>2,789,577</b>	<b>4,770,084</b>	<b>6,440,529</b>	<b>1,768,646</b>	<b>28,254,795</b>
Depreciation on buildings	1,170	8,479	17,617	11,013	189,470	348,914	35,558	69,158	197,779	84,523	963,681
Depreciation on machinery	3,947	29,116	32,873	32,013	382,365	705,518	362,308	875,975	922,739	145,316	3,492,170
<b>Total depreciation</b>	<b>5,117</b>	<b>37,595</b>	<b>50,490</b>	<b>43,026</b>	<b>571,835</b>	<b>1,054,432</b>	<b>397,866</b>	<b>945,133</b>	<b>1,120,518</b>	<b>229,839</b>	<b>4,455,851</b>
Total expenses before rebates	76,208	328,897	400,800	383,967	5,128,110	8,023,166	3,187,443	5,746,263	7,579,635	1,998,485	32,852,974
<b>Total rebates</b>	<b>0</b>	<b>40</b>	<b>0</b>	<b>305</b>	<b>87,043</b>	<b>5,306</b>	<b>0</b>	<b>31,046</b>	<b>18,588</b>	<b>0</b>	<b>142,328</b>
<b>Total expenses after rebates</b>	<b>76,208</b>	<b>328,857</b>	<b>400,800</b>	<b>383,662</b>	<b>5,041,067</b>	<b>8,017,860</b>	<b>3,187,443</b>	<b>5,715,217</b>	<b>7,561,047</b>	<b>1,998,485</b>	<b>32,710,646</b>

Note(s): The data in this table were last revised in November 2004.



**Table 1-22**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 2002**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	237	2,810	3,147	2,678	128,134	95,711	64,005	218,098	100,273	18,031	633,124
Cash rent	404	12,113	4,089	4,911	76,622	240,479	130,481	181,501	220,166	39,749	910,514
Share rent	24	423	303	361	2,923	71,958	28,796	191,442	103,002	4,816	404,048
Cash wages, room and board	14,444	55,460	85,484	79,358	664,227	1,210,638	257,790	301,411	532,974	454,019	3,655,805
Interest	2,967	27,475	26,716	23,306	521,218	552,564	217,742	320,698	512,109	122,303	2,327,098
Repairs to buildings and fences	1,362	6,130	7,368	7,287	131,930	186,936	56,813	83,685	141,797	47,118	670,426
Electricity	1,351	5,130	8,434	6,856	114,356	205,041	61,197	96,167	142,567	46,538	687,637
Telephone	524	2,512	3,066	3,046	28,461	60,889	24,332	56,019	63,615	16,597	259,061
Heating fuel	1,487	1,450	4,323	3,143	53,536	164,551	23,398	31,287	55,162	45,983	384,320
Machinery fuel	2,200	14,820	14,273	15,683	154,522	262,720	172,424	365,405	335,298	66,039	1,403,384
Machine repairs and other	2,436	22,700	21,546	25,884	278,921	426,524	228,097	471,674	483,773	96,730	2,058,286
Business insurance	1,091	4,470	5,679	5,605	143,602	178,056	42,851	71,553	87,340	31,342	571,589
Custom work	2,501	9,142	9,311	7,229	149,513	167,655	103,851	156,012	-1,258	68,793	672,749
Stabilization premiums	3	0	27	0	55,742	0	3	5	0	0	55,780
Crop and hail insurance	19	1,724	372	311	26,600	45,965	51,816	176,318	122,756	3,151	429,032
Fertilizer and lime	1,632	38,980	12,261	21,971	215,349	422,225	337,860	598,696	546,838	62,589	2,258,401
Pesticides	392	29,530	8,215	14,805	98,926	266,825	239,263	545,108	297,708	29,765	1,530,537
Commercial seed	1,413	19,590	12,260	17,409	155,899	386,207	112,768	154,568	141,837	74,048	1,075,999
Irrigation	0	0	0	0	0	0	0	1,965	15,861	3,131	20,957
Twine, wire and containers	1,628	6,077	8,259	6,124	77,489	163,638	12,974	14,560	32,457	68,685	391,891
Commercial feed	30,846	33,516	95,785	77,574	1,135,773	1,162,201	505,006	321,697	1,271,281	342,198	4,975,877
Livestock and poultry purchases	4,167	1,816	7,126	4,620	81,584	339,906	84,912	180,584	631,595	74,273	1,410,583
Artificial insemination and veterinary fees	711	4,845	7,287	5,483	149,546	172,356	53,471	61,507	149,879	36,072	641,157
Legal and accounting fees	1,406	5,914	9,886	9,238	115,039	200,437	63,696	119,160	164,871	69,305	758,952
Other	693	3,955	6,049	5,061	69,132	161,450	45,543	92,013	149,673	54,479	588,048
<b>Total gross operating expenses</b>	<b>73,938</b>	<b>310,582</b>	<b>361,266</b>	<b>347,943</b>	<b>4,629,044</b>	<b>7,144,932</b>	<b>2,919,089</b>	<b>4,811,133</b>	<b>6,301,574</b>	<b>1,875,754</b>	<b>28,775,255</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	72,982	0	0	15,291	0	0	88,273
Cash wages	0	0	0	0	0	2,462	0	0	0	0	2,462
Interest	0	0	0	0	5,800	0	0	0	5,914	0	11,714
Electricity	0	0	0	0	0	6,700	0	0	0	0	6,700
Heating fuel	0	0	0	0	0	0	0	0	199	0	199
Machinery fuel	0	0	0	0	0	3,472	0	1,305	0	0	4,777
Fertilizer and lime	0	0	0	0	0	0	0	0	0	0	0
Pesticides	0	0	0	0	0	0	0	0	5,336	0	5,336
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	0	33	0	0	0	0	0	0	0	0	33
<b>Total rebates</b>	<b>0</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>78,782</b>	<b>12,634</b>	<b>0</b>	<b>16,596</b>	<b>11,449</b>	<b>0</b>	<b>119,494</b>
<b>Operating expenses after rebates</b>	<b>73,938</b>	<b>310,549</b>	<b>361,266</b>	<b>347,943</b>	<b>4,550,262</b>	<b>7,132,298</b>	<b>2,919,089</b>	<b>4,794,537</b>	<b>6,290,125</b>	<b>1,875,754</b>	<b>28,655,761</b>
Depreciation on buildings	1,207	8,425	17,686	10,942	198,197	358,950	35,997	69,449	204,559	90,659	996,071
Depreciation on machinery	4,182	27,178	33,109	32,121	380,736	760,013	360,204	840,771	912,759	165,262	3,516,335
<b>Total depreciation</b>	<b>5,389</b>	<b>35,603</b>	<b>50,795</b>	<b>43,063</b>	<b>578,933</b>	<b>1,118,963</b>	<b>396,201</b>	<b>910,220</b>	<b>1,117,318</b>	<b>255,921</b>	<b>4,512,406</b>
Total expenses before rebates	79,327	346,185	412,061	391,006	5,207,977	8,263,895	3,315,290	5,721,353	7,418,892	2,131,675	33,287,661
<b>Total rebates</b>	<b>0</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>78,782</b>	<b>12,634</b>	<b>0</b>	<b>16,596</b>	<b>11,449</b>	<b>0</b>	<b>119,494</b>
<b>Total expenses after rebates</b>	<b>79,327</b>	<b>346,152</b>	<b>412,061</b>	<b>391,006</b>	<b>5,129,195</b>	<b>8,251,261</b>	<b>3,315,290</b>	<b>5,704,757</b>	<b>7,407,443</b>	<b>2,131,675</b>	<b>33,168,167</b>

