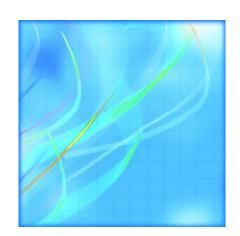


Catalogue no. 21-012-XIE

Farm Operating Expenses and Depreciation Charges

Agriculture Economic Statistics



May 2007



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Statistics Canada
Agriculture Division
Farm Income and Prices Section

Farm Operating Expenses and Depreciation Charges

Agriculture Economic Statistics

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Note of appreciation

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User information

Symbols

The following standard symbols are used in Statistics Canada publications:

- . not available for any reference period
- .. not available for a specific reference period
- ... not applicable
- 0 true zero or a value rounded to zero
- 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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- Steve Partridge, Subject matter officer, Farm Expenses Unit

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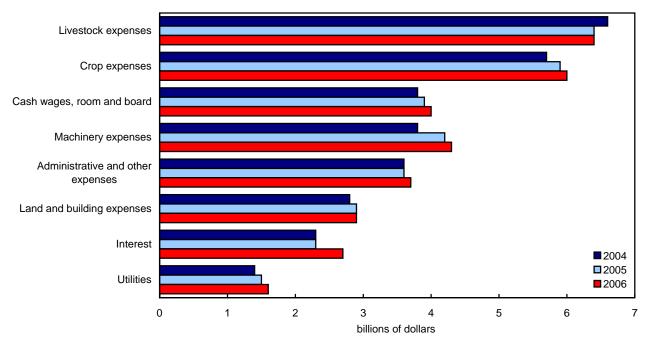
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Highlights

Operating Expenses: Producers hit by increased interest charges, labour costs and fuel prices

Farm operating expenses reached \$31.5 billion, up 3.3% from 2005, the highest annual gain since 2001. Increases in interest rates, fuel prices and labour costs contributed to the increase. However, last year's increase was marginally below the average gain in expenses during the previous 10-year period (1996 to 2005).

Chart 1
Cash wages, crop and machinery expenses continue to increase in Canada in 2006



Analysis

Operating Expenses: Producers hit by increased interest charges, labour costs and fuel prices

Farm operating expenses reached \$31.5 billion, up 3.3% from 2005, the highest annual gain since 2001. Increases in interest rates, fuel prices and labour costs contributed to the increase. However, last year's increase was marginally below the average gain in expenses during the previous 10-year period (1996 to 2005).

Interest expenses shot up 16.3%, the largest increase since 1981. Prime business rates jumped by over 30%, while one-year mortgage rates rose by more than 20% from their recent lows of the past couple of years. Farm debt continued to rise, increasing 4.6% in 2006, slightly below the average increase of 5.1% over the previous five-year period.

Although fuel price increases did moderate in 2006, price rises in diesel and gasoline were the major contributors to a 5.8% climb in machinery fuel costs. Labour costs continued their ascent, rising by 3.1% in 2006. Farm operators struggled to find workers in an increasingly tight labour market.

Manitoba producers incurred a 7.0% rise in operating expenses, the largest percentage increase in Canada. Added to factors already mentioned was an increase in crop expenses linked to a return to more normal levels of seeded acres. In 2005, seeded acres of field crops had declined by 10.1% as a result of excessive moisture that prevented planting in much of southeastern Manitoba.

Related products

Selected publications from Statistics Canada

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

Selected CANSIM tables from Statistics Canada

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

Selected surveys from Statistics Canada

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

Selected summary tables from Statistics Canada

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

Statistical tables

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
					thousa	nds of doll	ars				
Gross operating expenses											
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 10	3,093 201	1,687 60	1,299	16,259 992	101,040	54,135	97,366	80,275 89,309	16,848 2,975	372,196
Share rent Cash wages	3,766	15,195	26,162	65 20,627	151,256	28,809 385,877	28,219 61,729	147,563 121,099	158,693		298,203 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		2,509,916
Repairs to buildings Repairs to fences	377 81	2,305 424	3,713 662	3,005 393	50,593 7,092	66,753 10,281	21,940 4,991	38,225 13,630	50,652 21,084	11,071 3,514	248,634 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	460 975	621 8,307	2,426 9,090	1,706 9,740	22,148 80,657	68,936 185,331	8,698 134,716	15,760	28,418 264,627	5,599 37,973	154,772 1,032,933
Machinery fuel Machine repairs and other	795	10,502	9,090	11,575	111,921	219,532	116,460	301,517 274,561	263,454	42,293	1,032,933
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 Crop and hail insurance	0 2	6 1,078	6 201	0 406	8,637 5,136	3,261 15,660	12,646 21,049	34,248 87,685	15,314 37,140	16,321 2,095	90,439 170,452
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 Irrigation	266 0	2,473 0	3,222	3,104 0	51,899 0	126,928 0	36,984 0	39,129 475	30,429 8,596	12,552 2,031	306,986 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		2,155,928
Livestock and poultry purchases Artificial insemination and		1,022	5,120	2,784	54,034	250,147	34,987	24,085	136,933	22,470	534,063
veterinary fees Other	105 750	1,601 4,071	2,330 5,040	1,481 3,571	36,250 69,536	54,906 165,626	8,260 39,027	15,198 79,311	28,439 96,333	9,500 31,897	158,070 495,162
Total gross operating expenses	28,740	115,821	175,375	153,287	2,062,448	3,740,813	1,263,232	2,377,820	2,702,657	795,040	13,415,233
Rebates											
Property taxes	0	0	0	0	16,316	46,350	9,525	12,556	0	0	84,747
Cash wages											
Interest Electricity	0	0	1,008 0	2,314 0	67,837 0	0	0	0	12,543 0	12,399 0	96,101 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	707	1,500	0	60	0	0	0	0	0	1,560
Lime Pesticides	0	707 0	0	0	1,801 0	0	0	0	0	0	2,508 0
Commercial seed	ő	Ö	0	0	Ö	Ö	Ö	Ö	Ő	Ö	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees Livestock purchases	0	0	0	0	0	0	0	0	0	0	0
Total rebates	38	 799	2,627	 2,491	 88,621	57,596	 11,944	32,363	 17,454	 12,912	226,845
Operating expenses after											
rebates	28,702	115,022	172,748	150,796	1,973,827	3,683,217	1,251,288	2,345,457	2,685,203	782,128	13,188,388
Depreciation on buildings Depreciation on machinery	748 1,170	3,396 14,713	7,896 14,716	4,004 13,916	64,586 176,342	195,833 414,686	25,889 225,117	67,211 607,385	128,101 543,574	37,190 66,210	534,854 2,077,829
Total depreciation	1,918	18,109	22,612	17,920	240,928	610,519	251,006	674,596	671,675	103,400	2,612,683
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
Total rebates	38	799	2,627	2,491	88,621	57,596	11,944	32,363	17,454	12,912	226,845
Total expenses after rebates	30,620	133,131	195,360	168,716	2,214,755	4,293,736	1,502,294	3,020,053	3,356,878	885,528	15,801,071

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
					thousa	nds of doll	ars				
Gross operating expenses											
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 Share rent	199 10	3,471 229	1,736 74	1,465 75	22,645 1,389	110,858 30,096	55,708 33,057	100,762 137,575	82,441 86,896	18,656 3,509	397,941 292,910
Cash wages	4,448	17,156	29,497	24,080	192,130	426,587	75,127	140,551	196,835		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		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	621 115	3,090 694	3,839 1,218	3,553 948	54,843 9,707	73,871 19,799	23,737	37,441 15,327	42,835	15,013 4,743	258,843
Telephone Heating fuel	548	750	3,148	2,160	26,290	79,425	5,860 10,403	20,024	16,000 34,256	8,050	74,411 185,054
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 Lime	934 62	14,633 2,694	8,264 995	11,652 919	126,974 8,310	265,054 1,962	167,540 0	212,853 0	288,387 0	26,020 1,453	1,122,311 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		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	400	4.044	0.707	4.040	40.007	50.070	40.400	45 500	20.004	40.407	470 540
veterinary fees Other	129 812	1,911 4,380	2,797 5,685	1,910 3,995	42,097 75,705	59,679 175,167	10,128 40,784	15,500 85,409	30,201 101,676	12,197 41,612	176,549 535,225
	012	4,300	3,003	5,335	73,703	173,107	40,704	05,403	101,070	41,012	333,223
Total gross operating expenses	30,545	125,978	192,047	163,186	2,222,399	3,892,443	1,301,514	2,511,060	2,783,535	863,015	14,085,722
Rebates											
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	0 680	0	680 680
Heating fuel 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	2,330	0	2,337	2,710	0,191	0	1,586
Lime	Ő	766	0	ő	1,141	Ö	ő	ő		Ö	1,907
Pesticides	0	0	0	0	0	0	0	0	0	0	Ć
Commercial seed	0	0	0	0	0	0	0	0	0	0	C
Commercial feed	0	0	0	0	0	0	0	0	0	0	C
Artificial insemination and	0	0	0	0	0	0	0	0	0	0	
veterinary fees Livestock purchases	0	0	0	0	0	0	0	0	0	0	0
Total rebates	17	875	2,856	184	136,085	77,392	13,635	15,581	28,646	8,596	283,867
Operating expenses after											
rebates	30,528	125,103	189,191	163,002	2,086,314	3,815,051	1,287,879	2,495,479	2,754,889	854,419	13,801,855
Depreciation on buildings Depreciation on machinery	665 1,248	3,204 15,356	7,919 16,023	4,022 14,095	67,866 191,469	190,799 437,274	24,253 250,096	74,025 666,180	128,789 592,323	34,673	536,215 2,253,316
Total depreciation	1,913	18,560	23,942	18,117	259,335	628,073		740,205	721,112		2,789,531
Total expenses before rebates	32,458	144,538	215,989				1,575,863				16,875,25
Total rebates	17	875	2,856	184	136,085	77,392		15,581	28,646	8,596	283,867
					•					-	
Total expenses after rebates	32,441	143,663	213,133	181,119	2,345,649	4,443,124	1,562,228	3,235,684	3,476,001	958,344	16,591,386

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
					thousa	nds of doll	ars				
Gross operating expenses											
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 Share rent	206 11	3,660 396	1,832 95	1,519 104	24,067 1,832	123,852 31,141	58,813 33,346	104,761 143,212	99,780 82,835	18,630 3,266	437,120 296,238
Cash wages	4,642	21,038	34,709	25,703	219,053	449,439	73,521	155,575	208,790		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		1,997,547
Repairs to buildings Repairs to fences	455 78	2,628 332	4,234 463	3,542 231	51,371 7,114	81,600 10,085	21,561 4,710	35,621 9,075	45,648 18,626	13,560 2,281	260,220 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 1,251	836 11,035	3,627 11,609	1,857 11,898	29,755 105,754	80,983 219,030	9,985 169,478	22,379 394,539	34,565 299,279	8,657 51,255	193,212 1,275,128
Machinery fuel Machine repairs and other	932	11,033	11,009	12,340	129,747	232,820	125,478	305,800	279,585		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 Crop and hail insurance	0 2	86 1,100	121 220	8 977	19,493 11,970	682 21,323	19,903 28,182	45,002 103,943	23,151 66,616	30,223 2,464	138,669 236,797
Fertilizer	884	14,100	8,108	11,406	133,259	246,496	188,069	266,705		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 68.143	133,697	96,046	172,329	124,780	11,568	586,731
Commercial seed Irrigation	330 0	2,443 0	3,396 0	3,160 0	08,143	140,540 0	44,985 0	43,671 731	36,116 10,121	11,849 2,112	354,633 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		2,060,904
Livestock and poultry purchases Artificial insemination and		4,224	5,269 2,890	2,352	51,472	322,897	28,488	24,840	127,903 32,129	26,794	597,456
veterinary fees Other	137 843	1,953 4,591	6,112	2,015 4,120	45,297 75,249	63,638 173,542	10,518 43,625	16,946 93,201	105,209	12,566 40,334	188,089 546,826
Total gross operating expenses	31,276	133,458	200,698	160,903	2,197,900	3,837,970	1,364,898	2,692,343	2,797,075	818,545	14,235,066
Rebates											
Property taxes	0	0	0	0	20,610	54,075	9,237	13,115	0	0	97,037
Cash wages			4 400		70.040	000					
Interest Electricity	0	0 0	1,130 0	0	70,210 0	3,200 0	2,049 0	3,308 0		6,872 0	142,890 0
Heating fuel	ő	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		426	28,418
Fertilizer Lime	0	0 641	1,592 0	0	0 597	0	0	0		0	1,592 1,238
Pesticides	0	041	0	0	0	0	0	0	0	0	1,230
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 Livestock purchases	0	0	0	0	0	0	0	0	0	0	0
Total rebates	13	740	2,812	144	95,543	71,642	13,502	18,937	62,872	7,298	273,503
Operating expenses after											
rebates	31,263	132,718	197,886	160,759	2,102,357	3,766,328	1,351,396	2,673,406	2,734,203	811,247	13,961,563
Depreciation on buildings Depreciation on machinery	630 1,277	3,343 14,648	8,332 16,729	4,231 14,027	70,215 190,233	176,063 441,439	24,424 259,327	73,721 696,005	121,051 604,749	35,976 70,558	517,986 2,308,992
Total depreciation	1,907	17,991	25,061	18,258	260,448	617,502	283,751	769,726	725,800	106,534	2,826,978
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
Total rebates	13	740	2,812	144	95,543	71,642	13,502	18,937	62,872	7,298	273,503
Total expenses after rebates	33,170	150,709	222,947	179,017	2,362,805	4,383,830	1,635,147	3,443,132	3,460,003	917,781	16,788,541

