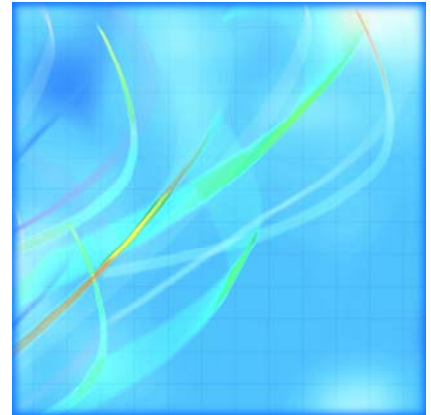


# Farm Operating Expenses and Depreciation Charges

Agriculture Economic Statistics

November 2009



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Statistics Canada  
Agriculture Division  
Farm Income and Prices Section

# Farm Operating Expenses and Depreciation Charges

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- . not available for any reference period
- .. not available for a specific reference period
- ... not applicable
- 0 true zero or a value rounded to zero
- 0<sup>s</sup> 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

## Acknowledgements

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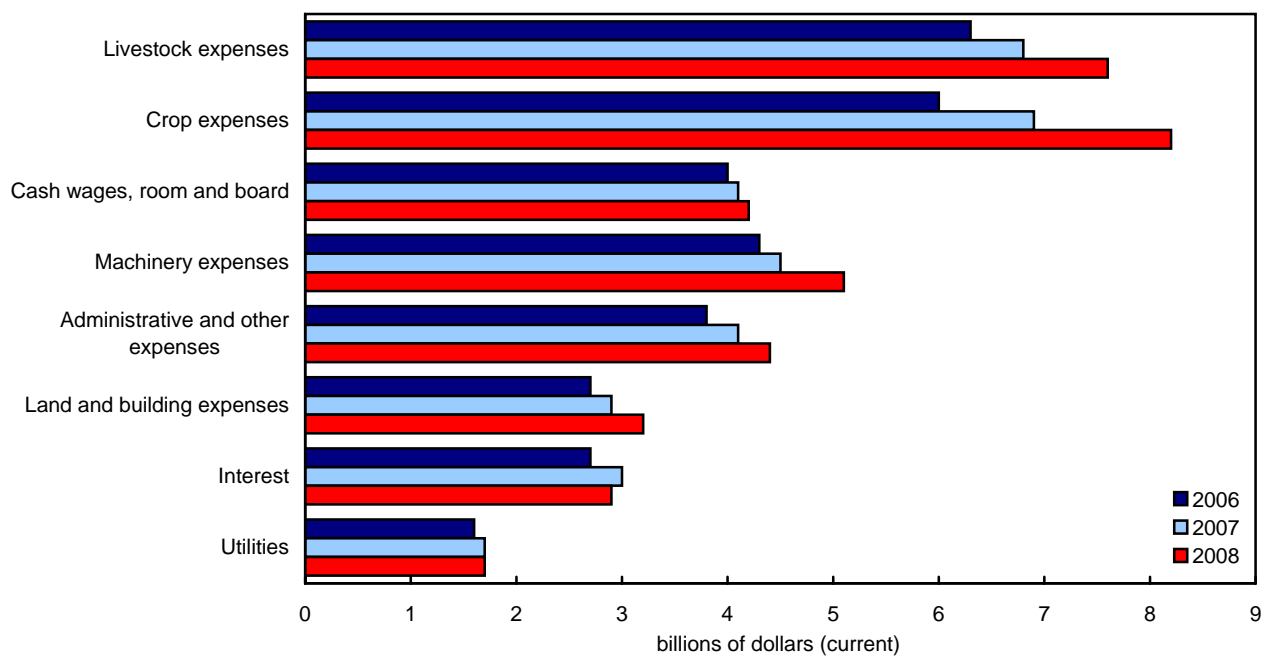
# Highlights

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## Sharp increases in input prices provoke the largest hike in farm expenses since 1981

Farm expenses rose 9.4% in 2008 to \$42.5 billion, the largest increase since 1981. Underlying the rise were strong price increases in several important inputs including fertilizer, feed and machinery fuel. Almost two-thirds of the rise in farm expenses are attributable to increases in those three inputs.