**Note(s):** The data in this table were last revised in November 2005.

Farm Operating Expenses and Depreciation Charges – November 2006

**Table 1-23**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 2003**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	250	2,906	3,254	2,820	137,103	98,391	65,989	223,987	102,680	18,933	656,313
Cash rent	420	13,022	3,946	4,861	79,304	250,820	134,134	188,761	217,964	40,146	933,378
Share rent	23	402	327	412	3,128	76,995	30,524	201,014	128,753	4,720	446,297
Cash wages, room and board	15,455	59,620	88,904	82,215	684,154	1,240,904	275,835	310,755	527,644	467,640	3,753,125
Interest	3,420	28,967	28,430	26,958	519,040	535,406	225,012	328,582	509,521	119,791	2,325,127
Repairs to buildings and fences	1,553	6,743	8,252	7,651	138,527	194,413	57,381	85,359	144,633	49,474	693,986
Electricity	1,399	5,746	8,265	6,719	116,643	197,865	63,033	99,052	149,695	44,211	692,627
Telephone	543	2,599	3,173	3,077	29,315	62,411	25,305	58,260	65,842	17,178	267,703
Heating fuel	1,624	1,701	5,170	3,772	67,991	211,119	26,206	34,103	76,124	52,880	480,689
Machinery fuel	2,321	15,917	14,987	17,251	163,794	278,483	181,045	389,157	358,769	71,322	1,493,045
Machine repairs and other	2,655	23,608	21,331	25,755	285,894	439,320	237,221	476,391	483,289	100,600	2,096,063
Business insurance	1,171	4,872	6,031	6,166	155,090	192,300	45,765	76,490	94,327	33,849	616,061
Custom work	2,802	9,965	11,638	8,314	165,960	192,803	119,428	174,734	2,000	74,296	761,939
Stabilization premiums	4	0	35	0	181,526	0	0	0	0	0	181,565
Crop and hail insurance	142	1,613	458	270	24,300	61,232	44,689	121,970	145,292	2,822	402,788
Fertilizer and lime	1,714	36,251	13,119	23,509	215,780	434,892	388,539	718,435	590,585	76,796	2,499,620
Pesticides	384	28,054	9,037	15,693	95,958	274,830	251,226	599,619	330,456	29,914	1,635,170
Commercial seed	1,272	16,847	13,118	17,583	169,774	387,366	121,789	163,069	148,929	75,529	1,115,277
Irrigation	0	0	0	0	0	0	0	2,091	14,338	3,117	19,546
Twine, wire and containers	1,823	6,806	9,250	6,859	77,489	176,729	13,493	15,492	35,703	77,202	420,846
Commercial feed	30,877	33,181	93,869	76,798	1,198,241	1,185,445	515,106	305,612	1,080,589	358,623	4,878,342
Livestock and poultry purchases	5,654	2,737	11,259	7,090	92,688	264,438	54,231	56,649	629,388	45,331	1,169,465
Artificial insemination and veterinary fees	796	4,990	7,578	5,483	155,528	181,491	56,679	63,352	141,636	36,902	654,436
Legal and accounting fees	1,490	6,358	10,133	9,238	119,641	200,437	66,881	120,352	166,520	69,305	770,354
Other	700	3,951	6,079	4,884	73,971	158,221	47,820	82,812	136,202	52,845	567,485
<b>Total gross operating expenses</b>	<b>78,492</b>	<b>316,856</b>	<b>377,643</b>	<b>363,378</b>	<b>4,950,839</b>	<b>7,296,311</b>	<b>3,067,767</b>	<b>4,994,873</b>	<b>6,303,950</b>	<b>1,923,426</b>	<b>29,673,529</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	77,106	0	0	0	0	0	77,106
Cash wages	0	0	0	0	0	2,624	0	0	0	0	2,624
Interest	0	0	0	0	5,500	0	0	0	5,802	0	11,302
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	2,133	0	2,133
Machinery fuel	0	0	0	0	0	3,001	0	822	0	0	3,823
Fertilizer and lime	0	0	0	0	0	0	0	0	0	0	0
Pesticides	0	0	0	0	0	0	0	0	4,173	0	4,173
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	0	0	0	0	0	0	0	0	0	0	0
<b>Total rebates</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82,606</b>	<b>5,625</b>	<b>0</b>	<b>822</b>	<b>12,108</b>	<b>0</b>	<b>101,161</b>
<b>Operating expenses after rebates</b>	<b>78,492</b>	<b>316,856</b>	<b>377,643</b>	<b>363,378</b>	<b>4,868,233</b>	<b>7,290,686</b>	<b>3,067,767</b>	<b>4,994,051</b>	<b>6,291,842</b>	<b>1,923,426</b>	<b>29,572,368</b>
Depreciation on buildings	1,243	8,393	17,617	10,902	201,018	367,331	37,171	71,163	209,700	93,332	1,017,870
Depreciation on machinery	4,272	27,743	32,989	31,753	402,452	735,553	375,335	839,457	921,805	162,516	3,533,875
<b>Total depreciation</b>	<b>5,515</b>	<b>36,136</b>	<b>50,606</b>	<b>42,655</b>	<b>603,470</b>	<b>1,102,884</b>	<b>412,506</b>	<b>910,620</b>	<b>1,131,505</b>	<b>255,848</b>	<b>4,551,745</b>
Total expenses before rebates	84,007	352,992	428,249	406,033	5,554,309	8,399,195	3,480,273	5,905,493	7,435,455	2,179,274	34,225,274
<b>Total rebates</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82,606</b>	<b>5,625</b>	<b>0</b>	<b>822</b>	<b>12,108</b>	<b>0</b>	<b>101,161</b>
<b>Total expenses after rebates</b>	<b>84,007</b>	<b>352,992</b>	<b>428,249</b>	<b>406,033</b>	<b>5,471,703</b>	<b>8,393,570</b>	<b>3,480,273</b>	<b>5,904,671</b>	<b>7,423,347</b>	<b>2,179,274</b>	<b>34,124,113</b>