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
					thousa	nds of doll	ars				
Gross operating expenses											
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 3,194	456,821
Share rent Cash wages	12 5,386	505 22,423	118 39,523	121 27,428	2,106 223,547	31,116 464,351	30,694 84,996	137,447 168,521	77,740 217,790		283,053 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		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 Electricity	77 739	286 4,157	474 4,868	224 4,026	8,997 64,223	10,384 92,028	4,354 28,104	9,126 49,218	19,328 54,290	2,740 19,276	55,990 320,929
Telephone	124	785	1,241	981	9,786	22,020	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		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 Custom work	419 371	1,663 1,742	2,397 3,111	2,671 1,378	59,764 40,890	71,604 47,611	18,446 8,030	38,791 26,937	39,355 29,830	11,526 8,358	246,636 168,258
Stabilization premiums	0	0	0,111	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			29,179	1,334,450
Lime	66 212	2,640	1,054	972	8,765	2,083	0 107,431			1,448	17,028 646.711
Pesticides Commercial seed	399	7,159 2,893	3,653 3,969	6,110 2,361	33,321 72,649	137,481 137,703	49,578	197,158 53,664	141,001 40,910	13,185 12,762	376,888
Irrigation	0	2,000	0,000	0	0	0	0,070		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		2,244,796
Livestock and poultry purchases Artificial insemination and	3,817	3,164	5,926	3,164	54,599	309,991	26,510	11,526	158,047	25,638	602,382
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
Total gross operating expenses	35,249	140,272	212,748	168,783	2,238,862	4,000,861	1,473,891	2,807,231	3,055,585	877,928	15,011,410
Rebates	•	,	,	•	, ,	, ,			, ,	,	
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 0	6,448 0	10,887	48,933	10,981	146,383 0
Electricity Heating fuel	0	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	1,577
Lime	0	698	0	0	710	0	0	0		0	1,408
Pesticides Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0			0	0
Artificial insemination and											
veterinary fees Livestock purchases	0	0	0	0	0	3,175	0			0	3,175
Total rebates	10	 791	 2,816	163	93.056	91,984	 17,744	 35,124		 11,424	309,235
Operating expenses after			_,0.0		00,000	01,001	,	00,	00,.20	,	000,200
rebates	35,239	139,481	209,932	168,620	2,145,806	3,908,877	1,456,147	2,772,107	2,999,462	866,504	14,702,175
Depreciation on buildings Depreciation on machinery	577 1,356	3,310 15,012	8,417 17,698	4,411 15,341	69,482 193,414	170,878 428,951	23,990 259,157	71,774 720,301	111,688 597,768	34,893 70,215	499,420 2,319,213
Total depreciation	1,933	18,322	26,115	19,752	262,896	599,829	283,147	792,075			2,818,633
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
Total rebates	10	791	2,816	163	93,056	91,984	17,744	35,124	56,123	11,424	309,235

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
					thousa	nds of doll	ars				
Gross operating expenses											
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 Cash wages	11 6,071	666 22,462	147 40.558	135 30,760	2,361 244,156	30,312 524,743	36,219 97,587	134,687 184,513	79,010 248,096	3,207 167,064	286,755 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		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	80 794	299	480	257	9,027	10,802 107,086	4,958	6,808 54,243	18,473	2,682	53,866
Electricity Telephone	136	4,322 803	5,225 1,230	4,247 948	69,238 9,696	24,553	32,093 7,072	20.546	62,769 18,864	22,465 5,459	362,482 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 Custom work	444 384	1,830 2,058	2,453 2,679	2,802 1,645	62,586 40,632	79,747 62,950	18,897 13,998	41,430 21,310	42,995 24,175	11,575 7,061	264,759 176,892
Stabilization premiums	0	2,036	2,079	0,043	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	
Lime	67	2,527	1,059	981	8,671	2,100	0	0	0	1,829	17,234
Pesticides Commercial seed	233 451	7,958 2,751	3,737 3,782	6,159 2,921	36,024 84,326	141,906 141,474	111,902 48,817	221,930 51.177	150,048 45,300	14,606 15,477	694,503 396,476
Irrigation	0	2,731	3,702	2,321	04,320	0	40,017	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		
Livestock and poultry purchases Artificial insemination and		4,135	5,918	2,752	57,808	322,029	24,564	12,306	138,470	24,502	596,699
veterinary fees Other	192 1,057	2,058 4,879	3,010 6,675	2,346 5,000	50,443 79,663	67,519 192,030	12,294 50,698	18,385 104,418	38,185 122,350	13,374 44,880	207,806 611,650
Total gross operating expenses	38,151	143,978	208,379	178,274	2,322,504	4,138,528	1,529,677	2,913,228	3,111,923	893,241	15,477,883
Rebates											
Property taxes	0	0	0	0	23,864	76,352	8,982	3,103	0	0	112,301
Cash wages					٠						
Interest	0	0	1,174	0	60,911	37,457	6,738	17,117	38,293	5,215	166,905
Electricity Heating fuel	0	0	0	0	0	0	0	0	0 3.668	0	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	0,210	0,100	16,525	0	18,090
Lime	0	567	0	0	721	0	0	0	0	0	1,288
Pesticides Commercial seed	0	0	0	0	0	0	0	0	2,585	0	2,585
Commercial feed	0	0	0	0	0	0	0	0	0 13,238	0	0 13,238
Artificial insemination and	Ŭ	v	·	Ū	v	v	·	·	10,200	Ü	10,200
veterinary fees Livestock purchases	0	0	0	0	0	5,571 	0	0	0	0	5,571
Total rebates	13	729	2,853	293	89,535	134,060	18,938	26,629	83,639	5,963	362,652
Operating expenses after rebates	38,138	143,249	205,526	177 981	2,232,969	4 004 468	1 510 739	2 886 598	3 028 284	887 278	15,115,230
				-							
Depreciation on buildings Depreciation on machinery	540 1,384	3,451 15,092	8,650 17,932	4,621 15,550	66,734 190,682	157,101 419,471	23,381 243,325	66,114 701,137	104,671 600,851	33,503 70,190	468,766 2,275,614
Total depreciation	1,924	18,543	26,582	20,171	257,416	576,572	266,706	767,251	705,522	103,693	2,744,380
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
Total rebates	13	729	2,853	293	89,535	134,060	18,938	26,629	83,639	5,963	362,652
Total expenses after rebates	40,062	161,792	232,108	108 152	2,490,385	4 581 040	1 777 115	3 653 8/0	2 722 906	000 071	17,859,610

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
					thousa	nds of dolla	ars				
Gross operating expenses											
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 Interest	6,860 1,913	25,062 13,169	44,570 15,628	33,797 18,700	264,126 306,242	561,139 460,770	101,444 169,476	191,574 462,926	270,153 444,461		1,670,516
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 38,034	44,495	13,506 9,942	287,971
Custom work Stabilization premiums	597 0	2,336 521	2,820 1,159	1,610 622	46,029 57,309	60,675 13,278	17,539 19,430	25,280	32,177 15,102	22,795	211,759 155,496
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		2,204,016
Livestock and poultry purchases Artificial insemination and	4,254	4,977	7,087	3,894	64,654	337,519	28,770	16,890	177,158	28,068	673,271
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	221	2,001	0,110	2,041	00,024	70,000	12,000	10,505	71,404	14,000	210,100
Other	1,136	4,904	6,816	5,200	81,598	194,945	49,486	106,145	124,029	45,699	619,958
Total gross operating											
expenses	40,896	147,041	209,905	180,001	2,396,057	4,164,778	1,487,134	2,928,614	3,123,483	889,778	15,567,687
Rebates											
Property taxes	0	0	0	0	25,754	81,313	8,854	24	0	0	115,945
Cash wages							7 000				
Interest	0	0	1,172 0	0	61,340 2,116	58,889 0	7,889 0	18,171 0	24,145 0	6,741 0	178,347 2.116
Electricity Heating fuel	0	0	0	0	2,116	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	0,0.0	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	(
Commercial feed	0	0	0	0	0	0	0	0	74,800	0	74,800
Artificial insemination and	0		0	0	0	0.000		0		0	0.000
veterinary fees	0	0	0	0	0	6,969	0	0	0	0	6,969
Livestock purchases					04.577	404.705					470.04
Total rebates	15	912	2,816	420	94,577	164,735	23,592	33,296	142,223	8,028	470,614
Operating expenses after rebates	40,881	146,129	207,089	179,581	2,301,480	4,000,043	1,463,542	2,895,318	2,981,260	881,750	15,097,07
Depreciation on buildings Depreciation on machinery	492 1,439	3,269 15,395	8,900 18,328	4,560 15,836	67,362 204,080	142,635 421,607	22,680 252,065	62,814 698,495	95,252 611,157	31,419 71,797	439,383 2,310,199
Total depreciation	1,931	18,664	27,228	20,396	271,442	564,242	274,745	761,309	706,409	103,216	2,749,582
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	18,317,26
Total rebates	15	912	2,816	420	94,577	164,735	23,592	33,296	142,223	8,028	470,614
Total Tebates			_,		· .,	,	,	,	,0	0,020	- , -

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
					thousa	inds of doll	ars				
Gross operating expenses											
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 Share rent	194 12	4,193	2,076 135	1,909 120	24,288 2,759	123,737 24,283	54,833 23,010	96,261 111,155	90,982 63,131	20,586 2,858	419,059 227,876
Cash wages, room and board	7,906	413 26,856	47,533	36,445	280,126	595,412	108,534	190,596		195,286	1,785,957
Interest	2,238	12,731	16,374	19,507	305,912	444,174	172,351	477,078			
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		24,630	387,545
Telephone	183 610	1,077	1,313	1,263	11,300	27,016 64.807	8,655	20,212		5,968	97,648
Heating fuel Machinery fuel	1.425	1,211 9.875	3,118 10,667	1,782 10.641	21,423 89,313	204,208	7,946 145,268	16,732 366,669		9,740 43,393	158,865 1.080.097
Machine repairs and other	1,411	13,584	14,967	14,369	180,309	302,787	146,631	336,454		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 Pesticides	1,232 285	18,416 7,994	10,234 3,750	12,847 6.047	153,645 39,063	275,900 141,212	188,943 107,310	300,224 206,879		32,894 13,559	1,268,922 658,014
Commercial seed	446	3,082	4,120	3,879	80,708	192,132	44,428	53,086		22,307	450,865
Irrigation	0	0,002	7,120	0,073	00,700	0	0	883		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	000	0.040	0.400	0.705	04.000	75.400	44040	00.400	45.040	44470	0.40 47.4
veterinary fees Legal and accounting fees	266	2,210	3,426	2,795	61,900	75,163	14,016	23,183	45,342	14,173	242,474
Other	1,191	4,956	7,184	5,673	84,885	201,993	50,034	107,854	125,385	45,157	634,312
Total gross operating											
expenses	43,625	152,383	222,746	189,485	2,516,044	4,354,857	1,488,195	2,941,629	3,115,735	893,750	15,918,449
Rebates											
Property taxes	0	0	0	0	26,486	115,748	18,780	0	0	0	161,014
Cash wages	0	0	1.183	0		83.635	1 507	47 400	16.000	 5 447	177.948
Interest Electricity	0	0	1,163	0	52,680 2,009	03,035	1,587 0	17,186 0		5,417 0	2,009
Heating fuel	0	0	0	0	2,003	0	0			0	2,743
Machinery fuel	24	418	217	335	3,896	17,018	5,572			856	72,606
Fertilizer and lime	0	847	1,508	0	602	0	0	0		0	19,377
Pesticides	0	0	0	0	0		0			0	789
Commercial seed	0	24 0	0	0	0	0	0	0		0	24
Commercial feed Artificial insemination and	U	U	0	U	U	U	U	U	71,530	419	71,949
veterinary fees	0	0	0	0	0	22,802	0	0	0	0	22,802
Livestock purchases											,002
Total rebates	24	1,289	2,908	335	85,673	239,203	25,939	53,620	115,578	6,692	531,261
Operating expenses after											
rebates	43,601	151,094	219,838	189,150	2,430,371	4,115,654	1,462,256	2,888,009	3,000,157	887,058	15,387,188
Depreciation on buildings	555 1,440	3,390	9,487	4,749	72,162	144,028	21,930	57,788	92,528	30,259	436,876
Depreciation on machinery	,	15,128	18,199	16,191	213,747	419,980	243,781	680,026			2,274,778
Total expenses before rebetes	1,995	18,518	27,686	20,940	285,909	564,008	265,711	737,814			2,711,654
Total expenses before rebates	45,620	170,901	250,432			4,918,865					18,630,103
Total rebates	24	1,289	2,908	335	85,673	239,203	25,939	53,620	-	6,692	531,261
Total expenses after rebates	45,596	169,612	247,524	210,090	2,716,280	4,679,662	1,727,967	3,625,823	3,686,612	989,676	18,098,842

