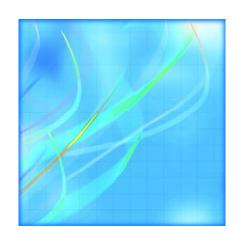


Catalogue no. 21-012-X

Farm Operating Expenses and Depreciation Charges

Agriculture Economic Statistics



May 2008



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Statistics Canada Agriculture Division Farm Income and Prices Section

Farm Operating Expenses and Depreciation Charges

Agriculture Economic Statistics

May 2008

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Note of appreciation

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

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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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- · Cindy Heffernan, Chief, Farm Income and Prices Section
- · Stephen Boyd, Head, Farm Expenses Unit
- Brian Biggs, Analyst, Farm Expenses Unit
- · Steve Partridge, Analyst, Farm Expenses Unit

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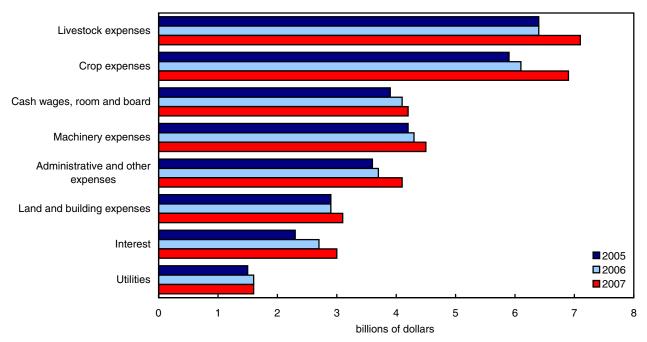
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Highlights

Soaring feed, fertilizer prices produce fastest growth in expenses since 1981

Producers faced an 8.2% jump in farm operating expenses last year as feed and fertilizer prices soared. This rate of growth, the fastest since 1981, pushed farm operating expenses to \$34.2 billion, 14.0% above the previous five-year average. Operating costs increased in every province.

Chart 1 Livestock and crop expenses soar in Canada in 2007



Analysis

Soaring feed, fertilizer prices produce fastest growth in expenses since 1981

Producers faced an 8.2% jump in farm operating expenses last year as feed and fertilizer prices soared. This rate of growth, the fastest since 1981, pushed farm operating expenses to \$34.2 billion, 14.0% above the previous five-year average. Operating costs increased in every province.

Other factors in the jump were rising interest expenses, labour costs and machinery fuel expenses, which increased 6.0% from 2006, thanks to rising diesel and gasoline prices.

The surge in grain and oilseed prices hit livestock producers hard, as feed costs leaped 21.8%. Fertilizer price hikes, fuelled in part by increased ethanol production in the United States, sent fertilizer costs up 21.9%. One-year increases of this magnitude have not been seen since the late 1970s.

While gains in interest rates and debt were not large compared to those of the recent past, they translated into a 10.6% rise in interest expenses. Labour costs continued to rise, reaching \$4.2 billion in 2007. However, two-fifths of these wages are paid to family members of farm operators and as such, form part of a farm family's overall income.

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)
- Agriculture value added account
- Agriculture value added account, by province

Statistical tables

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

Cash refirt 104 3,093 1,687 1,299 16,259 101,104 54,135 197,366 80,275 16,848 372.1 Share rent 105 205 160 56 592 2,860 2,8219 147,563 80,300 2,76 12,052 100,000 16,000 1		Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
Property traces						thousa	nds of doll	ars				
Cash reint 194 3,093 1,687 1,299 10,299 10,104 54,135 19,368 20,775 29,822 28,198 28,191 17,553 89,309 29,775 29,822 28,000 28,121 17,553 89,309 29,775 29,825 28,100 20,000 11,105 10,000 10,000 20,000 28,121 11,753 10,000 10,000 10,000 20,000 20,110 85,100 80,300 20,000 <th>Gross operating expenses</th> <th></th>	Gross operating expenses											
Share rent												352,395
Cash wages 3,766 15,195 26,162 20,807 151,295 385,877 61,729 122,894 5,841 1,084 0 1,085 0 Recom and board 11 97 259 62 3,042 7,104 1,441 1,477 2,884 5,841 1,681 2,230 3,717 3,005 3,173 3,005 3,173 3,005 3,173 3,005 3,005 3,005 3,005 2,173 1,005 2,008 2,009 9,000 9,00												372,196
Room and board 11												
Repairs to buildings 877 2,305 3,713 3,005 50,593 66,753 21,940 38,225 50,652 11,071 246,6 Repairs to finces 81 424 662 393 7,092 10,281 4,991 13,630 21,084 3,514 62,216 11,005 21,005 21,000 31,005 21,000 31,005 21,000 31,005 21,000 31,005 21,000 31,005 21,000 31,005 21,000 31,005 21,000 31,005 21,000 31,005 21,000 31,005 21,000 31,005 21,000 31,005 21,000 31,005 21,000 31,005 21,000 31,005 21,000 31,005 21,000 31,005 21,005		11										22,375
Repairs to fences												
Electricity												248,634
Telephone												
Heating fuel 460 621 2.426 1.706 22.148 68.936 8.698 15.760 28.418 5.599 15.476 Machiner fuel 975 8.307 9,090 9,740 80.657 165.331 1347. 301.517 26.6427 37.773 1032.9 Machine repairs and other 975 10.502 9,988 11.575 111.921 219.532 116.460 274.561 263.454 42.293 10.610 20.336 40.546 20.3454 42.293 10.610 20.336 40.546 20.3454 42.293 10.610 20.336 40.546 20.3454 42.293 10.610 20.336 40.546 20.3454 42.293 10.610 20.336 40.546 20.3454 42.293 10.610 20.336 40.546 20.3454 42.293 20.401 20.336 40.546 20.3454 42.293 20.401 20.346 40.2454 20.346 20.3454 42.293 20.401 20.346 40.2454 20.346								,				68,426
Machine (epairs and other business insurance 795 10,502 9,988 11,575 111,921 21,922 21,4660 224,561 283,454 42,293 1,061 of 1,809 46,497 75,929 14,660 274,561 283,454 42,293 1,061 of 1,809 46,077 75,929 14,663 28,783 3,288 9,083 19,34 15,31 15,31 15,31 16,321 90.4 16,04 22,077 1,164 42,822 34,049 17,435 23,801 20,936 8,681 15,314 16,321 90.4 16,021 97.2 17,04 16,00 21,049 87,685 37,140 20,957 170,456 21,049 16,868 21,049 87,685 37,140 90.0 17,38 16,68 16,64 22,048 30,429 20,225 30,202 30,225 170,44 18,18 21,095 18,988 20,027 30,229 20,23 33,26 18,683 20,31 11,11 17,11 14,049 20,833 30,31 31,31 32,52 30,41												154,772
Business insurance 393 1,1313 1,615 1,890 46,497 57.92 14,463 23,801 32,889 9,634 195,4 Custom work 332 1,176 6 7,777 1,164 42,622 34,049 17,435 23,801 20,936 8,691 153,1 Stabilization premiums 0 6 6 6 0 8,637 3,261 12,646 34,248 15,314 16,321 90.4 Crop and half insurance 2 1,078 90.4 Crop and half insurance 92 1,078 8 201 406 5,136 15,660 2,010 162,959 189,928 37,140 2,095 170.4 Fertilizer 94.9 14,191 8,142 11,118 124,091 262,010 162,959 189,928 280,275 23,692 1,086.3 Lime 61 2,612 972 877 8,708 2,063 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												1,032,933
Custom work 332												1,061,081
Stabilization premiums												
Crop and hail insurance												90,439
Lime												170,452
Pesticides												1,086,355
Commercial seed 266												16,644
Irrigation												,
Twine, wire and containers 337 2,552 1,784 1,448 18,889 29,825 5,114 8,141 10,922 6,384 86,3 Commercial feed 13,887 17,988 65,259 45,605 680,397 686,341 111,619 100,848 274,901 17,597 2,158,9 2,784 54,034 250,147 34,987 24,085 136,933 22,470 534,0 24,016 18,01 2,330 1,481 36,250 54,906 8,260 15,198 28,439 9,500 158,0 158,0 15,637 153,87 2,62,448 3,740,813 1,263,232 2,778,207 79,311 96,333 31,897 495,1 158,1 158,21 157,375 153,287 2,062,448 3,740,813 1,263,232 2,778,207 2,795,007 79,500 13,815,2 2,784 1,5375 153,287 2,062,448 3,740,813 1,263,232 2,778,267 79,500 13,815,2 3,785,20 2,785,278 1,285,20 3,785,20 3,785,20 3,785,20 3,785,20 3,785				,								11,102
Livestock and poultry purchases A, 1 (1022		337		1,784	1,448	18,889	29,825	5,114	8,141			85,396
Artificial insemination and veterinary fees 0 105 1,601 2,330 1,481 36,250 54,906 8,260 15,198 28,439 9,500 188,0 Other 750 4,071 5,040 3,571 69,536 165,626 39,027 79,311 96,333 31,897 495,11 Total gross operating expenses												
veterinary fees 105 1,601 2,330 1,841 36,250 54,906 8,260 15,198 28,439 9,500 188,0 495,1 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 1,314,52 2,624 3,740,813 1,263,232 2,377,820 2,702,657 795,040 1,314,52 2,624 3,740,813 1,263,232 2,377,820 2,702,657 795,040 1,314,52 2,324 3,740,813 1,263,232 2,377,820 2,702,657 795,040 1,314,52 2,325 2,325 2,325 2,255 0 0 0 4,475 0		2,481	1,022	5,120	2,784	54,034	250,147	34,987	24,085	136,933	22,470	534,063
Other 750 4,071 5,040 3,571 69,536 165,626 39,027 79,311 96,333 31,897 495,11 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 13,415,22 Rebates Property taxes 0 0 0 0 16,316 46,350 9,525 12,556 0 0 0 84,7 Cash wages 0 0 16,316 46,350 9,525 12,556 0 0 0 84,7 Cash wages		105	1 601	2 330	1 /181	36 250	54 906	8 260	15 108	28 430	9.500	158 070
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 13,145,22 Rebates Property taxes 0 0 0 16,316 46,350 9,525 12,556 0 0 84,77 Cash wages 0 0 1,008 2,314 67,837 0 0 0 12,543 12,399 96,11 Electricity 0												495,162
Property taxes	Total gross operating											
Property taxes 0 0 0 1 0 16,316 46,350 9,525 12,556 0 0 84,77 Cash wages		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
Cash wages Interest 0 0 1,008 2,314 67,837 0 0 12,543 12,399 96,1 Electricity 0	Rebates											
Interest Electricity 0 0 1,008 2,314 67,837 0 0 0 12,543 12,399 96,1 Electricity 0		0		0	0	16,316	46,350	9,525	12,556	0	0	84,747
Electricity				1 008	2 31 <u>4</u>	67 837				12 543	12 399	96,101
Heating fuel 0 0 0 0 0 0 0 0 0 0 0 280 0 2 2 2 2 2 2												00,101
Fertilizer 0 0 1,500 0 60 0 0 0 0 0 1,550 Lime 0 707 0 0 1,801 0 0 0 0 0 0 2,5 Pesticides 0						-						280
Lime 0 707 0 0 1,801 0 0 0 0 2,5 Pesticides 0												41,649
Pesticides 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												1,560
Commercial seed 0												2,300
Artificial insemination and veterinary fees 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												Ō
veterinary fees Livestock purchases 0		0	0	0	0	0	0	0	0	0	0	0
Livestock purchases			•	•		•	•	•	•			•
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 13,188,33 Depreciation on buildings Depreciation on machinery 748 3,396 7,896 4,004 64,586 195,833 25,889 67,211 128,101 37,190 534,8 534,8 534,574 66,210 2,077,8 66,210 2,077,8 66,210 2,077,8 7,896 17,920 240,928 610,519 251,006 674,596 671,675 103,400 2,612,60 7,936 17,936 17,120 2,303,376 4,351,332 1,514,238 3,052,416 3,374,332 898,440 16,027,936 1,000												0
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 13,188,33 Depreciation on buildings Depreciation on machinery 748 3,396 7,896 4,004 64,586 195,833 25,889 67,211 128,101 37,190 534,8 66,210 2,077,8 Total depreciation 1,918 18,109 22,612 17,920 240,928 610,519 251,006 674,596 671,675 103,400 2,612,6 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 16,027,8 Total rebates 38 799 2,627 2,491 88,621 57,596 11,944 32,363 17,454 12,912 226,889	Total rebates	38	799	2,627	2,491	88,621	57,596	11,944	32,363	17,454	12,912	226,845
Depreciation on buildings Depreciation on buildings Depreciation on machinery 748 1,170 14,713 14,716 13,916 176,342 11,916 176,342 114,686 195,833 125,889 167,211 128,101 178,101 128,101 17	Operating expenses after											
Depreciation on machinery 1,170 14,713 14,716 13,916 176,342 414,686 225,117 607,385 543,574 66,210 2,077,8 Total depreciation 1,918 18,109 22,612 17,920 240,928 610,519 251,006 674,596 671,675 103,400 2,612,6 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 16,027,9 Total rebates 38 799 2,627 2,491 88,621 57,596 11,944 32,363 17,454 12,912 226,8		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
Total depreciation 1,918 18,109 22,612 17,920 240,928 610,519 251,006 674,596 671,675 103,400 2,612,612 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 16,027,93 Total rebates 38 799 2,627 2,491 88,621 57,596 11,944 32,363 17,454 12,912 226,83												534,854 2.077.829
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 16,027,937 (2,491 88,621 57,596 11,944 32,363 17,454 12,912 226,841)												
Total rebates 38 799 2,627 2,491 88,621 57,596 11,944 32,363 17,454 12,912 226,8	•								•		•	
	·											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 15,801,0	Total expenses after rebates	30,620	133,131	195,360								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	129,944	1,236,355
Room and board	12	109	344	121	3,890	7,303	1,705	2,729	6,062	1,894	24,169
Interest	1,616	15,309	16,801	20,244	385,610	615,529	189,380	440,300	532,412		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	74 621	391 3,090	600 3,839	435 3,553	6,865 54,843	10,993 73,871	4,495 23,737	8,503 37,441	21,980 42,835	3,634 15,013	57,970 258,843
Electricity Telephone	115	694	1,218	948	9,707	19,799	5,860	15,327	16,000	4,743	74,411
Heating fuel	548	750	3,148	2,160	26,290	79,425	10,403	20,024	34,256	8,050	185,054
Machinery fuel	1,193	10,192	11,001	11,560	100,879	216,701	155,597	366,237	281,277	47,819	1,202,456
Machine repairs and other	880	11,033	10,807	11,928	120,099	228,514	119,948	286,093	260,357	49,996	1,099,655
Business insurance	393	1,542	2,119	2,350	56,169	63,545	16,388	32,297	33,916	11,050	219,769
Custom work	339	1,529	2,784	1,212	46,633	38,987	11,353	28,329	16,689	11,523	159,378
Stabilization premiums Crop and hail insurance	0	380 1,047	750 234	314 452	13,836 6,379	2,537 19,642	9,939 26.007	37,949 96,398	21,378 38,380	33,294 2,403	120,377 190,945
Fertilizer	934	14,633	8,264	11,652	126,974	265,054	167,540	212,853	288,387	26,020	1,122,311
Lime	62	2,694	995	919	8,310	1,962	0	0	0	1,453	16,395
Pesticides	196	6,247	3,191	5,605	32,147	128,614	88,336	145,181	116,082	10,613	536,212
Commercial seed	301	2,566	3,304	3,130	55,838	124,437	39,542	34,703	32,189	12,470	308,480
Irrigation	0	0	0	0	0	0	0	627	9,299	2,072	11,998
Twine, wire and containers	395	2,821	2,209	1,572	23,773	35,370	6,183	8,616	13,185	7,226	101,350
Commercial feed	13,564 3,246	17,091	69,761	46,290	676,159	651,420	108,450	86,931	271,746		2,115,229
Livestock and poultry purchases Artificial insemination and	5 3,240	2,974	5,225	2,265	52,749	316,929	32,585	23,212	133,906	23,386	596,477
veterinary fees	129	1,911	2,797	1,910	42,097	59,679	10,128	15,500	30,201	12,197	176,549
Other	812	4,380	5,685	3,995	75,705	175,167	40,784	85,409	101,676	41,612	535,225
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	, -	8,075	160,949
Electricity	0	0	0	0	0	0	0	0	0 680	0	0
Heating fuel Machinery fuel	17	109	112	0 184	0 2,998	0 11,964	0 2,337	0 2,710		0 521	680 26.143
Fertilizer	0	0	1,584	0	2,330	0	2,337	2,710	0,191	0	1,586
Lime	ő	766	0	0	1,141	0	0	0		ő	1,907
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and	0	0	0	0	0	0	0	0	0	0	0
veterinary fees Livestock purchases	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 69,252	536,215 2,253,316
Total depreciation	1,913	18,560	23,942	18,117	259,335	628,073		740,205			2,789,531
Total expenses before rebates	32,458	144,538	215,989	181,303	2,481,734	4,520,516	1,575,863	3,251,265	3,504,647		16,875,253
Total rebates	17	875	2,856	184	136,085	77,392	13,635	15,581	28,646	8,596	283,867
										•	