**Chart 1**  
**Livestock and crop expenses soar in Canada in 2008**



## Analysis

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### **Sharp increases in input prices provoke the largest hike in farm expenses since 1981**

Farm expenses rose 9.4% in 2008 to \$42.5 billion, the largest increase since 1981. Underlying the rise were strong price increases in several important inputs including fertilizer, feed and machinery fuel. Almost two-thirds of the rise in farm expenses are attributable to increases in those three inputs.

The strong global demand for most commodities in the first part of 2008 resulted in a boom in prices. Machinery fuel prices were part of this boom with diesel fuel prices rising 45.5% over the first three-quarters of 2008 compared with the same period in 2007, according to the Industrial Product Price Index (IPPI). While prices dropped during the fourth quarter as global demand fell with the onset of the financial crisis and the economic downturn, most farm usage occurred prior to this time.

Fertilizer prices, supported by strong crop prices, were also up sharply for much of the year before dipping slightly at the end of the year. On average, prices were up 61.2% in 2008 according to the IPPI.

Most feed grain prices followed a similar pattern with prices peaking in the summer and falling in the final quarter. Double-digit annual increases in prices were the rule rather than the exception for feed grains in 2008.

Depreciation charges were up 4.6% in 2008; they accounted for 6.7% of the rise in farm expenses.

Farm expenses increased in all provinces with the largest rise in Saskatchewan (+13.7%).



## Related products

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### Selected publications from Statistics Canada

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

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### Selected CANSIM tables from Statistics Canada

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

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### Selected surveys from Statistics Canada

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

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## **Selected summary tables from Statistics Canada**

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- *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

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Farm Operating Expenses and Depreciation Charges – November 2009