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
					thousa	nds of doll	ars				
Gross operating expenses											
Property taxes	130	1,406	1,935	2,336	49,458	153,994	50,408	138,036		12,448	483,174
Cash rent	195	4,951	2,321	2,026	24,901	123,288	57,512	98,029		20,609	436,261
Share rent	12 8,827	325 28,990	169 52,266	98 38,102	3,034 309,438	24,244 618,046	23,995 119,544	101,837 189,611	75,589 279,957	2,484 208,027	231,787 1,852,808
Cash wages, room and board Interest	2,401	14,101	16,928	17,559	313,450	422,729	158,637	439,476		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		23,274	442.600
Electricity	959	4,108	6,353	4,517	79,116	126,864	36,407	56,905		25,985	405,490
Telephone	214	1,195	1,443	1,367	12,348	28,023	10,622	22,419		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		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 Custom work	541 829	2,354 2,848	2,973 3,263	3,157 2,413	87,008 54,372	105,539 59,841	23,487 24,985	46,008 59,203		15,023 15,929	332,819 258,718
Stabilization premiums	029	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		30,619	1,272,891
Pesticides	290	8,664	3,877	6,131	44,038	146,052	119,542	213,296		13,136	697,843
Commercial seed	481	2,833	4,299	4,205	85,387	205,650	48,387	58,334		32,000	487,208
Irrigation	0	0	0	0	0	0	0	922		2,501	14,417
Twine, wire and containers	790	4,538	3,633	3,187	29,925	50,013	6,341	9,540		14,644	143,822
Commercial feed	20,519	24,416	70,181	48,824	689,100	774,529	164,801	134,852		180,623	
Livestock and poultry purchases Artificial insemination and	,	5,673	9,407	3,714	67,190	361,786	32,301	56,418	,	37,226	884,706
veterinary fees Legal and accounting fees	288	2,508 	3,844	2,948	67,916 	80,110 	15,079 	25,642 		15,181 	262,877
Other	1,328	5,252	7,867	6,170	92,728	216,120	52,296	109,355	133,450	49,102	673,668
Total gross operating expenses	48,474	162,139	236,373	192,540	2,648,311	4,542,207	1,508,831	2,912,667	3,195,003	957,367	16,403,912
Rebates											
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	2,264
Heating fuel	0	0	0	0	0 704	0	5 400	0 000		0	3,975
Machinery fuel	32 0	674 1,276	291 1,614	578 0	3,721 457	17,011 0	5,468 0	28,892 0		1,010 0	64,807 19,493
Fertilizer and lime Pesticides	0	1,276	1,614	0	457	0	0	0		0	19,493
Commercial seed	0	24	0	0	0	0	0	0		0	24
Commercial feed	Ö	0	Ö	ő	Ö	Ö	Ö	Ö		1,373	48,635
Artificial insemination and									, -	,	-,
veterinary fees	0	0	0	0	0	11,150	0	0	0	0	11,150
Livestock purchases		••									
Total rebates	32	1,974	3,098	578	93,265	215,304	14,038	43,465	87,045	3,019	461,818
Operating expenses after rebates	48,442	160,165	233,275	101 062	2 555 046	4 326 003	1,494,793	2 860 202	3 107 058	05/ 3/8	15,942,094
repates	40,442	100,103	233,213	191,902	2,333,040	4,320,903	1,434,733	2,009,202	3,107,936	334,340	13,342,034
Depreciation on buildings Depreciation on machinery	625 1,638	3,511 15,774	10,101 19,765	4,941 17,304	76,456 227,590	167,944 435,764	20,955 250,685	56,641 667,144	91,662 594,835	32,367 74,544	465,203 2,305,043
Total depreciation	2,263	19,285	29,866	22,245	304,046	603,708	271,640	723,785	686,497	106,911	2,770,246
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
Total rebates	32	1,974	3,098	578	93,265	215,304	14,038	43,465	87,045	3,019	461,818
Total expenses after rebates	50,705	179,450	263,141	214,207	2,859,092	4,930,611	1,766,433	3,592,987	3,794,455	1,061,259	18,712,340

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
					thousa	nds of doll	ars				
Gross operating expenses											
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 25,278	63,271	115,242	112,296	22,550	475,866
Share rent Cash wages, room and board	13 9,024	292 29.744	161 53.866	94 43,428	3,208 335,440	655,129	27,033 129,284	132,332 212,792	81,285 299,212	2,108 224,070	271,804 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	72,402 210.568	7,465	16,039	29,753	10,266	170,875
Machinery fuel Machine repairs and other	1,414 1,638	10,456 14,136	10,780 15,259	10,753 16,015	97,492 198,415	304,368	134,320 158,823	351,025 358,253	214,813 349,523	45,553 59,894	1,087,174 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	298 529	8,640 4,191	4,268	6,605 5,103	45,645 85,677	153,656 212,660	115,739 47,983	225,567	158,186 48,905	13,723 38,096	732,327 500,995
Commercial seed Irrigation	0	4,191	4,275 0	5,103	05,677	212,000	47,963	53,576 936	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		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
Total gross operating	,	,	,	,	,	,	,	,	,	,	,
expenses	50,390	171,838	246,724	204,298	2,792,535	4,621,236	1,598,295	3,150,598	3,504,908	1,029,289	17,370,111
Rebates											
Property taxes	0	0	0	0	29,969	109,272	0	0	0	0	139,241
Cash wages	::									::	
Interest	0	0	1,142	235 0	83,840	33,267	2,276		10,322	0	142,209 2,335
Electricity Heating fuel	0	0	0	0	2,335 0	0	0	0		0	2,335
Machinery fuel	35	519	222	453	2,809	14,722	3,521	19,203		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
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											
Total rebates	35	1,153	2,944	688	119,307	158,078	5,797	30,330	83,650	2,212	404,194
Operating expenses after											
rebates	50,355	170,685	243,780	203,610	2,673,228	4,463,158	1,592,498	3,120,268	3,421,258	1,027,077	16,965,917
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
Total depreciation	2,639	21,468	31,956	22,899	320,925	668,551	277,180	715,094	716,248	116,525	2,893,485
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
Total rebates	35	1,153	2,944	688	119,307	158,078	5,797	30,330	83,650	2,212	404,194

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
					thousa	nds of doll	ars				
Gross operating expenses											
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 Cash wages, room and board	14 10,330	190 33,244	167 55,463	83 44,981	3,670 357,221	31,422 665,354	28,084 130,644	139,607 209,292	79,262 311,033	2,892 229,282	285,391 2,046,844
Interest	2,869	15,997	20,703	17,587	387,095	466,078	173,283		407,083		2,040,044
Repairs to buildings and fences		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 Machinery fuel	721 1.550	1,146 10.605	3,543 11,234	1,788 11,672	34,987 105,221	77,505 215.704	8,327 150.415	17,336 375,732	31,814 279,035	10,408 49.495	187,575 1.210.663
Machine repairs and other	1,684	14,844	15,575	17,072	201,204	320,885	159,988		362,680		1,519,108
Business insurance	597	2,719	3,687	3,898	89,517	113,684	26,270		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 Pesticides	1,251 263	20,017 8,962	10,537 4,448	14,391 7,149	154,590 46,147	252,578 152,395	186,594 115,908	247,116 218,764	293,774 158,443	32,990 17,501	1,213,838 729,980
Commercial seed	495	5,101	4,446	6,219	89,306	226,246	49,359		53,350	34,555	532,463
Irrigation	0	0,101	1,000	0,213	05,500	0	45,555		12,357	3,070	16,365
Twine, wire and containers	927	3,986	3,421	3,696	40,598	61,606	6,992		22,567	17,803	172,674
Commercial feed	22,310	22,764	68,320	46,816	697,649	708,691	154,898		343,493		2,369,353
Livestock and poultry purchases Artificial insemination and		4,273	10,205	4,624	78,539	315,260	32,348		311,343	40,407	850,258
veterinary fees	402	2,666	4,362	3,477	76,665	90,938	18,423		64,425	17,764	306,214
Legal and accounting fees Other	837 708	2,882 2,862	4,337 4,300	4,623 2,666	62,706 39,991	98,168 135,003	26,574 34,536		74,429 85,822	27,475 29,248	356,816 406,150
Total gross operating											
expenses	54,705	175,228	247,842	210,772	2,912,898	4,643,109	1,608,969	3,096,048	3,481,678	1,039,492	17,470,741
Rebates											
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	014	0	2,620	02,100	0		0,334	0	2,620
Heating fuel	0	Ō	Ō	0	0	Ö	Ō			Ō	2,294
Machinery fuel	23	599	234	349	2,342	13,835	3,304		3,822	655	29,787
Fertilizer and lime	0	611	1,204	0	115	0	0		19,666	0	21,596
Pesticides Commercial seed	0	0 26	0	0	0	0	0		0	0	0 26
Commercial feed	0	0	0	0	0	0	0		38,752	161	38,913
Artificial insemination and	ŭ	ŭ	·	·	·	·	·	ŭ	00,.02		00,0.0
veterinary fees	0	0	0	0	0	6,596	0		0	0	6,596
Livestock purchases	0	0	868	72	0	0	0	0	0	0	940
Total rebates	23	1,236	2,920	687	135,340	182,900	3,304	13,111	74,488	816	414,825
Operating expenses after rebates	54,682	173,992	244,922	210,085	2,777,558	4,460,209	1,605,665	3,082,937	3,407,190	1,038,676	17,055,916
Depreciation on buildings Depreciation on machinery	790 2,261	4,638 18,077	12,316 21,079	5,793 19,212	92,967 247,798	245,551 465,841	25,754 256,068	58,688 640,970	110,192 635,196	41,688 84,274	598,377 2,390,776
Total depreciation	3,051	22,715	33,395	25,005	340,765	711,392	281,822		745,388		2,989,153
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
Total rebates	23	1,236	2,920	687	135,340	182,900	3,304	13,111	74,488	816	414,825
Total expenses after rebates	57,733	196,707	278,317	235 090	3 118 323	5,171,601	1 887 487	3 782 595	4 152 578	1 16/ 638	20 0/5 060

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

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
					thousa	nds of dolla	ars				
Gross operating expenses											
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 Cash wages, room and board	16 11,262	245 34,960	180 61,027	138 45,728	3,142 411,243	35,901 727,447	28,447 141,523	138,922 226,762	76,361 330,312	2,768 265,938	286,120 2,256,202
Interest	2,767	15,567	19,184	17,474	338,509	390,763	151,158	331,551	440,558		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 1,458	1,076	3,743	1,950	39,994	84,222	10,451	18,835	32,344	13,183	206,642 1,189,915
Machinery fuel Machine repairs and other	1,458	11,644 15,901	11,564 15,555	11,487 17,130	108,213 215,409	216,126 322,707	146,694 164,785	389,200 361,580	245,209 367,851		1,169,915
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 Pesticides	1,344 294	23,282	11,139	14,437	174,613	267,197	200,455	277,052	308,650	39,633	1,317,802
Commercial seed	294 579	10,199 5,874	4,429 5,314	6,388 5,972	50,618 86,422	163,533 225,718	114,634 51,835	207,390 63,343	151,509 56,930	17,299 35,977	726,293 537,964
Irrigation	0	0,074	0,514	0,372	00,422	223,710	01,000	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		2,327,357
Livestock and poultry purchases Artificial insemination and		5,804	10,509	4,600	76,572	274,919	45,207	35,368	360,716	46,959	866,392
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 Other	942 736	3,124 3,153	5,122 4,584	4,184 3,703	70,503 42,589	101,869 148,541	26,424 39,792	60,320 85,095	75,541 98,936	31,461 33,420	379,490 460,547
Total gross operating	54.050	404 550	054.000	200 270	0.400.400	4 040 000	4 740 007	2 204 500	2 705 402	4 400 770	40 070 055
expenses	54,959	191,558	254,933	208,379	3,102,436	4,819,939	1,/12,28/	3,204,500	3,705,193	1,122,772	18,376,955
Rebates											
Property taxes	0	0	0	0	56,344	116,972	0	0	0	0	173,316
Cash wages Interest	0	0	0	0 250	0 45.300	306 3.075	0	0 1.806	9.136	0	306 59.567
Electricity	0	0	0	230	3,357	3,075	0	0,000	9,130	0	3,357
Heating fuel	ő	0	0	0	0,007	ő	0	Ő	300	Ö	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 Commercial feed	0	28 0	0	0	0	0	0	0	0 43,658	0	28 43,658
Artificial insemination and	U	U	U	U	U	U	U	U	43,000	U	43,030
veterinary fees	0	0	0	0	0	2,413	0	0	0	0	2.413
Livestock purchases	0	0	795	85	Ö	0	0	Ö	Ö	Ö	880
Total rebates	0	359	1,492	357	106,098	131,362	102	1,917	59,606	85	301,378
Operating expenses after rebates	54,959	191,199	253,441	208,022	2,996,338	4,688,577	1,712,185	3,202,583	3,645,587	1,122,687	18,075,577
Depreciation on buildings Depreciation on machinery	900 2,896	4,976 19,309	12,352 22,257	6,206 20,467	101,123 241,524	250,547 484,423	26,129 249,426	53,328 648,429	103,490 614,152	47,953 87,027	607,004 2,389,910
Total depreciation	3,796	24,285	34,609	26,673	342,647	734,970	275,555	701,757	717,642	134,980	2,996,914
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
Total rebates	0	359	1,492	357	106,098	131,362	102	1,917	59,606	85	301,378
Total expenses after rebates	58,755	215,484	288,050	224 605	3,338,985	F 400 F 47	4 007 740		4 000 000	4 057 007	