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 Cash rent Share rent Cash wages Room and board	32 206 11 4,642 11	1,187 3,660 396 21,038 105	1,614 1,832 95 34,709 418	1,698 1,519 104 25,703 89	31,640 24,067 1,832 219,053 3,420	109,280 123,852 31,141 449,439 7,580	47,120 58,813 33,346 73,521 1,471	111,833 104,761 143,212 155,575 2,586	62,915 99,780 82,835 208,790 5,933	10,669 18,630 3,266 140,268 2,065	377,988 437,120 296,238 1,332,738 23,678
Interest Repairs to buildings Repairs to fences Electricity Telephone	1,777 455 78 704 120	14,081 2,628 332 3,620 727	15,275 4,234 463 4,592 1,233	15,038 3,542 231 3,761 977	299,287 51,371 7,114 60,921 10,081	484,688 81,600 10,085 78,404 20,928	169,374 21,561 4,710 25,537 6,543	423,121 35,621 9,075 41,616 16,644	447,994 45,648 18,626 46,303 16,594	126,912 13,560 2,281 16,189 5,217	260,220 52,995 281,647 79,064
Heating fuel Machinery fuel Machine repairs and other Business insurance Custom work Stabilization premiums	568 1,251 932 389 350	836 11,035 11,299 1,574 1,537 86	3,627 11,609 11,239 2,331 2,873 121	1,857 11,898 12,340 2,562 1,247	29,755 105,754 129,747 60,407 42,770 19,493	80,983 219,030 232,820 68,340 50,672 682	9,985 169,478 125,478 17,672 9,893 19,903	22,379 394,539 305,800 35,328 41,036 45,002		50,296 11,503 11,309 30,223	193,212 1,275,128 1,159,536 235,136 175,892 138,669
Crop and hail insurance Fertilizer Lime Pesticides Commercial seed Irrigation Twine, wire and containers	2 884 61 206 330 0 450	1,100 14,100 2,546 6,723 2,443 0 3,434	220 8,108 966 3,362 3,396 0 2,505	977 11,406 893 5,929 3,160 0 1,687	11,970 133,259 7,913 32,091 68,143 0 26,302	21,323 246,496 1,819 133,697 140,540 0 36,596	28,182 188,069 0 96,046 44,985 0 6,213	103,943 266,705 0 172,329 43,671 731 8,763	66,616 315,028 0 124,780 36,116 10,121 13,763	2,464 26,395 1,395 11,568 11,849 2,112 8,102	236,797 1,210,450 15,593 586,731 354,633 12,964 107,815
Commercial feed Livestock and poultry purchases Artificial insemination and	13,620 3,217	18,203 4,224	71,605 5,269	45,790 2,352	649,492 51,472	647,898 322,897	124,367 28,488	73,086 24,840	244,177 127,903	172,666 26,794	2,060,904 597,456
veterinary fees Other	137 843	1,953 4,591	2,890 6,112	2,015 4,120	45,297 75,249	63,638 173,542	10,518 43,625	16,946 93,201	32,129 105,209	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 Cash wages	0	0	0	0	20,610	54,075	9,237	13,115	0	0	97,037
Interest Electricity Heating fuel Machinery fuel Fertilizer	0 0 0 13	0 0 0 99 0	1,130 0 0 90 1,592	0 0 0 144 0	70,210 0 0 4,126	3,200 0 0 14,367 0	2,049 0 0 2,216	3,308 0 0 2,514 0	56,121 0 2,328 4,423	6,872 0 0 426	142,890 0 2,328 28,418 1,592
Lime Pesticides Commercial seed Commercial feed Artificial insemination and	0 0 0 0	641 0 0 0	0 0 0 0	0 0 0 0	597 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0		0 0 0 0	1,238 0 0
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	35,976	517,986 2,308,992
Total depreciation	1,907	17,991	25,061	18,258	260,448	617,502		769,726			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 Cash rent Share rent Cash wages Room and board Interest Repairs to buildings Repairs to fences Electricity Telephone Heating fuel Machinery fuel Machine repairs and other Business insurance Custom work Stabilization premiums Crop and hail insurance Fertilizer	40 203 12 5,386 14 1,971 456 77 739 124 588 1,373 1,023 419 371 0 2	1,209 3,856 505 22,423 116 14,487 2,596 286 4,157 785 1,078 11,413 11,245 1,663 1,742 0 1,180 14,817	1,580 1,917 118 39,523 345 16,391 4,441 474 4,868 1,241 3,975 11,779 12,009 2,397 3,111 0 223 8,616	1,788 1,567 121 27,428 124 16,544 3,338 224 4,026 981 2,108 12,583 12,842 2,671 1,378 0 1,192 11,100	29,113 21,418 2,106 223,547 4,932 312,919 50,986 8,997 64,223 9,786 33,431 111,249 134,210 59,764 40,890 34,412 7,973 137,609	116,582 116,457 31,116 464,351 7,582 498,249 84,019 10,384 92,028 22,007 91,972 231,464 243,501 71,604 47,611 2,080 21,360 285,550	48,484 67,678 30,694 84,996 1,345 177,900 23,650 4,354 28,104 6,654 9,957 170,178 130,076 18,446 8,030 18,792 33,826 211,073	126,145 105,518 137,447 168,521 2,512 455,171 34,433 9,126 49,218 18,276 26,059 390,767 289,839 38,791 26,937 35,729 106,110 299,510	65,623 120,112 77,740 217,790 6,583 475,713 45,402 19,328 54,290 17,265 40,624 303,823 268,338 39,355 29,830 20,456 71,423 336,070	1,859	401,096 456,821 283,053 1,408,068 25,412 2,098,869 265,522 55,990 320,929 82,524 218,965 1,296,117 1,151,870 246,636 168,258 142,765 142,765 1,334,450
Lime Pesticides Commercial seed Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and veterinary fees	66 212 399 0 511 15,409	2,640 7,159 2,893 0 3,889 20,142 3,164 2,062	1,054 3,653 3,969 0 2,948 72,569 5,926	972 6,110 2,361 0 1,857 47,566 3,164 2,189	8,765 33,321 72,649 0 28,537 628,705 54,599 46,022	2,083 137,481 137,703 0 38,956 687,149 309,991 64,688	0 107,431 49,578 0 6,145 148,844 26,510	0 197,158 53,664 820 8,893 97,020 11,526	0 141,001 40,910 10,763 14,848 326,086	1,448 13,185 12,762 2,112 10,077	17,028 646,711 376,888 13,695 116,661 2,244,796 602,382 200,098
Other Total gross operating	960	4,765	6,645	4,549	78,699	184,893	47,970	98,960	117,789	44,124	589,354
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 Cash wages Interest Electricity Heating fuel Machinery fuel Fertilizer Lime Pesticides Commercial seed Commercial feed Artificial insemination and veterinary fees Livestock purchases	0 0 0 0 0 10 0 0 0 0	0 0 0 93 0 698 0 0	0 1,153 0 0 86 1,577 0 0 0	0 0 0 0 163 0 0 0 0 0	22,978 65,087 0 0 4,281 0 710 0 0	71,620 2,894 0 0 14,295 0 0 0 0 0 3,175	9,110 6,448 0 0 2,186 0 0 0 0 0	10,887 0 0 3,417 0 0 0	3,045 4,145 0	0 10,981 0 0 443 0 0 0 0 0	124,528 146,383 0 3,045 29,119 1,577 1,408 0 0 0 3,175
Total rebates	10	791	2,816	163	93,056	91,984	17,744	35,124	56,123	11,424	309,235
Operating expenses after 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		34,893	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
Total expenses after rebates	37,172	157,803	236,047	188,372	2,408,702	4,508,706	1,739,294	3,564,182	3,708,918	971,612	17,520,808