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

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

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

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

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

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

## Farm Operating Expenses and Depreciation Charges – November 2009

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

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

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

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

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

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

Farm Operating Expenses and Depreciation Charges – November 2009

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

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

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



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

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

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

Farm Operating Expenses and Depreciation Charges – November 2009

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

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

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

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

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

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

## Farm Operating Expenses and Depreciation Charges – November 2009

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

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

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

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

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

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

Farm Operating Expenses and Depreciation Charges – November 2009

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

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

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

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

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

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

Farm Operating Expenses and Depreciation Charges – November 2009

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

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

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



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

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

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

## Farm Operating Expenses and Depreciation Charges – November 2009

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

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

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

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

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

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

Farm Operating Expenses and Depreciation Charges – November 2009

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

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	215	2,522	2,614	2,401	98,777	206,957	55,481	189,154	104,985	15,956	679,062
Cash rent	374	9,919	3,325	3,589	47,309	182,471	94,469	153,989	159,327	34,016	688,788
Share rent	23	360	353	311	2,635	51,858	30,830	194,760	116,741	4,150	402,021
Cash wages, room and board	12,605	42,849	71,142	60,986	507,379	947,015	186,916	285,163	443,858	342,511	2,900,424
Family wages	5,071	12,779	20,940	18,557	215,128	321,695	94,027	189,402	233,175	104,010	1,214,784
Non-family wages	7,534	30,070	50,202	42,429	292,251	625,320	92,889	95,761	210,683	238,501	1,685,640