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
					thousa	nds of dolla	ars				
Gross operating expenses											
Property taxes Cash rent	185 341	1,985 7,601	2,265 2,996	1,851 3,049	96,635 36,702	199,777 158,722	46,489 80,588	164,436 117,991	92,579 128,554	14,689 27,856	620,891 564,400
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		2,330,553
Interest Repairs to buildings and fences	2,637 1,075	18,519 4,211	19,609 6,517	14,808 5,868	316,972 110,172	361,901 154,258	138,502 45,962	302,638 65,034	430,289 115,976	86,738 34,373	1,692,613 543,446
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 Business insurance	1,822 816	15,973 3,592	16,491 4,333	17,381 4,402	213,255 101,566	334,230 132,067	181,736 32,529	391,391 54,201	388,268 66,348	72,286 24,320	1,632,833 424,174
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 Irrigation	683 0	5,416 0	6,434 0	5,795 0	87,649 0	234,412 0	61,943 0	78,762 1,813	69,427 10,261	36,883 3,136	587,404 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		2,430,305
Livestock and poultry purchases		5,551	12,753	4,852	81,808	308,406	54,132	68,826	505,337		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 Other	866 662	3,006 4,256	4,962 5,226	4,632 4,147	71,496 44,292	105,169 157,899	28,197 42,975	62,943 93,604	86,950 111,797	34,495 36,327	402,716 501,187
Other	002	4,236	5,220	4,147	44,292	137,099	42,975	93,004	111,797	30,327	501,167
Total gross operating											
expenses	54,003	195,165	257,713	211,698	3,116,739	4,966,559	1,806,921	3,385,280	4,065,352	1,176,416	19,235,848
Rebates											
Property taxes	0	0	0	0	62,365	112,323	0	0	0	0	174,688
Cash wages	0	0	0	0	0	431 91	0	0	0 007	0	431 44.079
Interest Electricity	0	0	0	126 0	34,944 0	0	0	11 0	8,907 0	0	44,079
Heating fuel	0	0	0	0	0	0	0	0	ő	0	0
Machinery fuel	0	Ö	Ō	0	1,139	7,300	1	36,500	Ō	Ō	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 43,254	0	0 43,254
Commercial feed Artificial insemination and	U	U	U	U	U	U	U	U	43,234	U	43,234
veterinary fees	0	0	0	0	0	736	0	0	0	0	736
Livestock purchases	0	Ö	773	70	Ö	0	Ö	Ö	Ö	Ö	843
Total rebates	0	0	1,323	196	98,448	120,881	1	36,511	52,161	0	309,521
Operating expenses after											
rebates	54,003	195,165	256,390	211,502	3,018,291	4,845,678	1,806,920	3,348,769	4,013,191	1,176,416	18,926,327
Depreciation on buildings Depreciation on machinery	907 2,861	4,917 18,586	12,258 23,091	6,101 20,200	102,493 249,893	245,324 488,471	26,933 250,682	52,607 673,083	103,495 631,920	53,225 92,703	608,260 2,451,490
Total depreciation	3,768	23,503	35,349	26,301	352,386	733,795	277,615	725,690	735,415	145,928	3,059,750
Total expenses before rebates	57,771	218,668	293,062	237,999	3,469,125	5,700,354		4,110,970	4,800,767	1,322,344	22,295,598
Total rebates	0	0	1,323	196	98,448	120,881	1	36,511	52,161	0	309,521
				.00	30,440	120,001		30,311	32,101	U	303,321

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
					thousa	nds of doll	ars				
Gross operating expenses											
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 11,684	299	251 62,327	181	2,331	42,087	26,766	163,084	95,488	3,264	333,770
Cash wages, room and board Interest	2,868	38,350 19,715	20,739	48,926 18,025	434,987 361,472	805,208 378,520	162,470 155,684	260,590 312,272	385,411 460,930		2,515,991 1,825,707
Repairs to buildings and fences		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 Machine repairs and other	1,533 1,913	11,281 17,468	11,460 17,151	11,716 19,069	106,006 220,712	216,549 351,635	150,331 184,165	416,194 424,318	307,670 419,988	48,580 78,844	1,281,320 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 Pesticides	1,472 279	28,510	9,729	15,044	161,858	308,152	265,101	397,418	404,855	48,992	1,641,131
Commercial seed	781	13,560 8,698	4,798 7,139	9,479 7,252	54,563 88,430	182,576 230,687	174,826 74,608	315,983 97,932	204,670 79,998	19,884 38,871	980,618 634,396
Irrigation	0	0,030	7,133	0	00,430	230,007	74,000	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 Artificial insemination and		4,194	12,688	5,567	84,198	320,109	50,443	55,982	485,562		1,107,531
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 Other	900 629	4,005 4,043	5,940 5,121	5,724 3,733	74,115 46,507	122,502 154,268	36,447 38,678	73,259 86,116	102,537 104,530	40,290 35,964	465,719 479,589
Total gross operating											
expenses	56,974	217,599	267,741	232,947	3,291,176	5,252,239	1,987,697	3,600,230	4,388,865	1,322,271	20,617,738
Rebates											
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 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	Ö	Ö	Ö	Ö	0	0,0	0	0		ő	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	05.450
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	727
Total rebates	0	0	677	143	95,867	118,367	0	36,600	44,760	0	296,414
Operating expenses after rebates	56,974	217,599	267,064	232,804	3,195,309	5,133,872	1,987,697	3,563,630	4,344,105	1,322,271	20,321,324
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
Total depreciation	3,894	26,080	36,093	27,758	373,275	764,626	298,096	764,064	785,827	•	3,238,919
Total expenses before rebates	60,868	243,679	303,834			6,016,865				1,481,477	
Total rebates	0	0	677	143	95,867	118,367	0	36,600	44,760	0	296,414
Total expenses after rebates	60,868	243,679	303,157	260 562	3 568 584	5 898 498	2 285 793	4 327 694	5,129,932	1 481 477	23 560 243

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
					thousa	nds of doll	ars				
Gross operating expenses											
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 Cash wages, room and board	23 12.196	355 42.284	325 65.147	231 51.810	2,450 447.624	45,746 839.850	26,566 164.479	181,356 267.399	103,585 397.238	4,142	364,779 2.615.271
Interest	2,773	21.288	22,595	19,822	368,214	389,352	170,657	328,777	491,705		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 Machinery fuel	883 1,606	1,017 12,254	3,244 11,994	2,142 11,853	39,504 106,394	93,080 220,029	12,122 154,635	22,864 419,148	40,956 323,419	18,240 53,507	234,052 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		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 Pesticides	1,435 307	32,965 17,686	10,998 5,837	17,454 10,408	181,229 59,195	360,444 198,461	290,689 185,005	510,879 366,892	466,420 228,923		1,925,531 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	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		39,543	256,200
Commercial feed	21,260	25,704	68,411	48,218	868,023	848,505	215,797	156,360	623,533		3,134,397
Livestock and poultry purchases Artificial insemination and	,	6,121	13,347	5,777	82,686	312,870	48,554	45,982	,	,	1,008,423
veterinary fees	497 1,058	3,426 4,448	5,409	3,585	106,070	118,371	31,032	40,745 81,333	99,422 111,381	26,800	435,357
Legal and accounting fees Other	673	4,446 4,165	6,610 5,531	5,867 4,181	80,574 50,460	124,898 154,422	39,727 43,319	98,603	113,938	42,707 39,920	498,603 515,211
Total gross operating expenses	60,071	240,615	284,745	246.824	3.488.590	5.418.638	2.095.941	3.924.154	4.664.830	1,387,492	21.811.900
Rebates	•	,	,	•	, ,	, ,			, ,		, ,
Property taxes	0	0	0	0	61,359	108,504	0	0	0	0	169,863
Cash wages	Ö	Ö	Ő	ő	0.,555	1,106	ő			Ö	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
Heating fuel Machinery fuel	0	0	0	0	0	0 5.400	0	0 38,623		0	0 44,023
Fertilizer and lime	0	0	0	0	0	0,400	0			0	44,023
Pesticides	Ö	Ö	Ő	Ő	Ö	Ö	Ö	Ő		Ö	Ő
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	0	0	0	0	0	0	0	0	0	0	0
veterinary fees Livestock purchases	0	0	499	46	0	0	0			0	545
Total rebates	0	0	499	300	106,259	115,010	0	38,623	15,900	0	276,591
Operating expenses after rebates	60,071	240,615	284,246	246,524	3,382,331	5,303,628	2,095,941	3,885,531	4,648,930	1,387,492	21,535,309
Depreciation on buildings Depreciation on machinery	961 2,964	6,582 21,923	12,584 23,668	6,682 22,495	115,189 283,627	254,444 553,521	29,881 291,939	63,316 746,299	130,539 719,751	67,412 108,347	687,590 2,774,534
Total depreciation	3,925	28,505	36,252	29,177	398,816	807,965	321,820	809,615	850,290	175,759	3,462,124
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
Total rebates	0	0	499	300	106,259	115,010	0	38,623	15,900	0	276,591
Total expenses after rebates	63,996	269,120	320,498	275,701	3,781,147	6,111,593	2,417,761	4,695,146	5,499,220	1,563,251	24,997,433

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
					thousa	nds of doll	ars				
Gross operating expenses											
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 12,231	342 42,291	347 65,021	270 53,429	2,682	50,117	30,224	189,754	119,123	4,143	397,024
Cash wages, room and board Interest	2,710	21,348	22,693	20,265	468,973 367,870	885,314 380,626	173,085 168,737	282,389 311,158	419,792 469,241	101,691	2,734,990 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 Machine repairs and other	1,632 2,103	12,745 18,560	11,767 17,793	13,286 20,297	117,045 226,889	232,515 371,746	163,738 195,282	428,904 447,649	345,783 434,102	56,749 84,597	1,384,164 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		2,072,474
Pesticides Commercial seed	295 926	21,295 9,940	5,943 8,672	11,073 8,835	70,724 105,936	213,176 245,531	208,947 82,244	418,123 107,860	267,052 93,832	41,923	1,241,277 705,699
Irrigation	0	9,940	0,072	0,000	105,930	243,331	02,244	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		3,682,538
Livestock and poultry purchases Artificial insemination and	8,230	5,383	14,385	6,884	94,924	265,230	53,658	46,167	359,280	59,698	913,839
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 Other	1,055 606	4,270 4,169	6,907 5,492	6,043 3,888	88,738 50,157	128,575 151,951	44,097 57,181	88,487 136,072	119,095 136,726	44,843 41,517	532,110 587,759
Total gross operating											
expenses	63,744	247,674	298,049	262,309	3,722,850	5,668,387	2,263,225	4,412,997	4,883,652	1,439,769	23,262,655
Rebates											
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 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	Ö	Ö	152	Ö	Ö	0, 0	0	0	ő	Ö	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
Total rebates	0	0	214	287	83,160	113,768	0	36,135	8,108	0	241,672
Operating expenses after rebates	63,744	247,674	297,835	262.022	3,639.690	5,554.619	2,263.225	4,376.862	4,875,544	1,439.769	23,020.983
	941	-	•	-	-						
Depreciation on buildings Depreciation on machinery	3,122	7,214 23,871	13,707 24,812	7,491 24,149	129,258 302,651	282,217 586,494	32,357 311,424	64,282 798,487	143,410 780,346	75,205 119,727	756,082 2,975,083
Total depreciation	4,063	31,085	38,519	31,640	431,909	868,711	343,781	862,769	923,756	194,932	3,731,165
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
Total rebates	0	0	214	287	83,160	113,768	0	36,135	8,108	0	241,672
Total expenses after rebates	67,807	278,759	336,354	202 662	4 074 500	6 422 220	2 607 006	E 220 624	5,799,300	1 624 704	26 752 440

Table 1-17
Farm operating expenses and depreciation charges — Agriculture economic statistics — 1997¹

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan		British Columbia	Canada
					thousa	nds of doll	ars				
Gross operating expenses											
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		34,016	688,788
Share rent	23 12.605	360 43.066	353 71.142	311 60.986	2,635 507.379	51,858 947.015	30,830 186.916	194,760 285.163		4,150	402,021 2.900.641
Cash wages, room and board Interest	2,685	21.546	22.048	20,241	352,472	376,426	161,350	303,834			1,801,911
Repairs to buildings and fences	1,207	5,091	6,940	6,662	113,309	179,547	48,082	79,574		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		23,969	265,093
Machinery fuel	1,786 2.144	13,296 18,666	13,048 18.664	14,216 21.034	125,117 226,796	246,998 374,069	167,057 195,610	432,528 429,297	352,695 428.979	59,812 84,049	1,426,553 1,799,308
Machine repairs and other Business insurance	937	3,830	4,728	4,763	116,680	149,140	36,053	60,969		28,063	478,718
Custom work	2,209	7,924	5,121	4,844	70,186	102,128	90,499	149,382		42,591	410,486
Stabilization premiums	2	12	449	238	109,547	0	137	59		20	110,492
Crop and hail insurance	18	965	297	1,761	19,923	36,403	56,447	194,762		1,869	407,712
Fertilizer and lime	1,598	33,754	11,384	17,849	201,240	353,388	311,693	582,474			2,039,830
Pesticides	348	21,549	6,119	11,145	76,172	231,229	221,240	463,749		25,511	1,344,215
Commercial seed Irrigation	939 0	9,529 0	9,193 0	9,173 0	108,158 0	265,473 0	91,121 0	144,081 2,040	114,770 14,659	46,095 3,132	798,532 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		322,888	215,490	820,146	-,	3,955,526
Livestock and poultry purchases		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		27,795	475,481
Legal and accounting fees Other	1,118 648	4,569 3,835	7,149 5,657	6,466 4,238	87,696 53,668	142,718 157,117	50,271 40,027	96,669 103,414		46,188 47,329	566,703 559,497
Otriei	040	3,033	5,657	4,230	33,000	137,117	40,027	103,414	143,302	47,329	559,497
Total gross operating											
expenses	61,359	252,177	308,869	281,562	3,726,735	5,824,324	2,345,594	4,352,638	5,139,366	1,455,421	23,748,047
Rebates											
Property taxes	0	0	0	0	49,601	108,883	0	0		0	158,484
Cash wages	0	0	0	0 218	14.700	1,983 0	0	0		0	1,983
Interest Electricity	0	0	0	0	14,798 0	0	0	0		0	22,386 0
Heating fuel	0	0	0	0	0	0	0	0		ő	0
Machinery fuel	0	Ö	Ō	0	Ö	5,605	Ö	38,860		Ō	44,465
Fertilizer and lime	0	0	178	0	0	0	0	0		0	178
Pesticides	0	0	0	0	0	0	0	0		0	0
Commercial seed	0	0	0	0	0	0	0	0		0	0
Commercial feed Artificial insemination and	U	U	U	0	U	Ü	0	0	0	0	U
veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	ő	19	80	26	Ő	ő	Ő	ő		ő	125
Total rebates	0	19	258	244	64,399	116,471	0	38,860	7,370	0	227,621
Operating expenses after											
rebates	61,359	252,158	308,611	281,318	3,662,336	5,707,853	2,345,594	4,313,778	5,131,996	1,455,421	23,520,426
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	,	,	3,109,062
Total depreciation	4,199	33,007	40,854	33,201	454,766	926,194	357,193	898,343	988,931	-	3,947,588
Total expenses before rebates	65,558	285,184	349,723						6,128,297		
Total rebates	0	19	258	244	64,399	116,471	0	38,860	7,370	0	227,621
Total expenses after rebates	65,558	285,165	349,465	314,519	4,117,102	6,634,047	2,702,787	5,212,121	6,120,927	1,666,321	27,468,014