Note(s): The data in this table were last revised in November 2006.

**Table 1-24**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 2004**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	252	3,060	3,287	2,930	147,797	101,048	68,035	223,987	105,555	19,501	675,452
Cash rent	433	13,442	4,143	5,200	80,890	255,836	138,020	194,423	224,503	42,956	959,846
Share rent	22	382	301	379	3,206	86,234	28,998	215,085	125,534	3,776	463,917
Cash wages, room and board	16,228	61,408	86,681	82,462	711,520	1,242,145	286,868	307,647	523,423	484,007	3,802,389
Interest	3,273	29,052	29,074	26,975	504,565	525,303	223,243	309,432	488,030	117,527	2,256,474
Repairs to buildings and fences	1,669	6,716	8,912	7,422	145,453	194,997	61,398	83,652	147,526	51,948	709,691
Electricity	1,484	5,861	8,182	6,927	118,976	199,844	63,033	97,071	140,713	43,327	685,418
Telephone	559	2,651	3,141	3,169	29,901	64,907	25,305	59,425	65,184	17,694	271,936
Heating fuel	1,819	1,879	5,558	4,070	69,690	201,619	30,137	38,196	76,504	56,053	485,525
Machinery fuel	2,646	17,349	16,635	19,149	188,363	310,508	197,340	429,240	387,470	79,168	1,647,867
Machine repairs and other	2,788	23,560	22,824	26,528	297,330	450,742	239,593	481,155	490,538	101,606	2,136,663
Business insurance	1,234	5,306	6,562	6,665	163,465	206,146	49,106	80,926	97,817	37,200	654,427
Custom work	3,222	11,161	12,569	9,312	190,854	202,443	121,697	197,449	22,000	83,212	853,918
Stabilization premiums	1	0	26	0	174,084	0	0	0	0	0	174,112
Crop and hail insurance	18	2,559	287	401	21,813	53,531	62,755	98,869	126,419	2,667	369,319
Fertilizer and lime	1,748	36,614	12,857	22,804	221,174	425,759	382,322	704,066	602,397	81,404	2,491,145
Pesticides	415	27,969	9,353	16,085	99,317	285,823	247,458	598,420	340,370	30,363	1,655,573
Commercial seed	1,462	13,141	12,593	14,946	179,960	397,050	119,963	154,100	150,418	77,040	1,120,673
Irrigation	0	0	0	0	0	0	0	2,251	14,220	3,126	19,597
Twine, wire and containers	1,914	6,543	8,856	6,859	82,325	182,030	14,169	16,422	36,060	77,439	432,617
Commercial feed	33,965	36,167	96,216	77,182	1,246,170	1,209,154	546,528	299,500	918,501	323,837	4,787,219
Livestock and poultry purchases	4,492	1,458	9,439	5,052	97,221	197,809	46,255	52,329	659,051	52,111	1,125,217
Artificial insemination and veterinary fees	852	4,915	7,654	5,538	157,083	183,306	55,262	58,284	134,554	35,394	642,842
Legal and accounting fees	1,565	6,612	10,133	9,579	124,307	199,491	68,887	119,332	163,074	69,305	772,285
Other	742	4,109	6,383	4,737	78,779	157,746	45,429	81,570	140,289	55,487	575,271
<b>Total gross operating expenses</b>	<b>82,803</b>	<b>321,914</b>	<b>381,666</b>	<b>364,371</b>	<b>5,134,243</b>	<b>7,333,471</b>	<b>3,139,948</b>	<b>5,010,832</b>	<b>6,210,207</b>	<b>1,946,148</b>	<b>29,925,598</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	82,787	0	974	0	0	0	83,761
Cash wages	0	0	0	0	0	2,624	0	0	0	0	2,624
Interest	0	0	0	0	3,400	0	0	0	5,479	0	8,879
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	3,702	0	3,702
Machinery fuel	0	0	0	0	0	2,514	0	0	0	0	2,514
Fertilizer and lime	0	0	0	0	0	0	0	0	0	0	0
Pesticides	0	0	0	0	0	0	0	0	9,441	0	9,441
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	143	0	143
Livestock purchases	0	0	0	0	0	0	0	0	0	0	0
<b>Total rebates</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86,187</b>	<b>5,138</b>	<b>974</b>	<b>0</b>	<b>18,765</b>	<b>0</b>	<b>111,064</b>
<b>Operating expenses after rebates</b>	<b>82,803</b>	<b>321,914</b>	<b>381,666</b>	<b>364,371</b>	<b>5,048,056</b>	<b>7,328,333</b>	<b>3,138,974</b>	<b>5,010,832</b>	<b>6,191,442</b>	<b>1,946,148</b>	<b>29,814,534</b>
Depreciation on buildings	1,279	8,419	17,607	11,060	201,174	377,157	37,601	72,058	216,737	100,275	1,043,367
Depreciation on machinery	4,524	29,513	34,393	32,774	381,746	702,403	366,651	847,280	898,018	160,541	3,457,843
<b>Total depreciation</b>	<b>5,803</b>	<b>37,932</b>	<b>52,000</b>	<b>43,834</b>	<b>582,920</b>	<b>1,079,560</b>	<b>404,252</b>	<b>919,338</b>	<b>1,114,755</b>	<b>260,816</b>	<b>4,501,210</b>
Total expenses before rebates	88,606	359,846	433,666	408,205	5,717,163	8,413,031	3,544,200	5,930,170	7,324,962	2,206,964	34,426,808
<b>Total rebates</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86,187</b>	<b>5,138</b>	<b>974</b>	<b>0</b>	<b>18,765</b>	<b>0</b>	<b>111,064</b>
<b>Total expenses after rebates</b>	<b>88,606</b>	<b>359,846</b>	<b>433,666</b>	<b>408,205</b>	<b>5,630,976</b>	<b>8,407,893</b>	<b>3,543,226</b>	<b>5,930,170</b>	<b>7,306,197</b>	<b>2,206,964</b>	<b>34,315,744</b>