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 Cash rent Share rent Cash wages	57 164 11 6,071	1,293 4,031 666 22,462	1,581 1,983 147 40,558	1,830 1,611 135 30,760	29,424 20,546 2,361 244,156	125,793 113,777 30,312 524,743	47,111 68,342 36,219 97,587	125,261 105,026 134,687 184,513	66,630 104,004 79,010 248,096		409,571 438,579 286,755 1,566,010
Room and board Interest Repairs to buildings Repairs to fences Electricity	17 1,845 481 80 794	149 12,786 2,420 299 4,322	342 16,061 4,414 480 5,225	132 18,524 3,395 257 4,247	5,077 312,899 51,156 9,027 69,238	8,658 494,952 89,761 10,802 107,086	1,428 177,428 23,632 4,958 32,093	2,929 446,303 31,836 6,808 54,243	6,932 477,627 43,852 18,473 62,769	1,854 127,829 15,522 2,682 22,465	27,518 2,086,254 266,469 53,866 362,482
Telephone Heating fuel Machinery fuel Machine repairs and other Business insurance	136 618 1,381 1,126 444	803 1,283 11,545 12,096 1,830	1,230 4,065 11,851 12,005 2,453	948 2,317 12,450 12,526 2,802	9,696 31,362 118,047 140,277 62,586	24,553 96,090 236,101 258,864 79,747	7,072 16,606 167,343 138,107 18,897	20,546 40,538 391,334 305,355 41,430	18,864 45,148 312,778 290,743 42,995	5,459 13,039 51,628 51,256 11,575	89,307 251,066
Custom work Stabilization premiums Crop and hail insurance Fertilizer Lime	384 0 4 904 67	2,058 0 1,246 15,922 2,527	2,679 0 225 8,742 1,059	1,645 0 1,280 11,417 981	40,632 44,392 11,647 141,604 8,671	62,950 6,033 20,870 291,212 2,100	13,998 21,606 38,971 219,153 0	21,310 29,502 125,264 310,925 0	24,175 9,553 73,093 335,543 0	7,061 23,833 4,178 36,488 1,829	176,892 134,919 276,778 1,371,910 17,234
Pesticides Commercial seed Irrigation Tyanton Tyanton Tymne, wire and containers Commercial feed Livestock and poultry purchases	233 451 0 608 16,811 4,215	7,958 2,751 0 4,463 19,996 4,135	3,737 3,782 0 3,292 66,865 5,918	6,159 2,921 0 2,269 49,570 2,752	36,024 84,326 0 27,685 633,757 57,808	141,906 141,474 0 47,135 642,031 322,029	111,902 48,817 0 6,527 144,324 24,564	221,930 51,177 884 8,866 117,451 12,306	150,048 45,300 10,107 16,611 330,567 138,470	14,606 15,477 2,129 11,195 190,423 24,502	694,503 396,476 13,120 128,651 2,211,795 596,699
Artificial insemination and veterinary fees Other Total gross operating	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
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 Cash wages	0	0	0	0	23,864	76,352 	8,982	3,103	0	0	112,301
Interest Electricity Heating fuel Machinery fuel Fertilizer Lime Pesticides Commercial seed	0 0 13 0 0 0	0 0 162 0 567 0	1,174 0 0 114 1,565 0 0	0 0 293 0 0 0	60,911 0 4,039 0 721 0	37,457 0 0 14,680 0 0 0	6,738 0 0 3,218 0 0 0	17,117 0 0 6,409 0 0 0	3,668 9,330 16,525 0 2,585	5,215 0 748 0 0 0	166,905 0 3,668 39,006 18,090 1,288 2,585 0
Commercial feed Artificial insemination and veterinary fees Livestock purchases	0	0	0	0	0	0 5,571	0	0	-,	0	13,238 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	20 420	142 240	205 522	477 004	2 222 000	4 004 460	1 510 700	2 000 500	2 020 204	007 070	4E 44E 000
rebates Depreciation on buildings Depreciation on machinery	38,138 540 1,384	3,451 15,092	8,650 17,932	4,621 15,550	66,734 190,682	4,004,468 157,101 419,471	23,381 243,325	2,886,598 66,114 701,137	104,671	33,503	468,766 2,275,614
Total depreciation	1,924	18,543	26,582	20,171	257,416	576,572		767,251	705,522		2,744,380
Total expenses before rebates	40,075	162,521	234,961		•	•	1,796,383				18,222,263
Total rebates	13	729	2,853	293	89,535	134,060	18,938	26,629	83,639	5,963	
Total expenses after rebates	40,062	161,792	232,108	198,152	2,490,385	4,581,040	1,777,445	3,653,849	3,733,806	990,971	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		107,289	19,952	459,984
Share rent Cash wages, room and board	10 6.860	445 25.062	135 44.570	107 33,797	2,595 264,126	29,000 561,139	25,495 101,444	118,189 191,574	75,164 270,153	3,282 171,791	254,422 1,670,516
Interest	1,913	13,169	15,628	18,700	306,242	460,770	169,476		444,461		2,012,998
Repairs to buildings and fences		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 1.440	1,300 10.486	3,672 11.000	1,950	22,367	71,315 226.547	11,024 149.670	23,108 354.600	43,044	10,028 45.743	188,398 1.147.357
Machinery fuel Machine repairs and other	1,440	12,744	12,510	11,707 12,688	105,863 161,065	283,330	139,893		230,301 331,884	52,539	1,147,357
Business insurance	535	1,930	2,648	2,966	72,529	84,628	20,778	43,956	44,495	13,506	287,971
Custom work	597	2,336	2,820	1,610	46,029	60,675	17,539	38,034	32,177	9,942	211,759
Stabilization premiums	0	521	1,159	622	57,309	13,278	19,430		15,102	22,795	155,496
Crop and hail insurance	4	1,294	244	1,059	11,949	24,849	36,602		93,534	4,584	321,397
Fertilizer and lime	1,028 260	17,264	9,394 3.600	12,110	148,497	267,826	199,373		311,148	34,173	1,324,276
Pesticides Commercial seed	260 413	7,818 2,449	4,250	6,024 3,603	37,341 85,404	136,917 158,149	106,100 47,449		148,943 46,097	14,108 20,586	685,965 430,101
Irrigation	0	2,443	7,230	0,000	00,404	0	0		10,510	2,129	13,620
Twine, wire and containers	671	4,567	3,305	2,421	25,786	43,478	5,961	8,015	17,743	13,223	125,170
Commercial feed	17,830	20,590	62,459	45,450	638,106	649,327	151,630	104,914	329,224	184,486	2,204,016
Livestock and poultry purchases	s 4,254	4,977	7,087	3,894	64,654	337,519	28,770	16,890	177,158	28,068	673,271
Artificial insemination and				0 = 44	=	=	40.000	40.00=		44.000	040400
veterinary fees	227	2,081	3,116	2,541	50,824	70,808	12,030	18,965	41,484	14,030	216,106
Legal and accounting fees Other	1,136	4,904	6,816	5,200	81,598	 194,945	49,486	 106,145	124,029	45,699	619,958
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			4 470				7 000				470 047
Interest Electricity	0	0 0	1,172 0	0	61,340 2,116	58,889 0	7,889 0		24,145 0	6,741 0	178,347 2,116
Heating fuel	0	0	0	0	2,110	0	0		5,412	0	5,412
Machinery fuel	15	342	185	420	4,850	17,564	6,849		16,166	1,287	62,779
Fertilizer and lime	0	570	1,459	0	517	0	0		19,200	0	21,746
Pesticides	0	0	0	0	0	0	0		2,500	0	2,500
Commercial seed	0	0	0	0	0	0	0		74.000	0	74 900
Commercial feed Artificial insemination and	U	U	U	U	U	U	U	U	74,800	U	74,800
veterinary fees	0	0	0	0	0	6,969	0	0	0	0	6,969
Livestock purchases											
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 °	15,097,073
Depreciation on buildings	492	3,269	8,900	4,560	67,362	142,635	22,680	62,814	95,252	31,419	439,383
Depreciation on machinery Total depreciation	1,439 1,931	15,395 18,664	18,328 27,228	15,836 20,396	204,080 271,442	421,607 564,242	252,065 274,745	698,495 761,309	611,157 706,409		2,310,199 2,749,582
Total expenses before rebates	42,827	165,705	237,133			4,729,020		•			2,749,582 18,317,269
•	,	912		200,397 420							
Total rebates	15		2,816		94,577	164,735	23,592	33,296	142,223	8,028	470,614
Total expenses after rebates	42,812	164,793	234,317	199,977	2,5/2,922	4,564,285	1,738,287	3,656,627	3,687,669	984,966	17,846,655