Interest	2,802	20,526	21,401	20,051	340,987	381,145	160,732	310,475	441,181	106,795	1,806,095
Repairs to buildings and fences	1,207	5,065	6,940	6,662	113,309	179,547	48,082	79,574	137,813	44,546	622,745
Electricity	1,296	4,655	8,042	5,792	106,192	181,908	57,611	88,496	102,771	40,100	596,863
Telephone	449	2,062	2,781	2,604	23,507	49,138	20,633	48,507	51,130	14,780	215,591
Heating fuel	1,008	1,040	4,016	2,445	48,394	106,144	13,832	21,289	42,956	23,969	265,093
Machinery fuel	1,786	13,263	13,048	14,216	125,117	246,998	167,057	432,528	352,695	59,812	1,426,520
Machine repairs and other	2,144	18,666	18,664	21,034	226,796	374,069	195,610	429,297	428,979	84,049	1,799,308
Business insurance	937	3,811	4,728	4,763	116,680	149,140	36,053	60,969	73,555	28,063	478,699
Custom work	2,209	7,884	5,121	4,844	70,186	102,128	90,499	149,382	-64,398	42,591	410,446
Stabilization premiums	2	12	449	238	109,547	0	137	59	28	20	110,492
Crop and hail insurance	18	965	297	1,761	19,923	36,403	56,447	194,762	95,267	1,869	407,712
Fertilizer and lime	1,598	33,584	11,384	17,849	201,240	353,388	311,693	582,474	474,698	51,752	2,039,660
Pesticides	348	21,440	6,119	11,145	76,172	231,229	221,240	463,749	287,153	25,511	1,344,106
Commercial seed	930	8,440	9,092	5,322	106,234	265,164	88,136	143,738	112,625	45,149	784,830
Irrigation	0	0	0	0	0	0	0	2,040	14,659	3,132	19,831
Twine, wire and containers	1,437	5,350	6,178	5,422	62,462	101,768	10,996	14,444	26,870	48,005	282,932
Commercial feed	24,250	28,416	85,931	66,079	1,039,336	1,051,605	322,888	215,490	820,146	301,314	3,955,455
Livestock and poultry purchases	3,495	6,404	7,964	5,455	17,779	198,939	46,755	52,927	534,495	25,416	899,629
Artificial insemination and veterinary fees	568	3,722	5,726	3,848	111,989	131,586	35,590	45,310	109,347	27,795	475,481
Legal and accounting fees	1,118	4,546	7,149	6,466	87,696	142,718	50,271	96,669	123,859	46,188	566,680
Other	648	3,876	5,657	4,238	53,668	157,117	41,027	103,414	143,562	47,329	560,537
<b>Total gross operating expenses</b>	<b>61,467</b>	<b>249,377</b>	<b>308,121</b>	<b>277,521</b>	<b>3,713,314</b>	<b>5,828,435</b>	<b>2,342,985</b>	<b>4,358,659</b>	<b>5,134,302</b>	<b>1,464,818</b>	<b>23,739,000</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	49,601	108,883	0	0	0	0	158,484
Cash wages	0	0	0	0	0	1,983	0	0	0	0	1,983
Interest	0	0	0	218	14,798	0	0	0	7,370	0	22,386
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	0	0	0
Machinery fuel	0	0	0	0	0	5,605	0	38,860	0	0	44,465
Fertilizer and lime	0	0	178	0	0	0	0	0	0	0	178
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	0	19	80	26	0	0	0	0	0	0	125
<b>Total rebates</b>	<b>0</b>	<b>19</b>	<b>258</b>	<b>244</b>	<b>64,399</b>	<b>116,471</b>	<b>0</b>	<b>38,860</b>	<b>7,370</b>	<b>0</b>	<b>227,621</b>
<b>Operating expenses after rebates</b>	<b>61,467</b>	<b>249,358</b>	<b>307,863</b>	<b>277,277</b>	<b>3,648,915</b>	<b>5,711,964</b>	<b>2,342,985</b>	<b>4,319,799</b>	<b>5,126,932</b>	<b>1,464,818</b>	<b>23,511,379</b>
Depreciation on buildings	1,301	8,215	15,389	9,118	141,294	307,831	36,788	75,378	160,864	83,241	839,419
Depreciation on machinery	3,056	25,299	23,377	24,446	311,200	611,390	323,498	829,576	827,614	126,138	3,105,594
<b>Total depreciation</b>	<b>4,357</b>	<b>33,514</b>	<b>38,766</b>	<b>33,564</b>	<b>452,494</b>	<b>919,221</b>	<b>360,286</b>	<b>904,954</b>	<b>988,478</b>	<b>209,379</b>	<b>3,945,013</b>
Total expenses before rebates	65,824	282,891	346,887	311,085	4,165,808	6,747,656	2,703,271	5,263,613	6,122,780	1,674,197	27,684,013
<b>Total rebates</b>	<b>0</b>	<b>19</b>	<b>258</b>	<b>244</b>	<b>64,399</b>	<b>116,471</b>	<b>0</b>	<b>38,860</b>	<b>7,370</b>	<b>0</b>	<b>227,621</b>
<b>Total expenses after rebates</b>	<b>65,824</b>	<b>282,872</b>	<b>346,629</b>	<b>310,841</b>	<b>4,101,409</b>	<b>6,631,185</b>	<b>2,703,271</b>	<b>5,224,753</b>	<b>6,115,410</b>	<b>1,674,197</b>	<b>27,456,392</b>