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
					thousa	nds of doll	ars				
Gross operating expenses											
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 12,641	370 44,273	343 71,004	332	2,505	53,131	28,424	199,897	108,803	4,070	397,897
Cash wages, room and board Interest	2,602	24,835	24,475	63,509 21,883	521,657 403,221	979,648 433,518	193,004 181,751	284,359 337,128	451,559 497,981		2,976,453 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 Machine repairs and other	1,744 2,184	12,644 18.994	12,540 18.867	13,305 21,700	120,625 234,087	233,506 381,507	148,127 200,234	379,984 432,797	309,773 423,670		1,290,017 1.822.964
Business insurance	2,164 955	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		2,040,658
Pesticides	365	20,932	6,493	11,514	79,341	241,345	229,791	486,037	297,114		1,398,491
Commercial seed Irrigation	977 0	10,119 0	9,886 0	11,035 0	112,484 0	270,782 0	97,661 0	155,722 2,055	123,508 14.755	55,961 3,184	848,135 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		3,857,766
Livestock and poultry purchases Artificial insemination and	3,889	4,853	6,995	4,788	28,080	227,045	44,780	53,375	647,772	34,921	1,056,498
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
Total gross operating expenses	63,634	258,989	308,175	288,911	3,807,281	5,857,456	2,381,337	4,324,146	5,289,540	1,519,281	24,098,750
Rebates											
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	0
Heating fuel Machinery fuel	0	0	0	0	0	5,085	0	34,725	0	0	39,810
Fertilizer and lime	ő	ŏ	194	ő	ő	0,000	ŏ	0 1,7 20	ő	ő	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
Total rebates	0	34	3,298	237	67,674	8,285	0	34,725	4,956	0	119,209
			•		•	,		,	,		,
Operating expenses after rebates	63,634	258,955	304,877	288,674	3,739,607	5,849,171	2,381,337	4,289,421	5,284,584	1,519,281	23,979,541
Depreciation on buildings Depreciation on machinery	1,146 3,231	7,849 27,024	16,006 25,999	9,266 23,985	153,443 317,598	328,731 629,171	34,636 341,768	69,235 874,803	171,707 864,827	84,375 132,930	876,394 3,241,336
Total depreciation	4,377	34,873	42,005	33,251	471,041	957,902	376,404	944,038	1,036,534		4,117,730
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
Total rebates	0	34	3,298	237	67,674	8,285	0	34,725	4,956	0	119,209
	68,011	293,828	346,882					5,233,459			

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

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

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
					thousa	nds of doll	ars				
Gross operating expenses											_
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 Share rent	404 22	11,321 353	3,619 275	4,270 314	67,807 2,546	220,623	119,707 24,037	176,215	201,987	36,135 4,266	842,088 365,698
Cash wages, room and board	13,902	51,590	79,892	75,580	620,773	57,705 1,192,747	24,037	174,197 294,060	101,982 512,475		3,501,130
Interest	2,999	30,754	29,521	30,134	562,369	558,550	231,155	370,396	566,818		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 Machinery fuel	1,484 2,315	1,510 15,600	4,522 14,775	3,492 16,684	62,396 162,655	189,139 295,190	22,939 187,418	30,084 424,890	75,564 381,020	56,077	447,206 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		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 Pesticides	1,670 386	34,618 26,845	12,188 8,215	19,901 13,798	213,217 92,801	429,527 270,066	351,938 228,741	650,757 595,746	556,862 323,948		2,333,899 1,589,727
Commercial seed	1,282	15,511	11,512	15,796	143,158	349,193	95,810	150,504	122,803	67,562	973,248
Irrigation	0	0	0	0,010	0	0 10,100	00,010	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		420,838	248,223	996,302		4,343,432
Livestock and poultry purchases Artificial insemination and		1,264	7,887	5,028	77,154	355,239	95,772		1,048,238		1,785,939
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 Other	1,323 701	5,527 3,679	9,274 5,873	8,634 5,066	111,689 65,219	187,851 166,444	61,840 46,951	115,577 91,102	157,621 155,909	66,257 53,411	725,593 594,355
Total gross operating	74 004	004 000	250 240	242.044	4 550 075	C 000 704	0 700 577	4 004 400	0.450.447	4 700 040	00 007 400
expenses	71,091	291,302	350,310	340,941	4,556,275	6,968,734	2,789,577	4,801,130	6,459,117	1,768,646	28,397,123
Rebates											
Property taxes	0	0	0	0	71,419	0	0	29,222		0	100,641
Cash wages Interest	0	0	0	0 305	0 15.624	2,280 0	0	0		0	2,280 21,517
Electricity	0	0	0	0	13,024	0	0	0	3,366	0	21,317
Heating fuel	Ö	ő	Ő	ő	ő	ő	ő	Ö	13,000	Ö	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
Pesticides	0	0	0	0	0	0	0	0		0	0
Commercial seed Commercial feed	0	0	0	0	0	0	0	0		0	0
Artificial insemination and	O	U	U	U	U	U	U	U	U	O	U
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
Total rebates	0	40	0	305	87,043	5,306	0	31,046	18,588	0	142,328
Operating expenses after rebates	71,091	291,262	350,310	340,636	4,469,232	6,963,428	2,789,577	4,770,084	6,440,529	1,768,646	28,254,795
Depreciation on buildings Depreciation on machinery	1,170 3,947	8,479 29,116	17,617 32,873	11,013 32,013	189,470 382,365	348,914 705,518	35,558 362,308	69,158 875,975	197,779 922,739	84,523 145,316	963,681 3,492,170
Total depreciation	5,117	37,595	50,490	43,026	571,835	1,054,432	397,866	945,133	1,120,518	229,839	4,455,851
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
Total rebates	0	40	0	305	87,043	5,306	0	31,046	18,588	0	142,328
Total expenses after rebates	76,208	328,857	400,800								

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
					thousa	nds of doll	ars				
Gross operating expenses											
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 Share rent	404 24	12,113 423	4,089 303	4,911 361	76,622 2,923	240,479 71,958	130,481 28,796	181,501 191,442	220,166 103,002	39,749 4,816	910,514 404,048
Cash wages, room and board	14.444	55,460	85,484	79,358	664,227		257,790	301,411	532,974		3,655,805
Interest	2,967	27,475	26,716	23,306	521,218	552,564	217,742	320,698	512,109		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 1,487	2,512 1.450	3,066	3,046	28,461 53,536	60,889 164,551	24,332 23,398	56,019 31,287	63,615	16,597	259,061
Heating fuel Machinery fuel	2,200	1,430	4,323 14,273	3,143 15,683	154,522	262,720	172,424	365,405	55,162 335,298	45,983 66.039	384,320 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		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		68,793	672,749
Stabilization premiums	3	0	27	0	55,742	0	3	5	0	0	55,780
Crop and hail insurance Fertilizer and lime	19 1.632	1,724 38.980	372 12.261	311 21.971	26,600	45,965 422,225	51,816	176,318 598.696	122,756 546.838	3,151 62.589	429,032 2.258.401
Pesticides	392	29,530	8,215	14,805	215,349 98,926	266,825	337,860 239,263	545,108	297,708		1,530,537
Commercial seed	1,413	19,590	12,260	17,409	155,899	386,207	112,768	154,568	141,837		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		1,162,201	505,006	321,697			4,975,877
Livestock and poultry purchases Artificial insemination and		1,816	7,126	4,620	81,584	339,906	84,912	180,584	631,595		1,410,583
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 Other	1,406 693	5,914 3,955	9,886 6,049	9,238 5,061	115,039 69,132	200,437 161,450	63,696 45,543	119,160 92,013	164,871 149,673	69,305 54,479	758,952 588,048
Total gross operating	70.000	040 500	004 000	0.47.040	4 000 044	7 4 4 4 000	0.040.000	4 0 4 4 4 0 0	0.004.574	4 075 754	===
expenses	73,938	310,582	361,266	347,943	4,629,044	7,144,932	2,919,089	4,811,133	6,301,574	1,875,754	28,775,255
Rebates		_				_	_			_	
Property taxes	0	0	0	0	72,982	0	0	15,291	0	0	88,273
Cash wages Interest	0	0	0	0	0 5.800	2,462 0	0			0	2,462 11.714
Electricity	0	0	0	0	0,000	6,700	0			0	6,700
Heating fuel	ŏ	0	0	0	0	0,700	Ő			Ö	199
Machinery fuel	0	0	0	0	0	3,472	0	1,305		0	4,777
Fertilizer and lime	0	0	0	0	0	0	0		0	0	0
Pesticides	0	0	0	0	0	0	0		- ,	0	5,336
Commercial seed Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and	U	U	U	U	U	U	U	U	U	U	U
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
Total rebates	0	33	0	0	78,782	12,634	0	16,596	11,449	0	119,494
Operating expenses after rebates	73,938	310,549	361,266	347,943	4,550,262	7,132,298	2,919,089	4,794,537	6,290,125	1,875,754	28,655,761
Depreciation on buildings Depreciation on machinery	1,207 4,182	8,425 27,178	17,686 33,109	10,942 32,121	198,197 380,736	358,950 760,013	35,997 360,204	69,449 840,771	204,559 912,759	90,659 165,262	996,071 3,516,335
Total depreciation	5,389	35,603	50,795	43,063		1,118,963	396,201	,	1,117,318		4,512,406
Total expenses before rebates	79,327	346,185	412,061	391,006						2,131,675	33,287,661
Total rebates	0	33	0	0	78,782	12,634	0	16,596	11,449	0	119,494
Total expenses after rebates	79,327	346,152	412,061	391,006	5,129,195	8,251,261	3,315,290	5,704,757	7,407,443	2,131,675	33,168,167