**Note(s):** The data in this table were last revised in November 2006.

Farm Operating Expenses and Depreciation Charges – November 2006

**Table 1-25**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 2005**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	259	3,213	3,461	3,118	156,074	105,797	69,124	228,691	109,038	20,242	699,017
Cash rent	450	14,127	4,350	5,512	83,316	269,907	138,020	198,117	234,830	42,956	991,585
Share rent	22	378	303	381	2,565	73,299	23,198	193,577	106,704	4,380	404,807
Cash wages, room and board	16,861	62,636	89,281	85,348	729,308	1,279,409	295,474	309,186	539,126	496,107	3,902,737
Interest	3,729	30,230	33,862	29,667	533,280	552,574	238,470	316,662	491,516	122,666	2,352,656
Repairs to buildings and fences	1,703	6,850	9,001	7,570	149,816	198,312	61,459	83,735	151,951	52,467	722,865
Electricity	1,558	6,037	8,427	7,232	121,356	215,832	66,185	101,245	139,306	43,327	710,504
Telephone	559	2,704	3,204	3,204	30,290	67,503	25,659	59,425	67,140	17,942	277,630
Heating fuel	2,165	2,274	6,614	4,765	76,032	212,909	32,276	39,533	85,761	62,163	524,493
Machinery fuel	3,071	20,229	18,964	22,136	213,792	368,263	223,980	531,399	481,238	94,209	1,977,282
Machine repairs and other	2,872	24,267	23,509	27,589	303,276	459,757	238,635	483,560	500,349	102,927	2,166,741
Business insurance	1,304	5,539	6,739	6,978	170,004	215,629	52,396	84,972	105,447	39,134	688,142
Custom work	3,866	12,277	12,808	9,479	203,259	204,467	120,480	202,385	23,100	84,876	876,998
Stabilization premiums	1	0	32	0	102,592	0	0	0	0	0	102,625
Crop and hail insurance	14	3,065	307	1,660	20,032	43,625	44,016	98,333	121,091	3,476	335,619
Fertilizer and lime	1,800	38,591	13,551	24,035	238,647	458,968	366,647	720,260	619,264	83,439	2,565,202
Pesticides	407	28,249	9,475	16,375	99,714	297,256	232,610	625,349	349,220	31,273	1,689,927
Commercial seed	1,360	14,587	12,392	16,590	177,261	401,021	116,724	157,953	156,435	77,348	1,131,671
Irrigation	0	0	0	0	0	0	0	2,353	14,166	3,135	19,654
Twine, wire and containers	1,998	6,896	9,201	6,996	92,204	189,134	13,531	16,422	38,945	75,116	450,443
Commercial feed	32,946	31,936	86,691	71,008	1,067,968	1,015,689	505,538	251,580	848,694	350,715	4,262,765
Livestock and poultry purchases	4,293	1,965	9,362	5,036	91,317	302,793	56,998	67,064	788,463	68,319	1,395,610
Artificial insemination and veterinary fees	901	5,138	8,037	5,760	161,663	190,638	57,704	60,149	141,282	37,164	668,436
Legal and accounting fees	1,620	6,956	10,338	9,968	132,481	203,481	69,576	121,481	167,640	69,305	792,846
Other	744	4,027	6,568	4,804	81,931	164,056	46,565	82,793	138,184	56,042	585,714
<b>Total gross operating expenses</b>	<b>84,503</b>	<b>332,171</b>	<b>386,477</b>	<b>375,211</b>	<b>5,038,178</b>	<b>7,490,319</b>	<b>3,110,590</b>	<b>5,153,600</b>	<b>6,457,180</b>	<b>2,038,728</b>	<b>30,466,960</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	91,400	0	19,676	0	0	0	111,076
Cash wages	0	0	0	0	0	2,624	0	0	0	0	2,624
Interest	0	0	300	0	2,300	0	0	0	5,076	0	7,676
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	3,510	0	3,510
Machinery fuel	0	0	0	0	0	2,816	0	0	0	0	2,816
Fertilizer and lime	0	0	0	0	0	0	0	0	0	0	0
Pesticides	0	0	0	0	0	0	0	0	2	0	2
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	4,989	0	4,989
Livestock purchases	0	0	0	0	0	0	0	0	0	0	0
<b>Total rebates</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>93,700</b>	<b>5,440</b>	<b>19,676</b>	<b>0</b>	<b>13,577</b>	<b>0</b>	<b>132,693</b>