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		British Columbia	Canada
					thousa	nds 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	194	4,193	2,076	1,909	24,288	123,737	54,833	96,261	90,982	20,586	419,059
Share rent	12 7.906	413 26.856	135 47.533	120 36.445	2,759 280.126	24,283 595.412	23,010 108.534	111,155 190.596		2,858 195,286	227,876 1.785.957
Cash wages, room and board Interest	2,238	12.731	16,374	19.507	305,912	444.174	172,351	477,078			2,018,940
Repairs to buildings and fences	610	3,407	5,520	4,875	85,542	116,338	37,276	55,145		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	1,077	1,313	1,263	11,300	27,016	8,655	20,212		5,968	97,648
Heating fuel	610	1,211	3,118	1,782	21,423	64,807	7,946	16,732		9,740	158,865
Machinery fuel	1,425 1.411	9,875 13.584	10,667 14.967	10,641 14,369	89,313 180,309	204,208 302,787	145,268 146,631	366,669 336.454	198,638 312.081	43,393 55,822	1,080,097 1.378.415
Machine repairs and other Business insurance	536	2,120	2,805	3,085	82,556	97,239	23,607	44,203		13,618	314,524
Custom work	721	2,589	3,168	1,995	54,496	62,372	26,970	48,784	32,719	12,634	246,448
Stabilization premiums	0	830	1,453	516	70,615	23,686	16,667	27,011	25,386	12,041	178,205
Crop and hail insurance	3	1,296	272	1,171	15,051	22,837	33,310	111,921	78,720	5,189	269,770
Fertilizer and lime	1,232	18,416	10,234	12,847	153,645	275,900	188,943	300,224	274,587	32,894	1,268,922
Pesticides	285	7,994	3,750	6,047	39,063	141,212	107,310	206,879		13,559	658,014 450.865
Commercial seed Irrigation	446 0	3,082 0	4,120 0	3,879 0	80,708 0	192,132 0	44,428 0	53,086 883		22,307 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		2,178,784
Livestock and poultry purchases	4,494	4,182	8,962	3,645	67,491	358,265	32,447	48,575		34,327	871,474
Artificial insemination and											
veterinary fees	266	2,210	3,426	2,795	61,900	75,163	14,016	23,183	45,342	14,173	242,474
Legal and accounting fees Other	 1,191	4,956	7,184	5,673	84,885	201,993	50,034	 107,854	125,385	 45,157	634,312
Other	1,191	4,550	7,104	3,073	04,000	201,993	30,034	107,054	125,505	45,157	034,312
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 Cash wages	0	0	0	0	26,486	115,748	18,780	0	0	0	161,014
Interest	0	0	1,183	0	52.680	83,635	1,587	17,186	16.260	5.417	177.948
Electricity	ő	0	0,100	0	2,009	00,000	0,007	0		0,417	2,009
Heating fuel	0	Ō	Ō	0	0	Ō	0	Ō		0	2,743
Machinery fuel	24	418	217	335	3,896	17,018	5,572	36,434		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	0		0	789
Commercial seed Commercial feed	0	24 0	0	0	0	0	0	0		0 419	24 71,949
Artificial insemination and	O	U	U	U	U	Ü	U	Ü	71,550	713	11,343
veterinary fees	0	0	0	0	0	22,802	0	0	0	0	22,802
Livestock purchases											
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	3,390	9,487	4,749	72,162	144,028	21,930	57,788	92,528	30,259	436,876
Depreciation on machinery	1,440	15,128	18,199	16,191	213,747	419,980	243,781	680,026	,	•	2,274,778
Total depreciation	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				1,753,906				18,630,103
Total rebates	24	1,289	2,908	335	85,673	239,203	25,939	53,620	115,578	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 dolla	ars				
Gross operating expenses											_
Property taxes	130	1,406	1,935	2,336	49,458	153,994	50,408	138,036	73,023	12,448	483,174
Cash rent	195 12	4,951 325	2,321	2,026 98	24,901	123,288 24,244	57,512 23,995	98,029 101,837	102,429 75,589	20,609 2,484	436,261 231,787
Share rent Cash wages, room and board	8,827	28.990	169 52,266	38,102	3,034 309,438	618,046	119,544	189,611	279,957	2,464	1,852,808
Interest	2,401	14,101	16,928	17,559	313,450	422,729	158,637	439,476	408,495	111,809	1,905,585
Repairs to buildings and fences	685	3,558	5,808	4,592	94,515	120,033	38,212	54,768	97,155	23,274	442,600
Electricity	959	4,108	6,353	4,517	79,116	126,864	36,407	56,905	64,276	25,985	405,490
Telephone	214	1,195	1,443	1,367	12,348	28,023	10,622	22,419	22,196	6,486	106,313
Heating fuel	670 1.400	1,203	3,165	1,886	25,647	66,987	7,298	14,349	27,522	9,388	158,115
Machinery fuel Machine repairs and other	1,400	10,206 12,834	10,580 14,928	10,578 14,278	87,989 192,237	204,072 311,048	125,002 144,315	329,139 326,831	204,509 312,724	43,687 54,911	1,027,162 1,385,678
Business insurance	541	2,354	2,973	3,157	87,008	105,539	23,487	46,008	46,729	15,023	332,819
Custom work	829	2,848	3,263	2,413	54,372	59,841	24,985	59,203	35,035	15,929	258,718
Stabilization premiums	0	72	296	49	65,115	32,363	22,162	55,891	39,394	27,136	242,478
Crop and hail insurance	8	1,295	258	1,072	15,672	19,791	30,357	102,700	79,626	5,139	255,918
Fertilizer and lime	1,363	18,809	10,579	13,331	157,727	291,085	197,141	269,106	283,131	30,619	1,272,891
Pesticides Commercial seed	290 481	8,664 2,833	3,877 4,299	6,131 4,205	44,038 85,387	146,052 205,650	119,542 48,387	213,296 58,334	142,817 45,632	13,136 32,000	697,843 487,208
Irrigation	0	2,033	4,299	4,205	00,307	205,050	40,307	922	10,994	2,501	14,417
Twine, wire and containers	790	4.538	3,633	3,187	29,925	50.013	6,341	9.540	21.211	14,644	143.822
Commercial feed	20,519	24,416	70,181	48,824	689,100	774,529	164,801	134,852		180,623	
Livestock and poultry purchases	4,972	5,673	9,407	3,714	67,190	361,786	32,301	56,418	306,019	37,226	884,706
Artificial insemination and											
veterinary fees	288	2,508	3,844	2,948	67,916	80,110	15,079	25,642	49,361	15,181	262,877
Legal and accounting fees Other	1,328	5,252	7,867	6,170	92,728	216,120	52,296	109,355	133,450	49,102	673,668
	1,020	0,202	1,001	0,170	02,720	210,120	02,200	100,000	100,100	10,102	070,000
Total gross operating expenses	48,474	162,139	236,373	192,540	2 649 244	4,542,207	1 500 021	2 012 667	2 105 002	057 267	16,403,912
Rebates	40,474	102,133	250,575	132,540	2,040,311	4,542,207	1,500,051	2,312,001	3,133,003	331,301	10,403,312
	0	0	0	0	07.040	400.000	0.040	0	0	0	457.004
Property taxes Cash wages	0	0	0	0	27,913	122,399	6,919	0	0	0	157,231
Interest	0	0	1.193	0	58.910	64.744	1,651	14,573	12,532	636	154.239
Electricity	0	Ō	0	Ō	2,264	0	0			0	2,264
Heating fuel	0	0	0	0	0	0	0	0		0	3,975
Machinery fuel	32	674	291	578	3,721	17,011	5,468	28,892		1,010	64,807
Fertilizer and lime	0	1,276	1,614	0	457	0	0	0	16,146	0	19,493 0
Pesticides Commercial seed	0	0 24	0	0	0	0	0	0	0	0	24
Commercial feed	Ö	0	0	0	0	0	0	0	47,262	1,373	48,635
Artificial insemination and									,	.,	,
veterinary fees	0	0	0	0	0	11,150	0	0	0	0	11,150
Livestock purchases											
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	191,962	2,555,046	4,326,903	1,494,793	2,869,202	3,107,958	954,348	15,942,094
Depreciation on buildings	625	3,511	10,101	4,941	76,456	167,944	20,955	56,641	91,662	32,367	465,203
Depreciation on machinery	1,638	15,774	19,765	17,304	227,590	435,764	250,685	667,144	594,835	74,544	2,305,043
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
		, -	-,	• • •	00,200	210,004	,,000	,	01,040	3,013	401,010

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 94	28,643	123,369 25,278	63,271	115,242 132,332	112,296 81,285	22,550	475,866
Share rent Cash wages, room and board	13 9,024	292 29.744	161 53.866	43,428	3,208 335,440	655,129	27,033 129,284	212,792	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 Commercial seed	298 529	8,640 4,191	4,268 4,275	6,605 5,103	45,645 85,677	153,656 212,660	115,739 47,983	225,567 53,576	158,186 48,905	13,723 38,096	732,327 500,995
Irrigation	0	4,191	4,275	0,103	05,677	212,000	47,963	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	83,840	33,267	2,276	11,127	10,322	0	142,209
Electricity Heating fuel	0	0	0	0	2,335 0	0	0	0		0	2,335 2,813
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	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
Total expenses after rebates		192,153									

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	inds 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	65,280	1,519,108
Business insurance	597	2,719	3,687	3,898	89,517	113,684	26,270	48,071	52,060	19,068	359,571
Custom work	1,219	4,095	3,372	3,679	48,758	65,424	23,071	57,664	14,182	21,346	242,810
Stabilization premiums	0	530	918	471	90,952	20,544	32,234	79,135	60,927	11,890	297,601
Crop and hail insurance	15	1,388	281	854	21,954	33,210	48,747	144,731	67,849	4,916	323,945
Fertilizer and lime 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	4,600	6,219	89,306	226,246	49,359		53,350	34,555	532,463
Irrigation	0	0,101	0,000	0,213	03,000	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	54,785 71,014	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	0	0		9,934	0	2,620
Heating fuel	Ö	Ö	Ö	Ö	0	Ö	0		2,294	Ö	2,294
Machinery fuel	23	599	234	349	2,342		3,304		3,822	655	29,787
Fertilizer and lime	0	611	1,204	0	115	0	0		19,666	0	21,596
Pesticides	0	0 26	0	0	0	0	0		0	0	0 26
Commercial seed Commercial feed	0	0	0	0	0	0	0		38,752	161	38,913
Artificial insemination and	ŭ	Ü	Ū	Ü	ŭ	ŭ	ŭ	Ü	00,702	101	00,010
veterinary fees	0	0	0	0	0	6,596	0	0	0	0	6,596
Livestock purchases	0	0	868	72	0	0	0	0	0	0	940
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	1,164,638	20,045,069

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 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	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 18,915 381,878 359,985 47,110 53,051 1190,580 117,415 248,489 181,748 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 27,870 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	553,149 503,889 279,641 2,149,007 2,012,355 479,686 459,929 137,044 202,209 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 2,269,553 835,837
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 0 322 477 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	0 9,378 0 2,600 3,037 20,575 0 0 33,358	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	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	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 11,644	3,743 11,564	1,950	39,994	84,222 216,126	10,451 146,694	18,835	32,344 245,209	13,183	206,642 1,189,915
Machinery fuel Machine repairs and other	1,804	15,901	15,555	11,487 17,130	108,213 215,409	322.707	164,785	389,200 361,580	367,851		1.551.970
Business insurance	718	3.499	4.263	4.233	96.416	124.195	31.582	52.622	63.029	23.095	403.652
Custom work	1,251	6,563	3,621	3,191	53,425	84,225	31,720	46,788	16,199	29,915	276,899
Stabilization premiums	6	2,153	1,461	971	143,540	92,315	73,969	181,477	143,674	12,060	651,626
Crop and hail insurance	29	1,019	217	1,717	20,988	34,253	45,740	146,520	57,246	2,424	310,153
Fertilizer and lime	1,344 294	23,282	11,139	14,437	174,613	267,197	200,455	277,052	308,650	39,633	1,317,802
Pesticides Commercial seed	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	0,017	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											
expenses	54,959	191,558	254,933	208,379	3,102,436	4,819,939	1,712,287	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	0	0	0	0	0	306	0	0	0	0	306
Interest	0	0	0	250	45,300	3,075 0	0	1,806 0	9,136 0	0	59,567
Electricity Heating fuel	0	0	0	0	3,357 0	0	0	0	300	0	3,357 300
Machinery fuel	0	25	15	22	883	8,596	102	111	283	85	10,122
Fertilizer and lime	Ö	306	682	0	214	0,000	0	0	6,229	0	7,431
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	28	0	0	0	0	0	0	0	0	28
Commercial feed	0	0	0	0	0	0	0	0	43,658	0	43,658
Artificial insemination and veterinary fees	0	0	0	0	0	2,413	0	0	0	0	2.413
Livestock purchases	0	0	795	85	0	2,413	0	0	0	0	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

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	inds of doll	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 Machinery fuel	860 1,525	1,046 11,270	3,630 11,607	2,033 11,337	39,060 110,020	87,404 221,733	11,282 150,084	21,348 409,287	37,215 272,427	14,262 48,911	218,140 1,248,201
Machine repairs and other	1,822	15,973	16,491	17,381	213,255	334,230	181,736	391,391	388,268	72,286	1,632,833
Business insurance	816	3,592	4,333	4,402	101,566	132,067	32,529	54,201	66,348	24,320	424,174
Custom work Stabilization premiums	1,439 6	5,150 2.534	3,555 1.145	2,526 868	57,377 150.133	81,245 67,268	26,517 58.373	49,051 132.628	2,344 124.737	29,713 6.657	258,917 544,349
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 Artificial insemination and		5,551	12,753	4,852	81,808	308,406	54,132	68,826	505,337	,	1,103,239
veterinary fees Legal and accounting fees	444 866	2,901 3.006	5,024 4.962	3,363 4.632	90,401 71.496	99,232 105,169	25,408 28.197	35,030 62,943	80,054 86.950	23,245 34,495	365,102 402,716
Other	662	4,256	5,226	4,147	44,292	157,899	42,975	93,604	111,797	36,327	501,187
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	- 1,	,		,	-,,	,,,,,,,,,	.,,.	-,,	.,,	.,,	,,
Property taxes	0	0	0	0	62,365	112.323	0	0	0	0	174,688
Cash wages	0	Ō	Ō	0	0	431	0	Ō		Ō	431
Interest	0	0	0	126	34,944	91	0	11	8,907	0	44,079
Electricity Heating fuel	0	0	0	0	0	0	0	0	0	0	0
Machinery fuel	Ő	0	0	0	1,139	7,300	1	36,500		0	44,940
Fertilizer and lime	0	0	550	0	0	0	0	0		0	550
Pesticides Commercial seed	0	0	0	0	0	0	0	0		0	0
Commercial feed	0	0	0	0	0	-	0	0		0	43,254
Artificial insemination and											
veterinary fees Livestock purchases	0	0	0 773	0 70	0	736 0	0	0		0	736 843
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	,	3,059,750
Total expenses before rebates	57,771	218,668	293,062	-	3,469,125	•	•	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
Total expenses after rebates	57,771	218,668	291,739	237,803	3,370,677	5,579,473	2,084,535	4,074,459	4,748,606	1,322,344	21,986,077