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
					thousa	nds of doll	ars				
Gross operating expenses											
Property taxes Cash rent	250 420	2,906 13,022	3,254 3,946	2,820 4,861	137,103 79,304	98,391 250,820	65,989 134,134	223,987 188,761	102,680 217,964	18,933 40,146	656,313 933,378
Share rent Cash wages, room and board Interest	23 15,455 3,420	402 59,620 28,967	327 88,904 28,430	412 82,215 26,958	3,128 684,154 519,040	76,995 1,240,904 535,406	30,524 275,835 225,012	201,014 310,755 328,582	128,753 527,644 509,521		446,297 3,753,125 2,325,127
Repairs to buildings and fences Electricity	1,553 1,399	6,743 5,746	8,252 8,265	7,651 6,719	138,527 116,643	194,413 197,865	57,381 63,033	85,359 99,052	144,633 149,695	49,474 44,211	693,986 692,627
Telephone	543 1,624	2,599 1.701	3,173 5,170	3,077	29,315	62,411 211,119	25,305	58,260 34,103	65,842	17,178	267,703 480.689
Heating fuel Machinery fuel	2,321	15,701	14,987	3,772 17,251	67,991 163,794	278,483	26,206 181,045	389,157	76,124 358,769	52,880 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		2,096,063
Business insurance Custom work	1,171 2,802	4,872 9,965	6,031 11.638	6,166 8,314	155,090 165,960	192,300 192,803	45,765 119,428	76,490 174,734	94,327 2.000	33,849 74,296	616,061 761.939
Stabilization premiums	4	0	35	0	181,526	0	0	0	0	0	181,565
Crop and hail insurance	142	1,613	458 13.119	270	24,300	61,232 434,892	65,125	220,745	168,363	2,822	545,070 2.499.620
Fertilizer and lime Pesticides	1,714 384	36,251 28,054	9,037	23,509 15,693	215,780 95,958	274,830	388,539 251,226	718,435 599,619	590,585 330,456		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 Twine, wire and containers	0 1,823	0 6.806	0 9,250	0 6,859	77,489	0 176,729	0 13,493	2,091 15.492	14,338 35,703	3,117 77,202	19,546 420,846
Commercial feed	30,877	33,181	93,869	76,798	1,198,241	1,185,445	515,106	305,612			4,878,342
Livestock and poultry purchases Artificial insemination and	5,654	2,737	11,259	7,090	92,688	264,438	54,231	56,649	629,388	45,331	1,169,465
veterinary fees Legal and accounting fees	796 1.490	4,990 6,358	7,578 10,133	5,483 9,238	155,528 119,641	181,491 200,437	56,679 66,881	63,352 120,352	141,636 166,520	36,902 69,305	654,436 770,354
Other	700	3,951	6,079	4,884	73,971	158,221	47,820	82,812		52,845	567,485
Total gross operating expenses	78,492	316,856	377,643	363,378	4,950,839	7,296,311	3,067,767	4,994,873	6,303,950	1,923,426	29,673,529
Rebates											
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	2,624
Interest Electricity	0	0	0	0	5,500 0	0	0	0	5,802 0	0	11,302 0
Heating fuel	0	0	0	0	0	0	0	0		0	2,133
Machinery fuel Fertilizer and lime	0	0	0	0	0	3,001 0	0	822 0		0	3,823 0
Pesticides	0	0	0	0	0	0	0	0		0	4,173
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed Artificial insemination and	0	0	0	0	0	0	0	0	0	0	0
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
Total rebates	0	0	0	0	82,606	5,625	0	822	12,108	0	101,161
Operating expenses after rebates	78,492	316,856	377,643	363,378	4,868,233	7,290,686	3,067,767	4,994,051	6,291,842	1,923,426	29,572,368
Depreciation on buildings Depreciation on machinery	1,243 4,272	8,393 27,743	17,617 32,989	10,902 31,753	201,018 402,452	367,331 735,553	37,171 375,335	71,163 839,457	209,700 921,805		1,017,870 3,533,875
Total depreciation	5,515	36,136	50,606	42,655	603,470	1,102,884	412,506	910,620	1,131,505	255,848	4,551,745
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
Total rebates	0	0	0	0	82,606	5,625	0	822	12,108	0	101,161
Total expenses after rebates	84,007	352,992	428,249	406,033	5,471,703	8,393,570	3,480,273	5,904,671	7,423,347	2,179,274	34,124,113

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
					thousa	nds of doll	ars				
Gross operating expenses											
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 Cash wages, room and board	22 16,228	382 61,408	301 86,681	379 82,462	3,206 711,520	86,234 1,242,145	28,998 286,868	215,085 307,647	125,534 523,423	3,776 484,007	463,917 3,802,389
Interest	3,273	29,052	29,074	26,975	504,565	525,303	223,243	309,432	488,030		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 2,646	1,879 17,349	5,558 16,635	4,070 19,149	69,690 188,363	201,619 310,508	30,137 197,340	38,196 429,240	76,504 387,470	56,053 79,168	485,525
Machinery fuel Machine repairs and other	2,788	23,560	22,824	26,528	297,330	450,742	239,593	481,155	490,538	101,606	1,647,867 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	80,902	206,870	156,476	2,667	525,524
Fertilizer and lime Pesticides	1,748	36,614	12,857	22,804	221,174	425,759	382,322	704,066	602,397		2,491,145
Commercial seed	415 1,462	27,969 13,141	9,353 12,593	16,085 14,946	99,317 179,960	285,823 397,050	247,458 119,963	598,420 154,100	340,370 150,418		1,655,573 1,120,673
Irrigation	0	0	12,535	0 14,340	0	0.000	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 Artificial insemination and		1,458	9,439	5,052	97,221	197,809	46,255	52,329	659,051		1,125,217
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 Other	1,565 742	6,612 4,109	10,133 6,383	9,579 4,737	124,307 78,779	199,491 157,746	68,887 45,429	119,332 81,570	163,074 140,289	69,305 55,487	772,285 575,271
Total gross operating	20.000	004.044	004 000	224 274	5 404 040	7 000 474	0.400.040	5 040 000	0.040.00=	4 0 4 0 4 4 0 4	
expenses	82,803	321,914	381,666	364,371	5,134,243	7,333,471	3,139,948	5,010,832	6,210,207	1,946,148	29,925,598
Rebates											
Property taxes	0	0	0	0	82,787	0	974	0	0	0	83,761
Cash wages Interest	0	0	0	0	0 3.400	2,624 0	0	0	0 5,479	0	2,624 8,879
Electricity	0	0	0	0	3,400	0	0	0	0,479	0	0,079
Heating fuel	ő	0	0	0	ő	ő	0	0	3,702	ő	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 Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and	U	U	U	U	U	U	U	U	U	U	U
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
Total rebates	0	0	0	0	86,187	5,138	974	0	18,765	0	111,064
Operating expenses after rebates	82,803	321,914	381,666	364,371	5,048,056	7,328,333	3,138,974	5,010,832	6,191,442	1,946,148	29,814,534
Depreciation on buildings Depreciation on machinery	1,279 4,524	8,419 29,513	17,607 34,393	11,060 32,774	201,174 381,746	377,157 702,403	37,601 366,651	72,058 847,280	216,737 898,018		1,043,367 3,457,843
Total depreciation	5,803	37,932	52,000	43,834	582,920	1,079,560	404,252	919,338	1,114,755	260,816	4,501,210
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
Total rebates	0	0	0	0	86,187	5,138	974	0	18,765	0	111,064