<b>Operating expenses after rebates</b>	<b>84,503</b>	<b>332,171</b>	<b>386,177</b>	<b>375,211</b>	<b>4,944,478</b>	<b>7,484,879</b>	<b>3,090,914</b>	<b>5,153,600</b>	<b>6,443,603</b>	<b>2,038,728</b>	<b>30,334,267</b>
Depreciation on buildings	1,340	8,364	17,491	10,879	201,592	383,679	38,370	72,748	225,689	106,041	1,066,193
Depreciation on machinery	4,874	31,774	36,815	34,808	418,378	732,429	372,174	843,305	922,297	159,414	3,556,268
<b>Total depreciation</b>	<b>6,214</b>	<b>40,138</b>	<b>54,306</b>	<b>45,687</b>	<b>619,970</b>	<b>1,116,108</b>	<b>410,544</b>	<b>916,053</b>	<b>1,147,986</b>	<b>265,455</b>	<b>4,622,461</b>
Total expenses before rebates	90,717	372,309	440,783	420,898	5,658,148	8,606,427	3,521,134	6,069,653	7,605,166	2,304,183	35,089,421
<b>Total rebates</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>93,700</b>	<b>5,440</b>	<b>19,676</b>	<b>0</b>	<b>13,577</b>	<b>0</b>	<b>132,693</b>
<b>Total expenses after rebates</b>	<b>90,717</b>	<b>372,309</b>	<b>440,483</b>	<b>420,898</b>	<b>5,564,448</b>	<b>8,600,987</b>	<b>3,501,458</b>	<b>6,069,653</b>	<b>7,591,589</b>	<b>2,304,183</b>	<b>34,956,728</b>

Note(s): The data in this table were last revised in November 2006.

## General information

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This publication is part of a series of bulletins that also includes:

21-007-X	Farm product price index
21-010-X	Net farm income - Agriculture economic statistics
21-011-X	Farm cash receipts - Agriculture economic statistics
21-013-X	Value of farm capital - Agriculture economic statistics
21-014-X	Farm debt outstanding - Agriculture economic statistics
21-015-X	Direct payments to agriculture producers - Agriculture economic statistics
21-016-X	Balance sheet of the agricultural sector - Agriculture economic statistics
21-017-X	Agriculture value added account - Agriculture economic statistics
21-018-X	Farm business cash flows - Agriculture economic statistics

This publication presents annual estimates of farm operating expenses and depreciation charges and its components starting from 1981. Data highlights are provided for the most current year.

All series can be obtained free on the internet at the Statistics Canada web site ([www.statcan.ca](http://www.statcan.ca)). Notes on concepts and methods are also included for each data series.

Data from 1926 to 1980 inclusive are available in the November 2004 publication of **Farm operating expenses and depreciation charges - Agriculture economic statistics**, Catalogue no. 21-012-X, vol. 3, no. 2.

The electronic publication is first available in May. It includes preliminary estimates for the calendar year just ended. The following November, the publication is re-issued with revisions to the preliminary estimates. Revisions to the May issue can extend back two years, while those in November generally apply to three years. The date provided at the bottom of each table is the last time that a revision was made to that table.

Most data appearing in this publication are available through the Canadian Socio-Economic Information Management System (CANSIM), Statistics Canada's corporate computerized data base network and information retrieval service.

Statistics Canada is committed to ensuring that there is no disclosure of confidential material and therefore all data are subjected to restrictions prior to release.