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 dolla	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 Cash wages, room and board	19 11.684	299 38,350	251 62,327	181 48,926	2,331 434,987	42,087 805,208	26,766 162,470	163,084 260,590	95,488 385,411	3,264 306,038	333,770 2,515,991
Interest	2,868	19,715	20,739	18,025	361,472	378,520	155,684	312,272	460,930		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 Machinery fuel	863 1.533	1,038 11,281	3,592 11.460	2,230 11,716	41,539 106,006	99,948 216,549	11,802 150,331	22,841 416,194	43,312 307,670	16,051 48,580	243,216 1.281.320
Machine repairs and other	1,913	17,468	17,151	19,069	220,712	351,635	184,165	424,318	419,988	78,844	1,735,263
Business insurance	848	3,606	4,343	4,446	105,759	138,270	33,830	56,369	68,500	25,119	441,090
Custom work	1,216	5,560	4,628	3,704	55,797	87,763	39,843	64,517	1,623	41,598	306,248
Stabilization premiums	4	3,527	1,240	2,407	141,688	53,990	45,640	6,364	41,940	3,230	300,030
Crop and hail insurance	24	1,195	248	2,988	18,458	36,414	46,646	163,081	78,296	4,896	352,246
Fertilizer and lime Pesticides	1,472 279	28,510 13,560	9,729 4.798	15,044 9,479	161,858 54,563	308,152 182,576	265,101 174,826	397,418 315,983	404,855 204,670	48,992 19,884	1,641,131 980.618
Commercial seed	781	8,698	7,139	7,252	88,430	230,687	74,608	97,932	79,998	38,871	634,396
Irrigation	0	0,000	0,100	0	00,400	200,007	0 14,000	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		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	82,006	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	023	4,040	0,121	0,700	40,007	104,200	00,070	00,110	104,000	00,004	470,000
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	0
Machinery fuel	0	0	0	0	982	6,475	0	36,600	0	0	44,057
Fertilizer and lime	Ő	Ö	Ö	Õ	0	0,0	Ö	0	Ö	Ö	0
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	35,452	0	35,452
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	ő	0	677	50	0	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 Depreciation on machinery	934 2,960	5,598 20,482	12,420 23,673	6,175 21,583	107,415 265,860	243,648 520,978	28,058 270,038	56,837 707,227	113,442 672,385	60,524 98,682	635,051 2,603,868
Total depreciation	3,894	26,080	36,093	27,758	373,275	764,626	298,096	764,064	785,827	159,206	3,238,919
Total expenses before rebates	60,868	243,679	303,834	260,705	3,664,451	6,016,865	2,285,793	4,364,294	5,174,692	1,481,477	23,856,657
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 Share rent	382 23	9,730 355	3,041 325	3,379 231	40,653 2,450	168,120 45,746	85,575	142,914	141,900	30,752 4,142	626,446 364,779
Cash wages, room and board	12,196	42,284	65,147	51,810	447,624	839,850	26,566 164,479	181,356 267,399	103,585 397,238		2,615,271
Interest	2,773	21,288	22,595	19,822	368,214	389,352	170,657	328,777	491,705	102,596	1,917,779
Repairs to buildings and fences	1,136	5,023	7,261	6,282	117,557	160,768	45,339	73,934	124,698	40,278	582,276
Electricity	1,171	4,784	7,532	5,355	101,472	177,445	53,989	78,421	95,130	37,663	562,962
Telephone Heating fuel	418 883	1,931 1.017	2,529 3,244	2,307 2,142	21,262 39,504	45,400 93,080	18,803 12,122	46,025 22,864	45,438 40,956	13,399 18,240	197,512 234,052
Machinery fuel	1,606	12,254	11,994	11,853	106,394	220,029	154,635	419,148	323,419	53,507	1,314,839
Machine repairs and other	1,990	17,992	17,494	19,260	227,333	365,525	191,532	440,238	424,188	82,786	1,788,338
Business insurance	904	3,595	4,414	4,490	111,493	139,965	34,081	56,369	69,334	26,197	450,842
Custom work	1,784	5,173	5,884	3,982	71,476	95,030	51,326	99,356	7,998	38,059	380,069
Stabilization premiums Crop and hail insurance	3 14	1,193 988	673 222	1,005 3,401	139,096 17,866	-635 35,356	44,129 52,833	-42 177,686	14,604 93,505	475 4,236	200,501 386,107
Fertilizer and lime	1,435	32,965	10,998	17,454	181,229	360,444	290,689	510,879	466,420	53,018	1,925,531
Pesticides	307	17,686	5,837	10,408	59,195	198,461	185,005	366,892	228,923	23,184	1,095,898
Commercial seed	821	10,594	8,142	8,767	92,926	227,344	74,644	100,509	86,147	41,712	651,606
Irrigation	0	0	0	0	0	0	0	1,885	12,453	3,168	17,506
Twine, wire and containers	1,315	5,395	5,712	5,063	52,966	96,726	10,374	13,272	25,834	39,543	256,200
Commercial feed Livestock and poultry purchases	21,260 7,218	25,704 6,121	68,411 13,347	48,218 5,777	868,023 82,686	848,505 312,870	215,797 48,554	156,360 45,982		258,586 64,464	3,134,397 1,008,423
Artificial insemination and	1,210	0,121	15,547	3,777	02,000	312,070	40,554	45,962	421,404	04,404	1,000,423
veterinary fees	497	3,426	5,409	3,585	106,070	118,371	31,032	40.745	99.422	26,800	435,357
Legal and accounting fees	1,058	4,448	6,610	5,867	80,574	124,898	39,727	81,333	111,381	42,707	498,603
Other	673	4,165	5,531	4,181	50,460	154,422	43,319	98,603	113,938	39,920	515,211
Total gross operating	60.074	040.045	004.745	040 004	0 400 500	E 440 000	0.005.044	2 2 2 4 5 4	4 004 000	4 007 400	04 044 000
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 Interest	0	0	0	0 254	0 44.900	1,106 0	0	0		0	1,106 52,304
Electricity	0	0	0	204	44,900	0	0	0	7,130	0	02,304
Heating fuel	ő	0	0	0	0	0	0	0	-	ő	0
Machinery fuel	0	0	0	0	0	5,400	0	38,623		0	44,023
Fertilizer and lime	0	0	0	0	0	0	0	0		0	0
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed Commercial feed	0	0	0	0	0	0	0	0	0 8.750	0	0 8,750
Artificial insemination and	O	U	U	U	U	U	U	U	0,730	O	0,730
veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	0	0	499	46	0	0	0	0	0	0	545
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

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 Share rent	365 22	9,535 342	3,339 347	3,479 270	45,164 2,682	173,164 50,117	90,316 30,224	149,489 189,754	154,671 119,123	33,383 4,143	662,905 397,024
Cash wages, room and board	12,231	42,291	65.021	53.429	468,973	885,314	173,085	282,389	419,792		2,734,990
Interest	2,710	21,348	22,693	20,265	367,870	380,626	168,737	311,158	469,241	101,691	1,866,339
Repairs to buildings and fences		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	423 835	1,968 1.054	2,655	2,377	22,234	47,216 104.807	19,394	47,008 23.608	48,158	13,935	205,368 261.735
Heating fuel Machinery fuel	1.632	1,054	3,707 11,767	2,402 13.286	45,820 117,045	232,515	14,261 163,738	428,904	44,167 345,783	21,074 56.749	1.384.164
Machine repairs and other	2,103	18,560	17,793	20,297	226,889	371,746	195,282	447,649	434,102	84,597	1,819,018
Business insurance	905	3,613	4,546	4,580	113,723	141,365	35,103	58,624	71,067	27,114	460,640
Custom work	1,786	6,268	4,978	3,997	80,775	89,192	79,170	154,002	-8,894	40,177	451,450
Stabilization premiums	3	420	569	1,188	117,981	6	15,660	112,197	633	40	248,697
Crop and hail insurance	10	1,127	296	2,531	18,513	32,042	59,036	219,963	93,205	3,886	430,609
Fertilizer and lime Pesticides	1,535 295	33,587 21,295	11,121 5,943	17,327 11,073	200,807 70,724	356,791 213,176	306,840 208,947	579,875 418,123	511,742 267,052	52,849 24.649	2,072,474 1,241,277
Commercial seed	926	9,940	8,672	8,835	105,936	245,531	82,244	107,860	93,832	41,923	705,699
Irrigation	0	0,540	0,072	0,000	0	240,001	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		267,587	191,276	723,615		3,682,538
Livestock and poultry purchases Artificial insemination and	s 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	1,055	4,270	6,907	6,043	88,738	128,575	44,097	88,487	119,095	44,843	532,110
Other	606	4,169	5,492	3,888	50,157	151,951	57,181	136,072	136,726	41,517	587,759
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	893	0	0	0	0	893
Interest	0	0	0	252	33,778	0	0	0	8,108	0	42,138
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel Machinery fuel	0	0	0	0	0	6,418	0	36,135	0	0	42,553
Fertilizer and lime	Ŏ	ő	152	ő	ő	0,110	ŏ	00,100	ő	ŏ	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	0	0	0	0	0	0	0	0	0	0	0
veterinary fees 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	·	•			30,.00		•	33,.33	5,.55	•	,
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
Depreciation on buildings Depreciation on machinery	941 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		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	293,662	4,071,599	6,423,330	2,607,006	5,239,631	5,799,300	1,634,701	26,752,148

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 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	215 374 23 12,605 2,685 1,207 1,296 449 1,008 1,786 2,144 937 2,209 2 18	2,522 9,919 360 43,066 21,546 5,091 4,655 2,062 1,040 13,296 18,666 3,830 7,924 12 965 33,754	2,614 3,325 353 71,142 22,048 6,940 8,042 2,781 4,016 13,048 18,664 4,728 5,121 449 297	2,401 3,589 311 60,986 20,241 6,662 5,792 2,604 2,445 14,216 21,034 4,763 4,844 4,844 1,761	98,777 47,309 2,635 507,379 352,472 113,309 106,192 23,507 48,394 125,117 226,796 116,680 70,186 109,547 19,923 201,240	206,957 182,471 51,858 947,015 376,426 179,547 181,908 49,138 106,144 246,998 374,069 149,140 102,128 0 36,403 353,388	55,481 94,469 30,830 186,916 161,350 48,082 57,611 20,633 13,832 167,057 195,610 36,053 90,499 137 56,447 311,693	189,154 153,989 194,760 285,163 303,834 79,574 88,496 48,507 21,289 432,528 429,297 60,969 149,382 59 194,762 582,474	443,858 443,950 137,813 102,771 51,130 42,956 352,695 428,979 73,555 -64,398 28 95,267 474,698		679,062 688,788 402,021 2,900,641 1,801,911 622,771 596,863 215,591 1,426,553 1,799,308 478,718 410,486 110,492 407,712 2,039,830
Pesticides Commercial seed Irrigation Twine, wire and containers Commercial feed Livestock and poultry purchases Artificial insemination and		21,549 9,529 0 5,377 28,487 6,401	6,119 9,193 0 6,178 85,931 7,964	11,145 9,173 0 5,422 66,079 5,455	76,172 108,158 0 62,462 1,039,336 17,791	231,229 265,473 0 101,768 1,051,605 199,238	221,240 91,121 0 10,996 322,888 46,761	463,749 144,081 2,040 14,444 215,490 53,204	26,870 820,146 534,645	25,511 46,095 3,132 48,005 301,314 24,509	1,344,215 798,532 19,831 282,959 3,955,526 899,463
veterinary fees Legal and accounting fees Other	568 1,118 648	3,722 4,569 3,835	5,726 7,149 5,657	3,848 6,466 4,238	111,989 87,696 53,668	131,586 142,718 157,117	35,590 50,271 40,027	45,310 96,669 103,414		27,795 46,188 47,329	475,481 566,703 559,497
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 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 0 178 0 0	0 0 218 0 0 0 0 0 0	49,601 0 14,798 0 0 0 0 0 0	108,883 1,983 0 0 0 5,605 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 38,860 0 0	0 7,370 0 0 0 0 0	0 0 0 0 0 0 0	158,484 1,983 22,386 0 0 44,465 178 0 0
veterinary fees Livestock purchases	0 0	0 19	0 80	0 26	0 0	0	0 0	0		0 0	0 125
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 Depreciation on machinery	1,143 3,056	7,700 25,307	15,320 25,534	8,746 24,455	143,500 311,266	314,616 611,578	33,534 323,659	68,421 829,922	160,851 828,080	84,695 126,205	838,526 3,109,062
Total depreciation	4,199	33,007	40,854	33,201	454,766	926,194	357,193	898,343	988,931	210,900	3,947,588
Total expenses before rebates	65,558	285,184	349,723	314,763	4,181,501	6,750,518	2,702,787	5,250,981	6,128,297	1,666,321	27,695,635
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 Cash wages, room and board	22 12,641	370 44,273	343 71,004	332 63,509	2,505 521,657	53,131 979,648	28,424 193,004	199,897 284,359	108,803 451,559	4,070 354 700	397,897 2,976,453
Interest	2,602	24,835	24,475	21,883	403,221	433,518	181,751	337,128	497,981		2,970,433
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 1,744	985 12,644	3,348 12,540	2,388	40,029	101,462 233,506	13,422	19,360 379,984	41,254 309,773	27,149 57,769	250,265 1,290,017
Machinery fuel Machine repairs and other	2,184	18.994	18.867	13,305 21,700	120,625 234.087	381,507	148,127 200,234	432,797	423,670		1,290,017
Business insurance	955	3.849	4.822	4.858	118.430	152.122	36.774	62.188	76.497	28.091	488.586
Custom work	2,040	8,595	5,502	5,284	88,448	120,249	82,047	143,407	-81,664	53,241	427,149
Stabilization premiums	0	0	681	0	106,695	0	29	27	0	0	107,432
Crop and hail insurance	9	813	312	781	20,075	40,446	58,473	170,601	91,755	2,173	385,438
Fertilizer and lime Pesticides	1,710	35,932	11,995	19,523	201,080	371,223	307,304	555,825	482,946		2,040,658
Commercial seed	365 977	20,932 10,119	6,493 9,886	11,514 11,035	79,341 112,484	241,345 270,782	229,791 97,661	486,037 155,722	297,114 123,508	25,559 55,961	1,398,491 848,135
Irrigation	0	0,113	0,000	0	0	0	0	2.055	14.755	3,184	19,994
Twine, wire and containers	1,446	5,804	6,162	5,577	64,561	110,630	11,546	14,733	27,945	52,087	300,491
Commercial feed	26,204	29,341	82,049	65,811	997,763	999,025	329,181	206,967	831,461		3,857,766
Livestock and poultry purchases Artificial insemination and		4,853	6,995	4,788	28,080	227,045	44,780	53,375	647,772		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 Other	1,141 674	4,797 3,644	7,607 5,374	7,048 4,365	90,327 55,815	154,136 160,888	51,276 45,630	106,336 95,141	128,813 142,988	50,807 48,939	602,288 563,458
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 2	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 0	211	15,912 0	0	0	0	4,956 0	0	24,083 0
Electricity Heating fuel	0	0 0	0	0	0	0	0	0	0	0	0
Machinery fuel	0	0	0	0	0	5,085	0	34,725	0	0	39,810
Fertilizer and lime	Ö	Ö	194	Ö	Ő	0	Ő	0 1,1 20	Ö	Ö	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 2	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 2	28,216,480
Total rebates	0	34	3,298	237	67,674	8,285	0	34,725	4,956	0	119,209