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

Interest Repairs to buildings and fences Electricity Telephone Heating fuel Machinery fuel Machine repairs and other Business insurance Custom work Stabilization premiums Crop and hail insurance Fertilizer and lime Pesticides Commercial seed Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	253 450 22 16,861 3,510 1,728 1,558 559 2,165 3,071 2,983 1,304 4,349 407 1,418 0 1,998 32,946 4,349	3,133 14,127 378 63,250 30,264 6,736 6,037 2,704 2,236 19,778 23,796 5,539 12,277 0 3,065 37,712 28,249 13,798 0 6,896 31,936 1,780	3,471 4,350 319 90,582 30,804 9,135 8,427 3,204 18,964 23,281 6,792 12,808 32 307 13,551 12,392 0 9,201 88,519 9,443	3,112 5,512 394 85,348 29,183 7,793 7,232 3,204 4,765 22,404 27,854 6,885 8,939 0 1,660 24,035 16,375 15,544 0 6,996 71,780 5,146	thousa 156,665 83,316 2,821 736,423 529,435 149,816 121,356 30,290 76,032 215,675 307,736 168,042 208,030 102,592 20,032 234,445 100,310 179,601 0 92,204 1,090,399 122,654	105,797 275,024 73,299 1,279,409 541,556 205,527 215,832 67,503 212,909 459,757 210,063 198,394 451,305 297,256 401,021 0 189,134 1,064,055 282,808	69,192 140,780 23,198 281,131 229,015 60,170 66,185 25,659 31,191 230,887 235,520 49,941 120,480 0 59,341 366,647 227,661 118,763 0 13,531 491,875 57,908	228,915 207,838 202,180 316,877 328,008 86,998 101,245 59,425 40,106 531,399 490,778 85,134 217,194 0 216,319 732,229 634,325 161,805 2,353 16,422 269,550 67,330	107,138 246,055 106,704 546,977 480,542 153,427 139,306 67,140 84,920 0 159,381 619,264 349,220 157,939 14,166 38,945 848,694 788,830	4,380 500,947 118,5025 43,327 17,942 62,163 94,209 105,670 40,102 89,036 0 3,476 83,439 31,881 79,351 3,113 75,116 335,171	697,645 1,022,556 413,695 3,917,805 2,320,884 735,354 710,504 277,630 523,102 1,984,021 2,182,629 676,803 894,126 102,625 507,226 2,564,427 1,695,504 1,141,632 19,632 450,443 4,324,924
Property taxes Cash rent Share rent Cash wages, room and board Interest Repairs to buildings and fences Electricity Telephone Heating fuel Machinery fuel Machiner repairs and other Business insurance Custom work Stabilization premiums Crop and hail insurance Fertilizer and lime Pesticides Commercial seed Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	450 22 16,861 3,510 1,728 1,558 559 2,165 3,071 2,983 1,304 3,866 1 1,44 1,800 407 1,418 0 1,998 32,946 4,349	14,127 378 63,250 30,264 6,736 6,037 2,704 2,236 19,778 23,796 5,539 12,277 0 3,065 37,712 28,249 13,798 0 6,896 31,936	4,350 319 90,582 30,804 9,135 8,427 3,204 6,614 18,964 23,281 6,792 12,808 307 13,551 9,821 12,392 0 9,201 88,519	5,512 394 85,348 29,183 7,793 7,232 3,204 4,765 22,404 27,854 6,885 8,939 0 1,660 24,035 16,375 15,544 0 6,996 71,780	83,316 2,821 736,423 529,435 149,816 121,356 30,290 76,032 215,675 307,736 168,042 208,030 102,592 20,032 234,445 100,310 179,601 0 92,204 1,090,399	275,024 73,299 1,279,409 541,556 205,527 215,832 67,503 212,909 363,295 459,757 210,063 198,394 0 43,631 451,305 297,256 401,021 0 189,134 1,064,055	140,780 23,198 281,131 229,015 60,170 66,185 25,659 31,191 230,887 235,520 49,941 120,480 0 59,341 366,647 227,661 118,763 0 13,531 491,875	207,838 202,180 316,877 328,008 86,998 101,245 59,425 40,106 531,399 490,778 85,134 217,194 0 216,319 732,229 634,325 161,805 2,3553 16,422 269,550	246,055 106,704 546,977 480,542 153,427 139,306 67,140 84,920 484,338 505,254 103,001 23,100 0 159,381 619,264 349,220 157,939 14,166 38,945 848,694	45,104 4,380 500,947 118,567 54,025 43,327 17,942 62,163 94,209 105,670 40,102 89,036 0 3,476 83,439 31,881 79,351 3,113 75,116 335,171	1,022,556 413,695 3,917,805 2,320,884 710,504 277,630 523,102 1,984,021 2,182,629 676,803 894,126 102,625 507,226 2,564,427 1,695,504 1,141,632 19,632 450,443 4,324,924
Cash rent Share rent Cash wages, room and board Interest Repairs to buildings and fences Electricity Telephone Heating fuel Machinery fuel Machine repairs and other Business insurance Custom work Stabilization premiums Crop and hail insurance Fertilizer and lime Pesticides Commercial seed Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	450 22 16,861 3,510 1,728 1,558 559 2,165 3,071 2,983 1,304 3,866 1 1,44 1,800 407 1,418 0 1,998 32,946 4,349	14,127 378 63,250 30,264 6,736 6,037 2,704 2,236 19,778 23,796 5,539 12,277 0 3,065 37,712 28,249 13,798 0 6,896 31,936	4,350 319 90,582 30,804 9,135 8,427 3,204 6,614 18,964 23,281 6,792 12,808 307 13,551 9,821 12,392 0 9,201 88,519	5,512 394 85,348 29,183 7,793 7,232 3,204 4,765 22,404 27,854 6,885 8,939 0 1,660 24,035 16,375 15,544 0 6,996 71,780	83,316 2,821 736,423 529,435 149,816 121,356 30,290 76,032 215,675 307,736 168,042 208,030 102,592 20,032 234,445 100,310 179,601 0 92,204 1,090,399	275,024 73,299 1,279,409 541,556 205,527 215,832 67,503 212,909 363,295 459,757 210,063 198,394 0 43,631 451,305 297,256 401,021 0 189,134 1,064,055	140,780 23,198 281,131 229,015 60,170 66,185 25,659 31,191 230,887 235,520 49,941 120,480 0 59,341 366,647 227,661 118,763 0 13,531 491,875	207,838 202,180 316,877 328,008 86,998 101,245 59,425 40,106 531,399 490,778 85,134 217,194 0 216,319 732,229 634,325 161,805 2,3553 16,422 269,550	246,055 106,704 546,977 480,542 153,427 139,306 67,140 84,920 484,338 505,254 103,001 23,100 0 159,381 619,264 349,220 157,939 14,166 38,945 848,694	45,104 4,380 500,947 118,567 54,025 43,327 17,942 62,163 94,209 105,670 40,102 89,036 0 3,476 83,439 31,881 79,351 3,113 75,116 335,171	1,022,556 413,695 3,917,805 2,320,884 710,504 277,630 523,102 1,984,021 2,182,629 676,803 894,126 102,625 507,226 1,564,427 1,695,504 1,141,632 19,632 450,443 4,324,924
Share rent Cash wages, room and board Interest Repairs to buildings and fences Electricity Telephone Heating fuel Machinery fuel Machine repairs and other Business insurance Custom work Stabilization premiums Crop and hail insurance Fertilizer and lime Pesticides Commercial seed Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	22 16,861 3,510 1,728 1,558 559 2,165 3,071 2,983 1,304 3,866 1 14 1,800 407 1,418 0 1,998 32,946 4,349	378 63,250 30,264 6,736 6,037 2,704 2,236 19,778 23,796 5,539 12,277 0 3,065 37,712 28,249 13,798 0 6,896 31,936	319 90,582 30,804 9,135 8,427 3,204 18,964 23,281 6,792 12,808 32 307 13,551 9,821 12,392 0 9,201 88,519	394 85,348 29,183 7,793 7,232 3,204 4,765 22,404 27,854 6,885 8,939 0 1,660 24,035 16,375 15,544 0 6,996 71,780	2,821 736,423 529,435 149,816 121,356 30,290 76,032 215,675 307,736 168,042 208,030 102,592 20,032 234,445 100,310 179,601 0 92,204 1,090,399	73,299 1,279,409 541,556 205,527 215,832 67,503 212,909 363,295 459,757 210,063 198,394 0 43,631 451,305 297,256 401,021 0 189,134 1,064,055	23,198 281,131 229,015 60,170 66,185 25,659 31,191 230,887 235,520 49,941 120,480 0 59,341 366,647 227,661 118,763 0 13,531 49,1875	202,180 316,877 328,008 86,998 101,245 59,425 40,106 531,399 490,778 85,134 217,194 0 216,319 732,229 634,325 161,805 2,3553 16,422 269,550	106,704 546,977 480,542 153,427 139,306 67,140 84,920 484,338 505,254 103,001 23,100 0 159,381 619,264 349,220 157,939 14,166 38,945 848,694	4,380 500,947 118,5025 43,327 17,942 62,163 94,209 105,670 40,102 89,036 0 3,476 83,439 31,881 79,351 3,113 75,116 335,171	413,695 3,917,805 2,320,884 735,354 710,504 277,630 523,102 1,984,021 2,182,629 676,803 894,126 102,625 507,226 2,564,427 1,695,504 1,141,632 19,632 450,443 4,324,924
Cash wages, room and board Interest Repairs to buildings and fences Electricity Telephone Heating fuel Machinery fuel Machiner repairs and other Business insurance Custom work Stabilization premiums Crop and hail insurance Fertilizer and lime Pesticides Commercial seed Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	16,861 3,510 1,728 1,558 559 2,165 3,071 2,983 1,304 3,866 1 14 1,800 407 1,998 32,946 4,349	63,250 30,264 6,736 6,037 2,704 2,236 19,778 23,796 5,539 12,277 0 3,065 37,712 28,249 13,798 0 6,896 31,936	90,582 30,804 9,135 8,427 3,204 6,614 18,964 23,281 6,792 12,808 32 307 13,551 12,392 0 9,201 88,519	85,348 29,183 7,793 7,232 3,204 4,765 22,404 27,854 6,885 8,939 0 1,660 24,035 16,375 15,544 0 6,996 71,780	736,423 529,435 149,816 121,356 30,290 76,032 215,675 307,736 168,042 208,030 102,592 20,032 234,445 100,310 179,601 0 92,204 1,090,399	1,279,409 541,556 205,527 215,832 67,503 212,909 363,295 459,757 210,063 198,394 0 43,631 451,305 297,256 401,021 0 188,134 1,064,055	281,131 229,015 60,170 66,185 25,659 31,191 230,887 235,520 49,941 120,480 0 59,341 366,647 227,661 118,763 0 13,531 491,875	316,877 328,008 86,998 101,245 59,425 40,106 531,399 490,778 85,134 0 216,319 732,229 634,325 161,805 2,353 16,422 269,550	546,977 480,542 153,427 139,306 67,140 84,920 0484,338 505,254 103,001 23,100 0 159,381 619,264 349,220 157,939 14,166 38,945 848,694	500,947 118,567 54,025 43,327 17,942 62,163 94,209 105,670 40,102 89,036 0 3,476 83,439 31,881 79,351 3,113 75,116 335,171	3,917,805 2,320,884 735,354 710,504 277,630 523,102 1,984,021 2,182,629 676,803 894,126 102,625 507,226 2,564,427 1,695,504 1,141,632 19,632 450,443 4,324,924
Interest Repairs to buildings and fences Electricity Telephone Heating fuel Machinery fuel Machine repairs and other Business insurance Custom work Stabilization premiums Crop and hail insurance Fertilizer and lime Pesticides Commercial seed Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	3,510 1,728 1,558 2,165 3,071 2,983 1,304 3,866 1 1,400 407 1,418 0 1,998 32,946 4,349	30,264 6,736 6,037 2,704 2,236 19,778 23,796 5,539 12,277 0 3,065 37,712 28,249 13,798 0 6,896 31,936	30,804 9,135 8,427 3,204 6,614 18,964 23,281 6,792 12,808 32 307 13,551 9,821 12,392 0 9,201 88,519	29,183 7,793 7,232 3,204 4,765 22,404 27,854 6,885 8,939 0 1,660 24,035 16,375 15,544 0 0 6,996 71,780	529,435 149,816 121,356 30,290 76,032 215,675 307,736 168,042 208,030 102,592 20,032 234,445 100,310 179,601 0 92,204 1,090,399	541,556 205,527 215,832 67,503 212,909 363,295 459,757 210,063 198,394 0 43,631 451,305 297,256 401,021 0 0 189,134 1,064,055	229,015 60,170 66,185 25,659 31,191 230,887 235,520 49,941 120,480 0 59,341 366,647 227,661 118,763 0 0 13,531 491,875	328,008 86,998 101,245 59,425 40,106 531,399 490,778 85,134 217,194 0 216,319 732,229 634,325 161,805 2,353 16,422 269,550	480,542 153,427 139,306 67,140 84,920 484,338 505,254 103,001 23,100 0 159,381 619,264 349,220 157,939 14,166 38,945 848,694	118,567 54,025 43,327 17,942 62,163 94,209 105,670 40,102 89,036 0 3,476 83,439 31,881 79,351 3,113 75,116 335,171	2,320,884 735,354 710,504 277,630 523,102 1,984,021 2,182,625 676,803 894,126 102,625 5,564,427 1,695,504 1,141,632 19,632 450,443 4,324,924
Repairs to buildings and fences Electricity Telephone Heating fuel Machiner fuel Machine repairs and other Business insurance Custom work Stabilization premiums Crop and hail insurance Fertilizer and lime Pesticides Commercial seed Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	1,728 1,558 559 2,165 3,071 2,983 1,304 3,866 1 14 1,800 1,998 32,946 4,349	6,736 6,037 2,704 2,236 19,778 23,796 5,539 12,277 0 3,065 37,712 28,249 13,798 0 6,896 31,936	9,135 8,427 3,204 6,614 18,964 23,281 6,792 12,808 307 13,551 9,821 12,392 0 9,201 88,519	7,793 7,232 3,204 4,765 22,404 27,854 6,885 8,939 0 1,660 24,035 16,375 15,544 0 6,996 71,780	149,816 121,356 30,290 76,032 215,675 307,736 168,042 208,030 102,592 20,032 234,445 100,310 179,601 0 92,204 1,090,399	205,527 215,832 67,503 212,909 363,295 459,757 210,063 198,394 0 43,631 451,305 297,256 401,021 0 189,134 1,064,055	60,170 66,185 25,659 31,191 230,887 235,520 49,941 120,480 0 59,341 366,647 227,661 118,763 0 13,531 491,875	86,998 101,245 59,425 40,106 531,399 490,778 85,134 217,194 0 216,319 732,229 634,325 161,805 2,353 16,422 269,550	153,427 139,306 67,140 84,920 484,338 505,254 103,001 23,100 0 159,381 619,264 349,220 157,939 14,166 38,945 848,694	54,025 43,327 17,942 62,163 94,209 105,670 0 3,476 83,439 31,881 79,351 3,113 75,116 335,171	735,354 710,504 277,630 523,102 1,984,021 2,182,629 676,803 894,126 102,625 507,226 2,564,427 1,695,504 1,141,632 19,632 450,443 4,324,924
Telephone Heating fuel Machinery fuel Machiner repairs and other Business insurance Custom work Stabilization premiums Crop and hail insurance Fertilizer and lime Pesticides Commercial seed Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	559 2,165 3,071 2,983 1,304 3,866 1 14 1,800 407 1,418 0 1,998 32,946 4,349	2,704 2,236 19,778 23,796 5,539 12,277 0 3,065 37,712 28,249 13,798 0 6,896 31,936	3,204 6,614 18,964 23,281 6,792 12,808 32 307 13,551 9,821 12,392 0 9,201 88,519	3,204 4,765 22,404 27,854 6,885 8,939 0 1,660 24,035 16,375 15,544 0,96 71,780	30,290 76,032 215,675 307,736 168,042 208,030 102,592 20,032 234,445 100,310 179,601 0 92,204 1,090,399	67,503 212,909 363,295 459,757 210,063 198,394 0 43,631 451,305 297,256 401,021 0 189,134 1,064,055	25,659 31,191 230,887 235,520 49,941 120,480 0 59,341 366,647 227,661 118,763 0 0 13,531 491,875	59,425 40,106 531,399 490,778 85,134 217,194 0 216,319 732,229 634,325 161,805 2,353 16,422 269,550	67,140 84,920 484,338 505,254 103,001 23,100 0 159,381 619,264 349,220 157,939 14,166 38,945 848,694	17,942 62,163 94,209 105,670 40,102 89,036 0 3,476 83,439 31,881 79,351 3,113 75,116 335,171	277,630 523,102 1,984,021 2,182,629 676,803 894,126 102,625 507,226 2,564,427 1,695,504 1,141,632 19,632 450,443 4,324,924
Heating fuel Machinery fuel Machiner repairs and other Business insurance Custom work Stabilization premiums Crop and hail insurance Fertilizer and lime Pesticides Commercial seed Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	2,165 3,071 2,983 1,304 3,866 1 14 1,800 407 1,418 0 1,998 32,946 4,349	2,236 19,778 23,796 5,539 12,277 0 3,065 37,712 28,249 13,798 0 6,896 31,936	6,614 18,964 23,281 6,792 12,808 32 307 13,551 9,821 12,392 0 9,201 88,519	4,765 22,404 27,854 6,885 8,939 0 1,660 24,035 16,375 15,544 0 6,996 71,780	76,032 215,675 307,736 168,042 208,030 102,592 20,032 234,445 100,310 179,601 0 92,204 1,090,399	212,909 363,295 459,757 210,063 198,394 0 43,631 451,305 297,256 401,021 0 189,134 1,064,055	31,191 230,887 235,520 49,941 120,480 0 59,341 366,647 227,661 118,763 0 13,531 491,875	40,106 531,399 490,778 85,134 217,194 0 216,319 732,229 634,325 161,805 2,353 16,422 269,550	84,920 484,338 505,254 103,001 23,100 0 159,381 619,264 349,220 157,939 14,166 38,945 848,694	62,163 94,209 105,670 40,102 89,036 0 3,476 83,439 31,881 79,351 3,113 75,116 335,171	523,102 1,984,021 2,182,629 676,803 894,126 102,625 507,226 2,564,427 1,695,504 1,141,632 450,443 4,324,924
Machinery fuel Machine repairs and other Business insurance Custom work Stabilization premiums Crop and hail insurance Fertilizer and lime Pesticides Commercial seed Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	3,071 2,983 1,304 3,866 1 14 1,800 407 1,418 0 1,998 32,946 4,349	19,778 23,796 5,539 12,277 0 3,065 37,712 28,249 13,798 0 6,896 31,936	18,964 23,281 6,792 12,808 32 307 13,551 9,821 12,392 0 9,201 88,519	22,404 27,854 6,885 8,939 0 1,660 24,035 16,375 15,544 0 6,996 71,780	215,675 307,736 168,042 208,030 102,592 20,032 234,445 100,310 179,601 0 92,204 1,090,399	363,295 459,757 210,063 198,394 0 43,631 451,305 297,256 401,021 0 189,134 1,064,055	230,887 235,520 49,941 120,480 0 59,341 366,647 227,661 118,763 0 13,531 491,875	531,399 490,778 85,134 217,194 0 216,319 732,229 634,325 161,805 2,353 16,422 269,550	484,338 505,254 103,001 23,100 0 159,381 619,264 349,220 157,939 14,166 38,945 846,694	94,209 105,670 40,102 89,036 0 3,476 83,439 31,881 79,351 3,113 75,116 335,171	1,984,021 2,182,629 676,803 894,126 102,625 507,226 2,564,427 1,695,504 1,141,632 19,632 450,443 4,324,924
Machine repairs and other Business insurance Custom work Stabilization premiums Crop and hail insurance Fertilizer and lime Pesticides Commercial seed Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	2,983 1,304 3,866 1 14 1,800 407 1,418 0 1,998 32,946 4,349	23,796 5,539 12,277 0 3,065 37,712 28,249 13,798 0 6,896 31,936	23,281 6,792 12,808 32 307 13,551 9,821 12,392 0 9,201 88,519	27,854 6,885 8,939 0 1,660 24,035 16,375 15,544 0 6,996 71,780	307,736 168,042 208,030 102,592 20,032 234,445 100,310 179,601 0 92,204 1,090,399	459,757 210,063 198,394 0 43,631 451,305 297,256 401,021 0 189,134 1,064,055	235,520 49,941 120,480 0 59,341 366,647 227,661 118,763 0 13,531 491,875	490,778 85,134 217,194 0 216,319 732,229 634,325 161,805 2,353 16,422 269,550	505,254 103,001 23,100 0 159,381 619,264 349,220 157,939 14,166 38,945 848,694	105,670 40,102 89,036 0 3,476 83,439 31,881 79,351 3,113 75,116 335,171	2,182,629 676,803 894,126 102,625 507,226 2,564,427 1,695,504 1,141,632 450,443 4,324,924
Business insurance Custom work Stabilization premiums Crop and hail insurance Fertilizer and lime Pesticides Commercial seed Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	1,304 3,866 1 14 1,800 407 1,418 0 1,998 32,946 4,349	5,539 12,277 0 3,065 37,712 28,249 13,798 0 6,896 31,936	6,792 12,808 32 307 13,551 9,821 12,392 0 9,201 88,519	6,885 8,939 0 1,660 24,035 16,375 15,544 0 6,996 71,780	168,042 208,030 102,592 20,032 234,445 100,310 179,601 0 92,204 1,090,399	210,063 198,394 0 43,631 451,305 297,256 401,021 0 189,134 1,064,055	49,941 120,480 0 59,341 366,647 227,661 118,763 0 13,531 491,875	85,134 217,194 0 216,319 732,229 634,325 161,805 2,353 16,422 269,550	103,001 23,100 0 159,381 619,264 349,220 157,939 14,166 38,945 848,694	40,102 89,036 0 3,476 83,439 31,881 79,351 3,113 75,116 335,171	676,803 894,126 102,625 507,226 2,564,427 1,695,504 1,141,632 19,632 450,443 4,324,924
Custom work Stabilization premiums Crop and hail insurance Fertilizer and lime Pesticides Commercial seed Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	3,866 1 14 1,800 407 1,418 0 1,998 32,946 4,349	12,277 0 3,065 37,712 28,249 13,798 0 6,896 31,936	12,808 32 307 13,551 9,821 12,392 0 9,201 88,519	8,939 0 1,660 24,035 16,375 15,544 0 6,996 71,780	208,030 102,592 20,032 234,445 100,310 179,601 0 92,204 1,090,399	198,394 0 43,631 451,305 297,256 401,021 0 189,134 1,064,055	120,480 0 59,341 366,647 227,661 118,763 0 13,531 491,875	217,194 0 216,319 732,229 634,325 161,805 2,353 16,422 269,550	23,100 0 159,381 619,264 349,220 157,939 14,166 38,945 848,694	89,036 0 3,476 83,439 31,881 79,351 3,113 75,116 335,171	894,126 102,625 507,226 2,564,427 1,695,504 1,141,632 19,632 450,443 4,324,924
Crop and hail insurance Fertilizer and lime Pesticides Commercial seed Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	14 1,800 407 1,418 0 1,998 32,946 4,349	3,065 37,712 28,249 13,798 0 6,896 31,936	307 13,551 9,821 12,392 0 9,201 88,519	1,660 24,035 16,375 15,544 0 6,996 71,780	20,032 234,445 100,310 179,601 0 92,204 1,090,399	43,631 451,305 297,256 401,021 0 189,134 1,064,055	59,341 366,647 227,661 118,763 0 13,531 491,875	216,319 732,229 634,325 161,805 2,353 16,422 269,550	159,381 619,264 349,220 157,939 14,166 38,945 848,694	3,476 83,439 31,881 79,351 3,113 75,116 335,171	507,226 2,564,427 1,695,504 1,141,632 19,632 450,443 4,324,924
Fertilizer and lime Pesticides Commercial seed Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	1,800 407 1,418 0 1,998 32,946 4,349	37,712 28,249 13,798 0 6,896 31,936	13,551 9,821 12,392 0 9,201 88,519	24,035 16,375 15,544 0 6,996 71,780	234,445 100,310 179,601 0 92,204 1,090,399	451,305 297,256 401,021 0 189,134 1,064,055	366,647 227,661 118,763 0 13,531 491,875	732,229 634,325 161,805 2,353 16,422 269,550	619,264 349,220 157,939 14,166 38,945 848,694	83,439 31,881 79,351 3,113 75,116 335,171	2,564,427 1,695,504 1,141,632 19,632 450,443 4,324,924
Pesticides Commercial seed Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	407 1,418 0 1,998 32,946 4,349	28,249 13,798 0 6,896 31,936	9,821 12,392 0 9,201 88,519	16,375 15,544 0 6,996 71,780	100,310 179,601 0 92,204 1,090,399	297,256 401,021 0 189,134 1,064,055	227,661 118,763 0 13,531 491,875	634,325 161,805 2,353 16,422 269,550	349,220 157,939 14,166 38,945 848,694	31,881 79,351 3,113 75,116 335,171	1,695,504 1,141,632 19,632 450,443 4,324,924
Commercial seed Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	1,418 0 1,998 32,946 4,349	13,798 0 6,896 31,936	12,392 0 9,201 88,519	15,544 0 6,996 71,780	179,601 0 92,204 1,090,399	401,021 0 189,134 1,064,055	118,763 0 13,531 491,875	161,805 2,353 16,422 269,550	157,939 14,166 38,945 848,694	79,351 3,113 75,116 335,171	1,141,632 19,632 450,443 4,324,924
Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	0 1,998 32,946 4,349	6,896 31,936	9,201 88,519	6,996 71,780	92,204 1,090,399	0 189,134 1,064,055	0 13,531 491,875	2,353 16,422 269,550	14,166 38,945 848,694	3,113 75,116 335,171	19,632 450,443 4,324,924
Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	32,946 4,349	31,936	88,519	71,780	1,090,399	1,064,055	491,875	16,422 269,550	38,945 848,694	335,171	4,324,924
Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	4,349										
Artificial insemination and veterinary fees Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel		1,780	9,443	5,146	122,654	282.808	57,908	67,330	788 830	70 162	1.410.410
Legal and accounting fees Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	901	F 400	0.007	F 700	101 000		57.704				
Other Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	1,620	5,138 6,956	8,037 10,338	5,760 9,968	161,663 129,279	190,638 203,481	57,704 69,576	60,149 121,481	141,282 167,640	37,164 69,305	668,436 789,644
Total gross operating expenses Rebates Property taxes Cash wages Interest Electricity Heating fuel	786	3,904	6,447	4,804	81,143	168,789	48,609	87,279	141,691	57,706	601,158
Rebates Property taxes Cash wages Interest Electricity Heating fuel		-,	-,	.,	,	,	,	,	,	,	,
Property taxes Cash wages Interest Electricity Heating fuel	84,570	329,689	386,839	374,693	5,099,959	7,500,483	3,074,964	5,265,339	6,474,954	2,041,325	30,632,815
Cash wages Interest Electricity Heating fuel											
Interest Electricity Heating fuel	0	0	0	0	93,404	0	19,676	0	0	0	113,080
Electricity Heating fuel	0	0	0	0	0	2,624	0	0	0	0	2,624
Heating fuel	0	0	300	0	2,300	0	0	0	5,076	0	7,676
	0	0 0	0	0	0	0	0	0	0 3,504	0	2.504
Machinery fuel	0	0	0	0	0	2.816	0	0	3,504	0	3,504 2.816
Fertilizer and lime	0	ő	226	0	ő	2,010	0	0	0	ő	226
Pesticides	Ŏ	Ö	0	Ö	Ö	Ő	Ő	Ö	-2	Ö	-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	0	0	0	0	0	0	•	0	0.050	0	0.050
veterinary fees Livestock purchases	0	0 0	0	0	0	0	0	0	6,658 0	0	6,658 0
Total rebates	ŏ	0	526	0	95,704	5,440	19,676	0	15,236	Ŏ	136,582
					,	-,	,		10,200		,
Operating expenses after	04 570	220 602	206 242	274 600	E 004 255	7 405 040	2.055.200	E 00E 000	C 4EO 740	2 044 225	20 400 222
rebates Depreciation on buildings	84,570 1,340	329,689 8,364	386,313 17,491	10,879	201,592	383,679	38,370	72,748	225,689	2,041,325	1,066,427
Depreciation on machinery	4,903	31,906	36,598	34,827	419,094	727,998	370,670	842,442	921,252		3,548,740
•					,		,	•	•		
Total depreciation Total expenses before rebates	6,243 90,813	40,270 369,959	54,089 440,928	45,706 420,399		1,111,677 8,612,160	409,040 3,484,004		1,146,941 7,621,895	2,306,650	4,615,167 35,247,982
Total rebates	0	0	526	0	95,704	5,440	19,676	0	15,236	0	136,582
Total expenses after rebates	90,813	369,959	440,402	420,399	5,624,941	8,606,720	3,464,328	6,180,529	7,606,659	2,306,650	35,111,400