## Farm operating expenses

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National and provincial level estimates of farm operating expenses and depreciation charges from 1981 to date are included in this publication. The estimates present gross expenses and rebates (where applicable) are shown for each item. Gross expenses, net expenses and rebates are available on CANSIM.

Preliminary estimates of a calendar year are published in May of the following year (i.e. five months after the end of the reference year). The November issue revises these estimates to incorporate data received too late to be included in the first release, data revisions received from administrative source agencies, and to incorporate estimates from the Taxation Data Program (TDP), based on 60 to 80% of the sample. Updates based on the 100% TDP sample are incorporated into the issue released the following May (i.e. 17 months after the end of the reference year).

### Concepts

Estimates of farm operating expenses represent business costs incurred by farm operators for goods and services used in the production of agricultural commodities. All expense information is on a calendar year basis. If direct rebates are paid to farmers to reduce the cost of particular inputs, then the net expense estimates are used in the preparation of net income, although both gross and net expenses may be displayed. As the objective is to produce provincial estimates of net income, flows from one farm to another are excluded from the estimates. The province can be viewed as one large farm.

**Property tax** estimates include municipal and school taxes on agricultural land and buildings owned and operated by farmers. They exclude property tax on land rented to others as this is not the business of producing agricultural goods. Taxes on land rented from others are also excluded as this is accounted for in rent expenses. The personal share of property taxes on the farm house is excluded.

**Cash rent** expenses are estimated for rent paid for land and buildings rented from the government or private sector, including other farmers. Taxes paid on property rented from others and community pasture or grazing fees are included. Quota rental and machine rental costs are excluded. **Share rent** expenses are estimated for the value of rent which is paid on a share crop basis.

**Cash wages and room and board** estimates include farm wage and salary expenses for hired labour. Wages for the family, including the spouse and children, are also part of this estimate. An increase in family wages would decrease net farm income but leave family income unchanged. Employer contributions for Worker's Compensation, Employment Insurance and the Canada Pension Plan are included. A separate estimate was made for **room and board** expense prior to 1986.

**Interest** expense estimates are made for interest paid on all farm business loans such as mortgages or credit from suppliers and private individuals. Payments on the principal are excluded. Interest paid on land rented to others or on the personal portion of the farm house are explicitly excluded.

**Repairs to buildings and fences** expenses include all of the costs associated with the repair and maintenance of farm buildings and fencing, including the farm business share of the farm house. Expenses associated with capital improvements, such as renovations or alterations and new building or fence construction are excluded. A separate estimate was made for **repairs to fences** expense prior to 1986.

**Electricity and telephone** expenses are estimated for the farm business only. The personal use portion of these expenses and installation costs is excluded.

**Heating fuel** expenses include heating and grain drying with oil, propane, natural gas, wood and coal. The farm business share of home heating is included.

**Fuel** expenses include petroleum, diesel oil and lubricants used for all types of machinery and equipment from tractors and combines to generators and irrigation pumps. Only the farm business share of such expenses is included.

**Machinery repair** and other machinery expenses are estimated for repairs and maintenance, licence, registration and insurance costs for farm vehicles and machinery. These estimates include the cost of parts, labour and the farm business share of automobile and truck maintenance.

**Fertilizer and lime** expenses include all costs associated with the purchase of fertilizer and lime including spreading, if it is part of the cost. A separate estimate was made for **lime** expense prior to 1986.

The estimate for **pesticides** represents farm expenditures for all pesticides, herbicides, insecticides and fungicides. If the application of pesticides is part of the cost it is also included.

**Commercial seed** expenses include the value of seed and seedlings purchased by farmers through commercial channels, such as elevators, seed houses and seed dealers. The estimates exclude expenses for seed purchased from other farmers as this is an interfarm transfer in the provincial accounting system. The value of home-grown seed and the value of seed bought for resale are excluded. Seed cleaning and treatment costs are included if they are part of the purchase cost. Prior to 1973, purchases also included nursery stock. From 1973 to 1982, farmers' purchases of nursery stock have been deducted from nursery stock receipts in the farm cash receipts account. Since 1983, only nursery stock purchases from within the same province have been deducted.

**Irrigation** expense estimates are for the purchase of water or water rights, and exclude the operation or purchase of irrigation equipment.

**Twine, wire and containers** expenses include farmers' costs for the purchase of baler twine, binder twine, baling wire, plastic wraps and containers. Containers include burlap and plastic bags, wood and cardboard boxes, plant pots and flats, egg cartons and trays, etc. Large containers, such as grain bins, are not included since these are considered capital expenditures.

**Crop and hail insurance** expenses include the premiums which farmers pay towards both private and government programs. Prior to 1971, crop insurance and business insurance expenses are combined in a total insurance expense. Crop insurance indemnities have been included in the cash receipts account since 1971.

**Commercial feed** expenses are estimated in the same manner as those for seed. Only the cost of feed and feed supplements purchased by farmers through commercial channels is included: the value of feed bought from other farmers and the value of home-grown feed are therefore excluded. Hay and straw costs are included.

**Livestock purchase** estimates represent only interprovincial and international trade of cattle, calves, weanling pigs and lambs moving directly to farms. Stock bought and sold between farmers in the same province are not included. From 1971 to 1996, livestock purchase estimates included poultry purchases. **Poultry purchases** represented the cost of purchasing chicks, pullets, turkeys, geese, ducks, and all other types of poultry from hatcheries. Prior to 1997, hatcheries were considered outside of the agricultural sector. With the inclusion of hatcheries in the agricultural sector, beginning in 1997, under the North American Industry Classification System (NAICS), expenses for poultry purchases have decreased. Movements of birds between farms - including purchases from hatcheries - within the same province are not included.