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 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	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 0 1,569 24,979	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 0 5,867 27,455	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 0 0 6,572 78,090	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 0 540 19,995 12,839 13,276 0 5,737 61,560	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 0 68,013 951,826	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 0 122,532 905,000	59,431 106,697 27,879 201,225 200,314 45,817 59,645 21,464 15,249 204,171 37,399 84,168 278,494 222,453 90,975 0 11,084 317,013	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 9 146,751 500,479 500,989 157,610 2,097 14,880 189,530	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 28,783 778,338	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 56,516 275,514	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 20,764 321,553 3,609,305
Livestock and poultry purchases Artificial insemination and veterinary fees Legal and accounting fees Other	635 1,221 694	3,520 4,010 5,037 4,081	7,022 5,969 8,139 5,535	4,971 4,291 7,541 4,714	38,651 125,794 97,553 59,990	274,349 141,655 165,696 167,645	52,331 40,917 56,917 46,269	65,219 49,324 111,653 87,530	961,325 128,300 141,694 147,277	39,878 31,050 58,428 51,875	1,451,329 531,945 653,879 575,612
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 3,001 0 0 0 160 0	0 0 303 0 0 0 0 0	60,495 0 16,380 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 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 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 dolla	ars				
Gross operating expenses											
Property taxes	228	2,649	2,940	2,569	110,160	84,401	60,322	195,783	106,025	17,348	582,425
Cash rent	391	11,611	3,566	4,166	62,785	211,122	113,466	169,437	194,218	34,415	805,177
Share rent	23 13,227	371 49,087	306 76,015	369 71,912	2,261	52,459 1,099,306	24,883 214,839	193,552 289,714	99,012	3,950	377,186 3,286,878
Cash wages, room and board Interest	2,950	30,863	28,820	28,348	589,528 560,317	568,705	232,240	390,492	488,071 572,786		2,558,319
Repairs to buildings and fences	1,272	5,726	7.914	6,847	128,137	181.668	53.047	81,327	143,403	48,334	657,675
Electricity	1,352	4,812	8,147	6,558	114,128	182,632	60,178	87,258	103,414	41,888	610,367
Telephone	497	2,259	2,837	2,763	25,940	54,717	22,564	53,849	57,706	15,419	238,551
Heating fuel	1,325	1,373	4,477	3,063	53,330	148,928	18,062	23,321	61,434	43,776	359,089
Machinery fuel Machine repairs and other	2,248 2,289	15,146 20,511	15,232 20,118	16,357 23,497	156,399 259,160	283,837 402,078	185,562 204,939	456,871 444,640	384,869 456,002	69,559 88,581	1,586,080 1,921,815
Business insurance	1,006	4.075	5.056	4.990	129,572	160.281	38,521	64.700	80,758	28.843	517.802
Custom work	2,622	7,976	7,753	5,040	111,327	152,296	88,178	147,112	-44,821	68,587	546,070
Stabilization premiums	3	0	428	0	159,738	0	7	9	0	0	160,185
Crop and hail insurance	4	1,071	300	429	20,248	31,655	45,665	134,545	63,154	2,371	299,442
Fertilizer and lime	1,511	35,361	12,449	19,901	193,834	363,698	291,214	575,892	513,237		2,067,308
Pesticides Commercial seed	366 1,191	25,689 15,282	8,015 10,465	13,332 14,999	87,963 133,046	257,207 311,780	231,052 94,862	567,378 149,014	330,559 121,587	28,059 65,594	1,549,620 917,820
Irrigation	0	0	10,403	0	133,040	311,700	94,002	2.050	16,030	3.147	21.227
Twine, wire and containers	1,578	5,557	7,140	6,076	70,974	147,024	11,860	15,029	30,510	62,478	358,226
Commercial feed	26,086	27,495	79,811	66,364	967,043	931,699	350,698	204,131	858,881		3,788,765
Livestock and poultry purchases Artificial insemination and	4,131	2,234	7,219	4,916	69,814	290,426	70,274	110,645	1,089,151	39,149	1,687,959
veterinary fees	673	4,368	6,547	4,772	132,727	151,989	45,256	54,745	140,412	31,419	572,908
Legal and accounting fees Other	1,225 708	5,214 3,754	8,587 5,541	8,069 5,016	104,382 65,089	175,638 164,796	58,340 47,426	112,211 84,904	153,030 146,394	61,349 51,356	688,045 574,984
Total gross operating											
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	26,733,92
Rebates											
Property taxes	0	0	0	0	63,799	0	0	650	0	0	64,449
Cash wages	0	0	0	0	0	2,329	0	0	0	0	2,329
Interest	0	0 0	0	300	15,696 0	0	0	0	6,109 0	0	22,105
Electricity Heating fuel	0	0	0	0	0	0	0	0	2,700	0	2,700
Machinery fuel	Ö	0	0	0	0	3,885	0	34,997	2,700	ő	38,882
Fertilizer and lime	0	0	0	0	0	0	0	0	0	0	C
Pesticides	0	0	0	0	0	0	0	0	0	0	C
Commercial seed	0	0	0	0	0	0	0	0	0	0	C
Commercial feed Artificial insemination and	0	0	0	0	0	0	0	0	0	0	C
veterinary fees	0	0	0	0	0	0	0	0	0	0	C
Livestock purchases	Ő	40	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	26,603,41
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	,	1,032,277	386,933	,	1,085,417	•	4,330,416
Total expenses before rebates	71,752	319,593	378,228	•	,		-	-		1,909,011	
Tatal rabatas	0	40	0	300	79,495	6,214	0	35,647	8,809	0	130,505
Total rebates	•		·	000	10,400	0,217	U	00,047	0,003	U	.00,000

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	404	11,321	3,619	4,270	67,807	220,623	119,707	176,215	201,987	36,135	842,088
Share rent Cash wages, room and board	22 13.902	353 51,590	275 79.892	314 75,580	2,546 620,773	57,705 1,192,747	24,037 243,198	174,197 294,060	101,982 512,475	4,266 416,914	365,698 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		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 70,255	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	92,124	1,982,851
Business insurance	1,034	4,197	5,258	5,190	133,459	168,295	39,677	66,253	83,181	29,708	536,252
Custom work	2,360	9,425	9,501	6,075	138,438	145,787	94,410	148,583	-2,515	58,299	610,362
Stabilization premiums	3	0	20	0	136,547	0	9	11	0	0	136,590
Crop and hail insurance	9	1,253	323	377	20,233	38,102	47,347	147,766	81,950	2,655	340,015
Fertilizer and lime	1,670	34,618	12,188	19,901	213,217	429,527	351,938	650,757	556,862		2,333,899
Pesticides Commercial seed	386 1,282	26,845 15,511	8,215 11,512	13,798 15,913	92,801 143,158	270,066 349,193	228,741 95,810	595,746 150,504	323,948 122,803	29,181 67,562	1,589,727 973,248
Irrigation	0	0	0	0	0	0	0 0	1,969	16,081	3,125	21,175
Twine, wire and containers	1,696	5,002	7,283	5,888	73,103	154,375	12,572	13,827	32,951	65,664	372,361
Commercial feed	28,747	31,619	91,224	76,053	1,071,484	1,076,112	420,838	248,223	996,302	302,830	4,343,432
Livestock and poultry purchases 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				2,222	,	,	,	,	,	,	,
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	0	100,641
Cash wages	0	0	0		0	2,280	0	0	0	0	2,280
Interest Electricity	0	0 0	0	305 0	15,624 0	0	0	0	5,588 0	0	21,517 0
Heating fuel	0	0	0	0	0	0	0	0	13,000	0	13,000
Machinery fuel	ő	ő	0	ő	0	3,026	ő	1,824	0,000	ő	4,850
Fertilizer and lime	0	0	0	0	0	0	0	0	0	0	, O
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 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	ő	40	Ö		ő	ő	ő	ő		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	202 662	5,041,067	0.047.000	0.407.440	E 74E 047	7 564 047	4 000 405	22 740 646

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	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		1,210,638	28,796 257,790	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 Heating fuel	524 1.487	2,512 1.450	3,066 4,323	3,046 3,143	28,461 53,536	60,889 164,551	24,332 23,398	56,019 31,287	63,615 55,162	16,597 45,983	259,061 384,320
Machinery fuel	2,200	14,820	14,273	15,683	154,522	262,720	172,424	365,405	335,298		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	-1,258	68,793	672,749
Stabilization premiums	3 19	1 724	27	0	55,742	0 45 065	51 016	176 210	122.756	2 151	55,780
Crop and hail insurance Fertilizer and lime	1,632	1,724 38,980	372 12,261	311 21,971	26,600 215,349	45,965 422,225	51,816 337,860	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	98,926	266,825	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	1,135,773	1,162,201	505,006	321,697			4,975,877
Livestock and poultry purchases Artificial insemination and	4,167	1,816	7,126	4,620	81,584	339,906	84,912	180,584	631,595	74,273	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	1,406	5,914	9,886	9,238	115,039	200,437	63,696	119,160	164,871	69,305	758,952
Other	693	3,955	6,049	5,061	69,132	161,450	45,543	92,013	149,673	54,479	588,048
Total gross operating	70.000	040 500	004 000	0.47.040	4 000 044	- 444 000	0.040.000	4 0 4 4 4 0 0		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	0 5.914	0	2,462 11.714
Electricity	0	0	0	0	3,800	6,700	0	0	0,914	0	6,700
Heating fuel	ő	0	Ö	0	ő	0,700	0	0	199	ő	199
Machinery fuel	0	0	0	0	0	3,472	0	1,305	0	0	4,777
Fertilizer and lime	0	0	0	0	0	0	0	0	0	0	0
Pesticides	0	0	0	0	0	0	0	0	5,336	0	5,336
Commercial seed 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	72 020	210 540	364 366	247 042	4 EE0 262	7 422 200	2 040 000	4 704 527	6 200 425	1 975 754	00 CEE 764
rebates	73,938	310,549	361,266	341,943	4,000,202	1,132,298	۷,515,009	4,134,531	0,250,125	1,875,754	20,000,767
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	578,933	1,118,963	396,201	910,220	1,117,318	255,921	4,512,406
Total expenses before rebates	79,327	346,185	412,061	391,006	5,207,977	8,263,895	3,315,290	5,721,353	7,418,892	2,131,675	33,287,661
Total rebates	0	33	0	0	78,782	12,634	0	16,596	11,449	0	119,494