Note(s): The data in this table were last revised in May 2007.

Table 1-26 Farm operating expenses and depreciation charges — Agriculture economic statistics — 2006

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
					thousa	nds of doll	ars				
Gross operating expenses											
Property taxes	255	3,290	3,655	3,327	168,571	109,288	69,330	206,024	110,995	20,928	695,662
Cash rent	476	14,692	4,437	5,732	84,149	284,650	147,819	216,152	265,739		1,074,363
Share rent	24 17,535	352	322 92,393	331 87,482	2,934 759,252	74,032 1,321,630	27,838	186,006	108,838	3,592	404,269
Cash wages, room and board Interest	4,643	65,844 31,011	34,946	32,860	612,887	630,889	289,565 278,220	320,362 365,079	568,856 560,660		4,040,398 2,700,192
Repairs to buildings and fences	1.812	6,878	9,208	8.120	154,011	209.637	61,794	88,303	156,495	55,322	751,581
Electricity	1,628	5,983	9,008	7,427	128,637	229,213	66,251	106,206	161,177	44,280	759,811
Telephone	563	2,726	3,226	3,230	30,139	68,448	25,916	59,128	67,744	18,103	279,223
Heating fuel	2,316	2,326	6,779	4,813	70,862	229,942	33,219	40,346	78,551	63,096	532,250
Machinery fuel Machine repairs and other	3,290 3,108	21,064 24,605	20,386 23,723	23,502 28,021	225,381 313,891	388,725 470,791	255,592 243,999	554,781 495,686	510,008 520,412		2,099,575 2,231,597
Business insurance	1,299	5,561	7,193	7.057	171.403	219.726	53.087	89.391	113,301	42.187	710.205
Custom work	4,071	13,149	13,730	9,797	214,271	209,504	125,299	222,624	24,486	92,153	929,085
Stabilization premiums	1	0	34	0	135,367	0	0	0	0	0	135,402
Crop and hail insurance	97	4,436	353	1,752	25,188	41,699	69,464	200,055		3,908	504,543
Fertilizer and lime Pesticides	1,984 413	40,767	14,649	25,717	232,335	492,374	409,911	716,120	634,126		2,653,925
Commercial seed	1,493	28,870 18,821	10,066 13,346	16,620 20,114	97,401 184,989	297,256 399,417	244,736 127,670	631,154 158,083	356,204 157,781		1,714,919 1,161,859
Irrigation	0	0	0,040	20,114	0	0.55,417	127,070	2.212	14.166	3,073	19,450
Twine, wire and containers	2,136	7,179	9,643	7,115	94,970	198,591	14,613	16,931	40,113	77,970	469,261
Commercial feed	34,593	31,552	87,545	70,488	1,062,049	999,148	501,220	289,497	905,557		4,305,424
Livestock and poultry purchases Artificial insemination and		1,464	8,208	5,280	114,815	310,880	63,895	87,064	742,303		1,397,320
veterinary fees	965	5,292	8,278	5,933	160,046	198,264	59,897	63,457	149,194	38,205	689,531
Legal and accounting fees Other	1,661 794	7,130 3,962	10,390 6,673	10,018 4,765	134,062 84,956	204,498 168,620	70,828 48,463	121,238 87,018	167,305 140,274	68,751 58,745	795,880 604,271
Total gross operating											
expenses	89,258	346,954	398,191	389,501	5,262,566	7,757,222	3,288,626	5,322,917	6,711,876	2,092,882	31,659,996
Rebates											
Property taxes	0	0	0	0	100,478	0	19,996	0	0	0	120,474
Cash wages	0	0	. 0	0	0	2,624	0	0		0	2,624
Interest	0	0 0	454 0	0	2,300	0	0	0	4,837 0	0	7,591 0
Electricity Heating fuel	0	0	0	0	0	0	0	0	6,218	0	6,218
Machinery fuel	0	0	0	0	0	2,099	0	0	0,210	ő	2,099
Fertilizer and lime	0	0	211	0	0	0	0	0	0	0	211
Pesticides	0	0	0	0	0	0	0	0	0	0	C
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed Artificial insemination and	U	0	0	0	0	0	0	0	0	0	0
veterinary fees	0	0	0	0	0	0	0	0	5,875	0	5,875
Livestock purchases	0	Ö	Ö	Ö	Ö	Ö	Ö	Ö	0	Ö	0,07.0
Total rebates	0	0	665	0	102,778	4,723	19,996	0	16,930	0	145,092
Operating expenses after rebates	89,258	346,954	397,526	389,501	5,159,788	7,752,499	3,268,630	5,322,917	6,694,946	2,092,882	31,514,904
Depreciation on buildings Depreciation on machinery	1,418 5,006	8,309 32,600	17,521 36,445	10,785 34,572	200,409 398,840	392,426 718,440	38,936 365,597	73,233 829,682	233,883 920,323		1,089,118 3,502,670
Total depreciation	6,424	40,909	53,966	45,357	599,249	1,110,866	404,533	902,915	1,154,206		4,591,788
Total expenses before rebates	95,682	387,863	452,157	434,858	5,861,815	8,868,088	3,693,159	6,225,832	7,866,082	2,366,245	36,251,784
Total rebates	0	0	665	0	102,778	4,723	19,996	0	16,930	0	145,092

Note(s): The data in this table were last revised in May 2007.

General information

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). 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

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

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

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 poults 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					
Altantic provinces Quebec Ontario Manitoba Saskatchewan Alberta British Columbia	28,509 89,166 107,308 11,998 4,055 14,463 12,330	-13,313 -83,892 -115,600 -22,634 -6,925 -36,176 -47,794	15,196 5,274 -8,292 -10,637 -2,870 -21,713 -35,464					
Canada	267,828	-326,333	-58,505					