The **artificial insemination fees and veterinary** expenses estimates represent all costs which farmers incur when obtaining these services, such as medicine, semen, and technical or professional assistance.

**Business insurance** expenses for 1971 to date represent the gross amount of premiums paid to protect the capital employed in agricultural production. Estimates for earlier years are net of indemnities and are included with crop insurance expenses.

**Custom work** expenses are net and represent the difference between custom work expenses and custom work receipts. They include custom work, contract work and machine hire expenses. Expenses with benefits spread out over many years such as land clearing are excluded.

**Stabilization premiums** are expenses which farmers pay to belong to stabilization programs.

**Legal and accounting** fees which are pertinent to the farming operation are included. Prior to 1990, legal and accounting fees were a part of **other expenses**.

**Other expenses** include items which are not covered elsewhere in the accounts such as office and promotion expenses. Legal and accounting fees were part of other expenses before 1990. They are now one separate item.

## Methods and data quality

Preliminary estimates of each farm operating expense except interest, irrigation, livestock and poultry purchases, crop and hail insurance, and stabilization premiums are obtained by applying price and quantity indicators to the previous year's final estimates. Prior to 1991, most of the final estimates of farm operating expenses came from the National Farm Survey (NFS) and a sample of farmers' income tax records for unincorporated farms outside of the Prairies. From 1991 to date, the Taxation Data Program (TDP) is the main data source. The first sets of estimates, based on a 60 to 90% TDP sample, are published in the November issue of the following year. Estimates based on the complete TDP sample are published in the May issue, 17 months after the end of the reference year.

In summary, during non-intercensal review periods, revisions are within 1 to 2% of the original estimate, and may cover three years preceding the reference year for the November issue, and two years for the May release.

Revisions are also incorporated into this series after the results of each Census of Agriculture have been reviewed. Concepts, methods and format may also be changed at this time, to provide a historical time series which is methodologically and conceptually consistent. The most recent intercensal reviews have resulted in revisions to the estimate of total gross farm operating expenses, at the Canada level, of 1.6%.

For information about intercensal revisions, please refer to **Farm operating expenses and depreciation charges - Agriculture economic statistics**, Catalogue no. 21-012-X, vol.2, no.2.

To obtain detailed technical information on the data quality of the Taxation Data Program, whose estimates form the base of this series, users can refer either to the introductory page or to **Economic Overview of Farm Incomes**, Catalogue no. 21-005-X.

For the other expense items (interest, irrigation, livestock and poultry purchases, crop and hail insurance, and stabilization premiums), preliminary estimates of the previous calendar year are published in the May Agriculture Economic Statistics (AES) and includes all data received from source agencies or Statistics Canada sources at the time of release. The November issue revises these to incorporate changes made by the source agencies, and to accommodate data received too late to be included in the first release.

**Interest** expenses are estimated from administrative data prepared by banks, credit unions, the Farm Credit Canada, federal and provincial governments, and from Agriculture and Agri-Food Canada. The data are adjusted to conform to the required concepts. Examples of such adjustments would be converting fiscal year data to a calendar year basis, or the exclusion of the personal share portion of the interest on the house mortgage.

**Irrigation** expense estimates come from the Association of British Columbia Irrigation Districts, Alberta Agriculture, the Saskatchewan Water Corporation, and the Prairie Farm Rehabilitation Administration.

**Livestock purchase** expense estimates are based on international and interprovincial import data. The number of animals imported interprovincially and internationally is obtained from supply and disposition balance sheets published by the Livestock and Animal Products Section. The values for animals imported interprovincially are based on prices received by farmers in the exporting province, as compiled by the Farm Income and Prices Section (FIPS). Transportation costs between provinces, as provided by the transportation industry, are added to the livestock purchase expense. The value of animals imported internationally is calculated using International Trade Division data.

Prior to 1997, **poultry purchase** expense estimates included the cost of purchasing chicks from hatcheries. With hatcheries becoming part of the agricultural sector in 1997, only the value of chicks and hatching eggs imported interprovincially and internationally is measured. Quantities of pullet and broiler chicks, turkey poults and chicken and turkey hatching eggs are obtained from Agriculture and Agri-Food Canada. Prices are obtained from the Canadian



marketing agencies for eggs, broiler hatching eggs and turkeys. International import prices are obtained through the International Trade Division, Statistics Canada.

**Crop and hail insurance** estimates come from the Canadian Hail Underwriters Association and Agriculture and Agri-Food Canada's administrative data.

**Stabilization premium** estimates are provided by Agriculture and Agri-Food Canada. The method for handling stabilization premiums was revised as part of the 1971-1987 intercensal revisions. For 1971 to date, premiums are reported in the farm operating expenses series.

# Depreciation charges

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## Concepts

Depreciation charges against the farm business are intended to account for economic depreciation or the loss in fair market value of the capital assets. Generally, depreciation is considered to occur as a result of ageing, wear and tear, and obsolescence. It represents the value of capital which is no longer available for future use. Economic depreciation should not be confused with accounting depreciation, tax depreciation, or capacity depreciation.

Building depreciation estimates the depreciation of farm buildings on owner occupied farms, including the farm business share of houses. The charge for building depreciation on tenant occupied farms is assumed to be included in the cost of cash or share rent. Machinery depreciation estimates the depreciation of the farm business share of autos and trucks and the depreciation of other machinery, which are owned by the farm business. Autos, trucks and machinery, which the farmer leases, are not depreciated.