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	250	2,906	3,254	2,820	137,103	98,391	65,989	223,987	102,680	18,933	656,313
Cash rent	420	13,022	3,946	4,861	79,304	250,820	134,134	188,761	217,964	40,146	933,378
Share rent Cash wages, room and board	23 15.455	402 59.620	327 88.904	412 82.215	3,128 684.154	76,995 1.240.904	30,524 275.835	201,014 310.755	128,753 527.644	4,720 467 640	446,297 3.753.125
Interest	3,420	28,967	28,430	26,958	519,040	535,406	225,012	328,582	509,521	119,791	2,325,127
Repairs to buildings and fences	1,553	6,743	8,252	7,651	138,527	194,413	57,381	85,359	144,633	49,474	693,986
Electricity Telephone	1,399 543	5,746 2.599	8,265 3,173	6,719 3.077	116,643 29,315	197,865 62,411	63,033 25,305	99,052 58,260	149,695 65.842	44,211 17,178	692,627 267.703
Heating fuel	1,624	1,701	5,173	3,772	67,991	211,119	26,206	34,103	76,124	52,880	480,689
Machinery fuel	2,321	15,917	14,987	17,251	163,794	278,483	181,045	389,157	358,769		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	1,171	4,872	6,031	6,166	155,090	192,300	45,765	76,490	94,327	33,849	616,061
Custom work Stabilization premiums	2,802 4	9,965 0	11,638 35	8,314 0	165,960 181,526	192,803 0	119,428 0	174,734 0	2,000	74,296 0	761,939 181,565
Crop and hail insurance	142	1,613	458	270	24,300	61,232	65,125	220,745	168,363	2,822	545,070
Fertilizer and lime	1,714	36,251	13,119	23,509	215,780	434,892	388,539	718,435	590,585		2,499,620
Pesticides	384	28,054	9,037	15,693	95,958	274,830	251,226	599,619	330,456		1,635,170
Commercial seed Irrigation	1,272 0	16,847 0	13,118 0	17,583 0	169,774 0	387,366 0	121,789 0	163,069 2,091	148,929 14,338	75,529 3,117	1,115,277 19,546
Twine, wire and containers	1,823	6.806	9,250	6,859	77.489	176,729	13,493	15.492	35,703	77,202	420.846
Commercial feed	30,877	33,181	93,869	76,798	1,198,241	1,185,445	515,106	305,612			4,878,342
Livestock and poultry purchases	5,654	2,737	11,259	7,090	92,688	264,438	54,231	56,649	629,388	45,331	1,169,465
Artificial insemination and	796	4,990	7,578	5,483	155,528	181,491	56,679	63,352	141,636	36,902	654,436
veterinary fees Legal and accounting fees	1,490	6,358	10,133	9,238	119,641	200,437	66,881	120,352	166,520	69,305	770,354
Other	700	3,951	6,079	4,884	73,971	158,221	47,820	82,812	136,202	52,845	567,485
Total gross operating	78,492	316,856	277 642	262 270	4 050 020	7 206 244	2 067 767	4 004 072	C 202 0E0	4 002 406	20 672 520
expenses	10,492	310,000	377,643	363,376	4,950,659	7,290,311	3,007,707	4,994,073	6,303,330	1,923,426	29,073,529
Rebates	•		•		77.400	0	•		•		77.400
Property taxes Cash wages	0	0	0	0	77,106 0	0 2,624	0	0	0	0	77,106 2,624
Interest	0	0	0	0	5,500	2,024	0	0	5.802	0	11,302
Electricity	0	0	Ō	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	2,133	0	2,133
Machinery fuel	0	0	0	0	0	3,001 0	0	822 0	0	0	3,823 0
Fertilizer and lime Pesticides	0	0	0	0	0	0	0	0	4,173	0	4,173
Commercial seed	Ö	Ö	Ő	Ő	Ő	0	Ő	0	0	Ö	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	0	0	•
veterinary fees Livestock purchases	0	0	0	0	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		6,716	8,912	7,422	145,453	194,997	61,398	83,652	147,526	51,948	709,691
Electricity	1,484	5,861	8,182	6,927	118,976	199,844	63,033	97,071	140,713	43,327	685,418
Telephone	559	2,651	3,141	3,169	29,901	64,907	25,305	59,425	65,184	17,694	271,936
Heating fuel	1,819	1,879	5,558	4,070	69,690	201,619	30,137	38,196	76,504	56,053	485,525
Machinery fuel Machine repairs and other	2,646 2,788	17,349 23,560	16,635 22,824	19,149 26,528	188,363 297,330	310,508 450,742	197,340 239,593	429,240 481,155	387,470 490,538		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	1,748	36,614	12,857	22,804	221,174	425,759	382,322	704,066	602,397		2,491,145
Pesticides 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	1,402	13,141	12,595	14,940	0 0	397,030	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		1,209,154	546,528	299,500	918,501		4,787,219
Livestock and poultry purchases	s 4,485	1,523	9,428	5,076	93,602	210,588	46,258	52,303	661,202	52,112	1,136,577
Artificial insemination and											
veterinary fees	852	4,915	7,654	5,538	157,083	183,306	55,262	58,284	134,554	35,394	642,842
Legal and accounting fees 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		.,	0,000	.,	. 0, 0	.0.,	10,120	0.,0.0	0,200	00,101	0.0,2
expenses	82,796	321,979	381,655	364,395	5,130,624	7,346,250	3,139,951	5,010,806	6,212,358	1,946,149	29,936,958
Rebates											
Property taxes	0	0	0	0	84,384	0	974	0	0	0	85,358
Cash wages	0	0	0		0	2,624	0	0	0	0	2,624
Interest	0	0	0	0	3,400	0	0	0	5,591	0	8,991
Electricity	0	0 0	0	0	0	0	0	0	2 702	0	0 3,702
Heating fuel Machinery fuel	0	0	0	0	0	2,514	0	0	3,702 0	0	2,514
Fertilizer and lime	Ő	0	80	ő	0	2,514	ő	0	0	ő	80
Pesticides	0	Ō	0	0	0	0	0	Ō	9,336	0	9,336
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and	0	0	0	0	0	0	0	0	4.40	0	440
veterinary fees Livestock purchases	0	0	0	-	0	0	0	0	143 0	0	143 0
Total rebates	0	0	80	0	87,784	5,138	974	0	18,772	0	112,748
	U	U	80	U	01,104	5,136	3/4	U	10,772	U	112,740
Operating expenses after rebates	82,796	321,979	381,575	364,395	5,042,840	7,341,112	3,138,977	5,010,806	6,193,586	1,946,149	29,824,210
Depreciation on buildings	1,279	8,419	17,607	11,060	201,174	377,157	37,601	72,058	216,737	100,305	1,043,397
Depreciation on machinery	4,524	29,513	34,393	32,774	381,746	702,403	366,651	847,280	898,018	160,541	3,457,843
Total depreciation	5,803	37,932	52,000	43,834	582,920	1,079,560	404,252	919,338	1,114,755	260,846	4,501,240
Total expenses before rebates	88,599	359,911	433,655	408,229	5,713,544	8,425,810	3,544,203	5,930,144	7,327,113	2,206,995	34,438,198
Total rebates	0	0	80	0	87,784	5,138	974	0	18,772	0	112,748
Total expenses after rebates	88,599	359,911	433,575	408,229	5,625,760	8,420,672	3,543,229	5,930,144	7,308,341	2,206,995	34,325,450

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

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
					thousa	nds of doll	ars				
Gross operating expenses											
Property taxes	253	3,133	3,471	3,112	156,665	105,797	69,192	228,915	107,138	19,969	697,645
Cash rent Share rent	450 22	14,127 378	4,350 319	5,512 394	83,316 2,821	275,024 73,299	140,780 23,198	207,838 202,180	246,055 106,704	45,104 4,380	1,022,556 413,695
Cash wages, room and board	16,861	63,250	90,582	85,348	736,423	1,279,409	281,131	316,877	546,977		3,917,805
Interest	3,510	30,264	30,804	29,183	529,435	541,556	229,015	328,008	480,542	118,567	2,320,884
Repairs to buildings and fences	1,728 1,558	6,736 6,037	9,135 8,427	7,793 7,232	149,816 121,356	205,527 215,832	60,170 66,185	86,998 101,245	153,427 139,306	54,025 43,327	735,354 710,504
Electricity Telephone	559	2.704	3.204	3.204	30,290	67.503	25,659	59,425	67.140	17,942	277.630
Heating fuel	2,165	2,236	6,614	4,765	76,032	212,909	31,191	40,106	84,920	62,163	523,102
Machinery fuel	3,071	19,778	18,964	22,404	215,675	363,295	230,887	531,399	484,338	. ,	1,984,021
Machine repairs and other Business insurance	2,983 1,304	23,796 5,539	23,281 6,792	27,854 6,885	307,736 168,042	459,757 210,063	235,520 49,941	490,778 85,134	505,254 103,001	105,670 40,102	2,182,629 676.803
Custom work	3,866	12,277	12.808	8.939	208.030	198.394	120,480	217.194	23.100	89.036	894.126
Stabilization premiums	1	0	32	0	102,592	0	0	0	0	0	102,625
Crop and hail insurance	14	3,065	307	1,660	20,032	43,631	59,341	216,319	159,381	3,476	507,226
Fertilizer and lime Pesticides	1,800 407	37,712 28.249	13,551 9.821	24,035 16,375	234,445 100,310	451,305 297,256	366,647 227,661	732,229 634,325	619,264 349,220		2,564,427 1,695,504
Commercial seed	1,418	13,798	12,392	15,544	179,601	401,021	118,763	161,805	157,939		1,141,632
Irrigation	0	0	0	0	0	0	0	2,353	14,159	3,113	19,625
Twine, wire and containers	1,998	6,896	9,201	6,996	92,204	189,134	13,531	16,422	38,945	75,116	450,443
Commercial feed Livestock and poultry purchases	32,946 4,349	31,936 2,608	88,519 9,555	71,780 5,074	1,090,399 124,819	1,064,055 266,238	491,875 56,986	269,550 75,260	848,694 800,429		4,324,924 1,413,704
Artificial insemination and veterinary fees	901	5,138	8,037	5,760	161,663	190,638	57,704	60,149	141,282	37,164	668,436
Legal and accounting fees	1,620	6,956	10,338	9,968	129,279	203,481	69,576	121,481	167,640	69,305	789,644
Other	786	3,904	6,447	4,804	81,143	168,789	48,609	87,279	141,691	57,706	601,158
Total gross operating	04.570	222 547	200.054	074 004	E 400 404	7 400 040	0.074.040	F 070 000	0 400 540	0.000 540	00 000 400
expenses	84,570	330,517	386,951	3/4,621	5,102,124	7,403,913	3,074,042	5,273,269	0,400,340	2,039,549	30,636,102
Rebates											
Property taxes	0	0	0	0	93,404	0	19,676	0	0	0	113,080
Cash wages Interest	0	0	0 300	0	0 2,300	2,624 0	0	0	0 5.283	0	2,624 7.883
Electricity	0	0	0	0	2,300	0	0	0	0,203	0	0,003
Heating fuel	Ö	0	Ö	Ö	Ő	Ö	Ö	Ö	3,504	Ö	3,504
Machinery fuel	0	0	0	0	0	2,816	0	0	0	0	2,816
Fertilizer and lime Pesticides	0	0	226 0	0	0	0	0	0	0 2	0	226 2
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	Ō	Ō	0	0	Ō	0	0	0	0	0
Artificial insemination and	_			_		_					
veterinary fees Livestock purchases	0	0	0	0	0	0	0	0	8,011	0	8,011 0
Total rebates	0	0	526	0	95,704	5,440	19,676	0	16,800	0	138,146
Operating expenses after											
rebates	84,570	330,517	386,425	374,621		7,478,473			6,469,746		
Depreciation on buildings Depreciation on machinery	1,340 4,907	8,364 31,917	17,491 36,594	10,879 34,832	201,592 419,074	383,679 727,928	38,370 370,540	72,748 842,433	225,689 921,058		1,066,427 3,548,346
Total depreciation Total expenses before rebates	6,247 90,817	40,281 370,798	54,085 441,036	45,711 420,332		1,111,607 8,595,520	408,910 3,482,952		1,146,747 7,633,293	265,338 2,304,887	4,614,773 35,250,875
Total rebates	0	0	526	0	95,704	5,440	19,676	0	16,800	0	138,146
Total expenses after rebates	90,817	370,798	440,510		•	•	•		•	2,304,887	-
iotal expenses after rebates	30,017	310,130	440,510	420,332	5,021,000	0,050,060	3,403,276	0,100,450	1,010,493	2,304,007	33,112,729