## Methods and Data Quality

The depreciation on farm buildings is based on the value of farm land and buildings. Provincial owner-occupied proportions are derived from the Census of Agriculture estimates of land tenure. The proportions of houses and other buildings to land are derived from the special 1958 Farm Income and Expenditure Survey, with some adjustments prior to 1984 to account for changes in the proportions over time. The business share of the house was based on tax allowances and expert opinion. These proportions are used to derive the owner-occupied farm business share of the value of farm houses and other buildings. Depreciation is calculated using the declining balance method where the appropriate capital value is multiplied by the depreciation rate. The depreciation rate is 2% for farm houses and 5% for other buildings. It would take 80 and 31 years, respectively, to depreciate 80% of the value from any particular year, using the declining balance method.

Depreciation of autos, trucks and other farm machinery are based on their respective capital value series, using the declining balance method. Depreciation rates vary by province, but range between 9% and 17%. It would take approximately 17 and 9 years, respectively, to depreciate 80% of the value from any particular year, using this method. Only the farm business portion of depreciation on autos or trucks is included. The business share of the autos and trucks was based on tax allowances and expert opinion.

An analysis of the quality of depreciation data was done in 1994. Weaknesses which were identified and remain unresolved include: the use of the change in value of farm land and buildings to estimate farm building depreciation; the use of a conceivably outdated 1958 survey as a benchmark; the omission of fencing as depreciable capital; and the use of indirect sources of information on the proportion of owned assets to total assets. A report on the results of this analysis was prepared and is available on request.

## Leasing of automobiles, trucks and farm machinery

Beginning in the early 1990's, the leasing of vehicles and farm machinery became increasingly common. That portion of the value of autos, trucks and farm machinery that was being leased by farmers was removed from the depreciation calculation.

Machinery and equipment is separated into five categories:

- (a) Automobiles,
- (b) Trucks,

- (c) Tractors,
- (d) Self-propelled combines,
- (e) All other machinery.

The practice of leasing is most common for the first four categories (above) while "all other machinery" is, for the most part, owned outright by farmers.

Decisions made on basis of information provided by manufacturers, dealers, surveys, administrative data, etc. are as follows:

1. Automobiles, trucks, tractors, and self-propelled combines purchased prior to 1992 were not purchased under a lease agreement.
2. The capital value owned by the farm operator used in calculating depreciation was reduced when the leasing calculations began in 1992.

### **Automobiles and trucks**

It is assumed that at the end of the lease agreement for automobiles and trucks (i.e., after 3 years) either the leasee buys the vehicle outright at a "buy out" value or another farmer buys the used vehicle outright or the leasee returns the vehicle to the dealer who sells them to the non-agriculture sector.

### **Tractors and self-propelled combines**

At the end of the lease agreement for tractors (i.e., after 4 years) and self-propelled combines (i.e., after 3 years) either the leasee buys the machinery outright at a "buy out" value or another farmer buys the used machinery outright. In either case, the value of used farm machinery purchased outright is included in the total value of owned farm machinery.

# Rebates

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## Concepts

National and provincial estimates of rebates paid directly to farmers represent a reduction in business costs incurred in the production of agricultural commodities. Rebates, paid by various governments, are calculated on a calendar year basis. In this publication, the actual rebate estimate is displayed.

## Methods and data quality

The rebate estimates include all payments made directly to producers under federal, provincial and municipal expense reducing programs. Administrative data are obtained directly from provincial departments of agriculture and of finance.

As the data are obtained directly from those agencies administering the rebate programs, and making payments to the producers, they are deemed to be of good quality.

For more information on historical programs, please see the footnotes following the tables in **Direct payments to agriculture producers - Agriculture economic statistics**, Catalogue no. 21-015-X.

# Impact of using the North American Industry Classification System (NAICS)

Statistics Canada has been using the 1980 Standard Industrial Classification system (SIC) for collecting, compiling and disseminating economic statistics on Canada's businesses. Beginning with the 1997 reference year, the North American Industry Classification System (NAICS), which includes hatcheries and farms with only Christmas trees in the agricultural sector, was introduced. The impact of this added less than 1% to farm cash receipt and total operating expenses.

## Changes to 1997 Farm operating expenses

Operating expenses (wages, fuel, electricity, etc.) of hatcheries and farm operations with only Christmas trees were added to the expenses. The bases for these estimates were the 1996 Census of Agriculture and the Taxation Data Program. With hatcheries becoming part of the agriculture sector, poultry purchase expenses fell. Intraprovincial purchases of both eggs by hatcheries and chicks by poultry and egg farms became interfarm purchases and were removed from the estimate. Data on interprovincial movements and imports of chicks and poulters provided by Agriculture and Agri-Food Canada were used to remove these interfarm purchases.

These changes resulted in a 0.2% drop in operating expenses after rebates.

Impact on Farm operating expenses:

- additional operating expenses: +\$267.8 million
- changes to poultry purchases: -\$326.3 million
- Net impact: -\$58.5 million

**Text table 1**  
**Impact of including NAICS on farm operating expenses**

	1997		
	Expenses added	Interfarm purchases (eggs and chicks)	Total change
	millions of dollars		
Atlantic provinces	28,509	-13,313	15,196
Quebec	89,166	-83,892	5,274
Ontario	107,308	-115,600	-8,292
Manitoba	11,998	-22,634	-10,637
Saskatchewan	4,055	-6,925	-2,870
Alberta	14,463	-36,176	-21,713
British Columbia	12,330	-47,794	-35,464
Canada	267,828	-326,333	-58,505