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	296	3,265	3,638	3,271	168,571	107,278	72,582	209,457	109,174	20,308	697,840
Cash rent Share rent	341 24	14,692 352	4,372 325	5,815 355	86,649 2,934	284,650 76,231	147,819 27,838	216,152 186,006	260,818 106,811	48,712 3,592	1,070,019 404,468
Cash wages, room and board	18,210	65,148	93,752	88,762		1,336,983	292,376	316.560	563,386		4,054,378
Family wages	5,299	24,040	30,188	26,629	340,228	453,237	131,277	178,540	276,059		1,625,378
Non-family wages	12,911	41,108	63,564	62,133	433,017	883,746	161,099	138,020	287,327		2,428,999
Interest	4,577	30,992	35,384	33,902	619,884	623,005	273,141	379,356	562,721		2,709,401
Repairs to buildings and fences		7,006	8,952	7,637	155,060	211,692	59,568	88,303	153,120	57,267	750,367
Electricity	1,644 591	5,983 2,780	9,008 3,323	7,210 3,262	124,997 31,956	229,213 70,136	66,251 26,429	101,144 60,316	158,391 69,087	44,713 18,103	748,554
Telephone Heating fuel	2,208	2,760	3,323 6,779	4,932	78,313	234,200	32,127	39,704	78,551	63,717	285,983 542,858
Machinery fuel	3,225	21,261	20,386	23,301	228,616	385.092	247,049	554,781	513,398		2,093,203
Machine repairs and other	3,222	24,748	23,979	27,743	316,353	470,791	243,999	490,287	505,759		2,214,663
Business insurance	1,318	5,749	7,064	7,050	170,731	213,424	53,337	88,454	108,151	41,465	696,743
Custom work	4,639	12,523	14,089	10,101	199,709	214,266	130,119	238,913	46,200	85,475	956,034
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	157,591	3,908	504,543
Fertilizer and lime Pesticides	1,872	40,767	13,958	25,717	232,335	473,870	405,145	754,196 631.154	662,612		2,693,661
Commercial seed	419 1,546	28,870 17,248	10,066 13,012	17,357 18,186	102,316 184,989	297,256 405,031	244,736 122,920	163,423	363,188 165,836		1,727,562 1,170,748
Irrigation	1,540	0	13,012	0,100	04,505	403,031	122,920	2,212	14,022	3,073	19,306
Twine, wire and containers	1,896	7,179	9.643	7,465	94,970	202,373	15,561	15,453	39,724	78,721	472.985
Commercial feed	36,240	31,840	88,342	70,488		999,148	506,631	274,941	865,668		4,286,958
Livestock and poultry purchases Artificial insemination and		1,482	9,244	5,145	129,391	265,283	66,218	122,713	757,095	60,952	1,421,624
veterinary fees	1,010	5,395	8,519	6,048	166,513	196,357	62,205	63,457	146,368	37,833	693,705
Legal and accounting fees Other	1,450 841	7,199 4,099	10,803 6,898	10,417 4,948	136,648 84,956	208,568 168,620	75,003 48,463	129,742 91,643	175,687 147,359	73,602 60,015	829,118 617,843
Total gross operating expenses	91,530	345,340	401,923	390 864	5 329 185	7 715 166	3 288 981	5 418 422	6 730 717	2,085,840	31 797 966
Rebates	31,000	040,040	401,320	030,004	0,020,100	7,710,100	0,200,001	0,410,422	0,700,717	2,000,040	01,707,000
	•				00.700		00.004		•	•	400 700
Property taxes	0	0	0	0	99,708 0	0 2,624	23,091 0	0	0	0	122,799 2,624
Cash wages Interest	0	0	454	0	2,300	2,024	0	0	4,981	0	7,735
Electricity	0	0	0	0	2,300	0	0	0	0	0	7,730
Heating fuel	Ö	Ő	Ö	ő	ő	Ö	Ö	Ö	6,278	Ö	6,278
Machinery fuel	0	0	0	0	0	2,099	0	0	0	0	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	(
Commercial seed	0	0	0	0	0	0	0	0	0	0	C
Commercial feed Artificial insemination and	0	0	0	0	0	U	0	0	U	0	·
veterinary fees	0	0	0	0	0	0	0	0	5,875	0	5,875
Livestock purchases	Ö	0	0	ő	ő	ő	ő	0	0,073	0	0,070
Total rebates	0	0	665	0	102,008	4,723	23,091	0	17,134	0	147,621
Operating expenses after rebates	91,530	345,340	401,258	390,864	5,227,177	7,710,443	3,265,890	5,418,422	6,713,583	2,085,840	31,650,34
Depreciation on buildings Depreciation on machinery	1,418 4,982	8,309 32,798	17,521 36,491	10,785 34,944	200,409 400,544	392,426 725,162	38,936 364,412	73,233 831,511	233,883 925,669		1,089,118 3,518,215
Total depreciation	6,400	41,107	54,012	45,729		1,117,588	403,348	•	1,159,552		4,607,333
Total expenses before rebates	97,930	386,447	455,935		•					2,359,740	
	•	0	CCE	•	400.000	4 700	22 004	0	47 424	•	147 604
Total rebates	0	0	665	0	102,008	4,723	23,091	U	17,134	0	147,621

Note(s): The data in this table were last revised in May 2008.

Table 1-27
Farm operating expenses and depreciation charges — Agriculture economic statistics — 2007

	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	304	3,474	3,816	3,389	176,157	110,818	73,743	188,511	113,759	20,592	694,564
Cash rent	353	14,824	4,455	5,867	89,248	296,036	156,836	231,498	280,640		1,131,929
Share rent	24 19,120	422 67,298	309 95,533	408 92,313	3,374	77,756 1,363,722	32,014 302,609	251,108 324,474	138,854 584,795	3,951	508,220
Cash wages, room and board Family wages	5,564	24,833	30,762	27,694	796,442 350,434	462,302	135,872	183,003	286,550		4,169,971 1,672,491
Non-family wages	13,556	42,465	64,772	64,619	446,007	901,420	166,738	141,471	298,246		2,497,480
Interest	6,051	33,471	38,852	37,936	698,609	690,913	309,196	405,532	607,739		2,997,581
Repairs to buildings and fences	1,762	7,090	9,194	7,713	156,300	213,809	59,687	87,861	154,651	56,752	754,820
Electricity	1,654	6,372	8,801	7,982	129,622	227,609	67,179	105,088	183,258	44,803	782,366
Telephone	597	2,805	3,370	3,311	32,435	71,749	26,350	59,351	70,123	18,447	288,538
Heating fuel	2,274	2,396	5,857	5,327	96,482	210,780	32,770	39,506	74,937	64,036	534,365
Machinery fuel	3,306	22,006	21,304	23,650	240,732	403,192	260,637	594,170	549,336		2,218,750
Machine repairs and other	3,299 1,398	25,961 5,818	24,938 7,410	28,991 7,071	324,262 177,902	483,973 219,400	254,979 57,551	509,898 91,108	541,162 113,667	43,787	2,311,821 725,112
Business insurance Custom work	5,024	13,399	15,075	10,909	205,701	219,400	136,625	255,637	49,434		1,009,740
Stabilization premiums	3,024	0	34	0,303	242,404	220,030	130,023	200,007	75,757 0	0 1,000	242,439
Crop and hail insurance	56	3.312	494	2.782	27,935	52.507	89.165	247.423	174.534	4.193	602.401
Fertilizer and lime	1,956	42,602	14,376	27,183	239,537	519,362	531,955	1,009,868	799,773		3,282,695
Pesticides	418	29,390	10,197	17,670	102,214	307,065	255,749	675,965	381,711	32,843	1,813,223
Commercial seed	1,530	13,798	11,945	15,713	194,793	431,358	138,654	186,629	184,078		1,263,576
Irrigation	0	0	0	0	0	0	0	2,223	13,938	3,168	19,329
Twine, wire and containers	1,968	7,035	9,836	7,532	91,836	203,992	15,654	15,577	40,717	79,194	473,341
Commercial feed	47,402	37,062	102,830	81,343	1,277,042	1,272,914	552,228	322,231			5,223,429
Livestock and poultry purchases	4,320	1,888	8,743	5,814	119,709	152,898	65,857	92,702	641,372	58,998	1,152,301
Artificial insemination and veterinary fees	1,088	5,643	8,902	6,127	167,179	200,677	61,956	64,790	152,223	38,098	706,683
Legal and accounting fees	1,496	7.430	11.127	10.750	143.890	214,616	78.003	133,504	180.957	75,221	856.996
Other	863	4,164	7,105	4,888	89,544	169,126	48,803	91,368	144,412	61,215	621,489
Total gross operating	000	.,	.,	.,000	33,5	.00,.20	.0,000	0.,000	,	0.,2.0	021,100
expenses	106,264	357,660	424,503	414,669	5,823,349	8,120,322	3,608,200	5,986,022	7,301,439	2,243,249	34,385,679
Rebates											
Property taxes	0	0	0	0	106,600	0	18,770	0	0	0	125,370
Cash wages	0	0	0	0	0	2,703	0	0	0	0	2,703
Interest	0	0	500	0	3,300	0	0	0	4,367	0	8,167
Electricity	0	0	0	0	0	0	0	0	0 3,133	0	0 3,133
Heating fuel Machinery fuel	0	0	0	0	0	2.438	0	0	3,133	0	2.438
Fertilizer and lime	ő	0	141	0	0	2,400	ő	0	0	0	141
Pesticides	Ö	0	0	0	0	Ō	0	Ö	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	6,528	0	6,528
Livestock purchases	0	0	0	0	0	0	0	0	0	0	0
Total rebates	0	0	641	0	109,900	5,141	18,770	0	14,028	0	148,480
Operating expenses after											
rebates	106,264	357,660	423,862	414,669	5,713,449	8,115,181	3,589,430	5,986,022	7,287,411	2,243,249	34,237,199
Depreciation on buildings	1,481	8,301	17,598	10,939	201,492	400,649	39,752	74,837	247,470		1,121,869
Depreciation on machinery	5,122	32,514	37,121	35,501	414,784	722,992	349,901	857,230	928,426	160,713	3,544,304
Total depreciation	6,603	40,815	54,719	46,440	616 276	1,123,641	389,653		1,175,896	28U UE3	4,666,173
Total expenses before rebates	112,867	398,475	479,222							2,523,312	
Total rebates	0	0	641	0	109,900	5,141	18,770	0	14,028	0	148,480
Total expenses after rebates	112,867	398,475	478,581	461,109	6,329,725	9,238,822	3,979,083	6,918,089	8,463,307	2,523,312	38,903,372

Note(s): The data in this table were last revised in May 2008.

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. Wages are split into family and non-family using data from the Census of Agriculture. 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%. The Census of Agriculture is also the source used to split total wages into family and non-family wages.

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:

- Automobiles, trucks, tractors, and self-propelled combines purchased prior to 1992 were not purchased under a lease agreement.
- 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
	millions of dollars		
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