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

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

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

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	217	2,572	2,745	2,473	102,440	86,922	57,145	192,937	106,035	16,275	569,761
Cash rent	383	10,018	3,357	3,640	51,111	187,945	101,581	163,074	172,073	34,710	727,892
Share rent	22	370	343	332	2,505	53,131	28,424	199,897	108,803	4,070	397,897
Cash wages, room and board	12,641	43,828	71,004	63,509	521,657	978,726	192,478	284,359	451,559	354,799	2,974,560
Family wages	5,080	14,545	22,899	18,542	228,467	345,141	95,398	185,100	241,131	108,545	1,264,849
Non-family wages	7,561	29,283	48,105	44,967	293,190	633,585	97,080	99,259	210,428	246,254	1,709,711
Interest	2,751	23,495	23,594	21,582	372,740	436,526	177,405	340,435	493,763	118,721	2,011,012
Repairs to buildings and fences	1,209	5,117	7,148	6,400	120,016	184,426	46,233	75,957	134,486	43,120	624,112
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	2,106	2,809	2,656	24,582	51,595	21,281	52,187	52,384	15,076	225,155
Heating fuel	868	985	3,348	2,388	40,029	101,462	13,422	19,360	41,254	27,149	250,265
Machinery fuel	1,744	12,581	12,540	13,305	120,625	233,506	148,185	379,984	309,773	57,769	1,290,012
Machine repairs and other	2,184	18,994	18,867	21,700	234,087	381,507	199,333	432,797	423,670	88,924	1,822,063
Business insurance	955	3,810	4,822	4,858	118,430	152,122	36,774	62,188	76,497	28,091	488,547
Custom work	2,040	8,509	5,502	5,284	88,448	120,249	82,047	143,407	-81,664	53,241	427,063
Stabilization premiums	0	0	681	0	106,695	0	29	27	0	0	107,432
Crop and hail insurance	9	813	312	781	20,075	40,446	58,473	170,601	91,755	2,173	385,438
Fertilizer and lime	1,710	35,571	11,995	19,523	201,080	371,223	306,296	555,825	482,946	53,120	2,039,289
Pesticides	365	20,722	6,493	11,514	79,341	241,345	229,791	486,037	297,114	25,559	1,398,281
Commercial seed	964	8,963	9,807	6,969	110,624	270,339	94,359	155,574	120,460	54,655	832,713
Irrigation	0	0	0	0	0	0	0	2,055	14,755	3,184	19,994
Twine, wire and containers	1,446	5,746	6,162	5,577	64,561	110,630	11,546	14,733	27,945	52,087	300,433
Commercial feed	26,204	29,194	82,049	65,811	997,763	999,025	329,181	206,967	831,461	289,964	3,857,619
Livestock and poultry purchases	3,889	4,856	6,995	4,788	28,085	226,933	44,795	53,406	646,744	35,052	1,055,543
Artificial insemination and veterinary fees	573	3,751	5,595	3,930	115,911	133,270	36,995	46,176	113,083	28,819	488,103
Legal and accounting fees	1,141	4,749	7,607	7,048	90,327	154,136	51,276	106,336	128,813	50,807	602,240
Other	674	3,720	5,374	4,365	55,815	160,888	45,861	95,141	142,988	49,238	564,065
<b>Total gross operating expenses</b>	<b>63,770</b>	<b>255,051</b>	<b>307,215</b>	<b>284,544</b>	<b>3,774,945</b>	<b>5,858,987</b>	<b>2,371,558</b>	<b>4,327,336</b>	<b>5,281,246</b>	<b>1,527,104</b>	<b>24,051,756</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	51,762	350	0	0	0	0	52,112
Cash wages	0	0	0	0	0	2,850	0	0	0	0	2,850
Interest	0	0	3,004	211	15,912	0	0	0	4,956	0	24,083
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	0	0	0
Machinery fuel	0	0	0	0	0	5,085	0	34,725	0	0	39,810
Fertilizer and lime	0	0	194	0	0	0	0	0	0	0	194
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	0	34	100	26	0	0	0	0	0	0	160
<b>Total rebates</b>	<b>0</b>	<b>34</b>	<b>3,298</b>	<b>237</b>	<b>67,674</b>	<b>8,285</b>	<b>0</b>	<b>34,725</b>	<b>4,956</b>	<b>0</b>	<b>119,209</b>
<b>Operating expenses after rebates</b>	<b>63,770</b>	<b>255,017</b>	<b>303,917</b>	<b>284,307</b>	<b>3,707,271</b>	<b>5,850,702</b>	<b>2,371,558</b>	<b>4,292,611</b>	<b>5,276,290</b>	<b>1,527,104</b>	<b>23,932,547</b>
Depreciation on buildings	1,466	8,899	16,167	10,046	148,684	314,927	41,218	83,055	172,513	81,168	878,143
Depreciation on machinery	3,231	27,007	23,915	23,966	317,462	628,787	341,442	874,118	863,876	132,793	3,236,597
<b>Total depreciation</b>	<b>4,697</b>	<b>35,906</b>	<b>40,082</b>	<b>34,012</b>	<b>466,146</b>	<b>943,714</b>	<b>382,660</b>	<b>957,173</b>	<b>1,036,389</b>	<b>213,961</b>	<b>4,114,740</b>
Total expenses before rebates	68,467	290,957	347,297	318,556	4,241,091	6,802,701	2,754,218	5,284,509	6,317,635	1,741,065	28,166,496
<b>Total rebates</b>	<b>0</b>	<b>34</b>	<b>3,298</b>	<b>237</b>	<b>67,674</b>	<b>8,285</b>	<b>0</b>	<b>34,725</b>	<b>4,956</b>	<b>0</b>	<b>119,209</b>
<b>Total expenses after rebates</b>	<b>68,467</b>	<b>290,923</b>	<b>343,999</b>	<b>318,319</b>	<b>4,173,417</b>	<b>6,794,416</b>	<b>2,754,218</b>	<b>5,249,784</b>	<b>6,312,679</b>	<b>1,741,065</b>	<b>28,047,287</b>

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

Farm Operating Expenses and Depreciation Charges – November 2009

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

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	226	2,623	2,854	2,621	104,994	84,317	59,431	191,008	104,975	16,601	569,650
Cash rent	393	11,020	3,455	3,968	57,303	201,101	106,697	168,782	179,816	34,596	767,131
Share rent	22	377	332	346	2,405	54,435	27,879	195,211	109,891	3,992	394,890
Cash wages, room and board	12,801	45,699	74,340	67,420	551,957	1,040,676	200,129	282,152	477,408	363,993	3,116,575
Family wages	5,140	15,679	24,672	19,407	244,307	371,718	98,695	182,418	256,313	111,633	1,329,981
Non-family wages	7,661	30,020	49,668	48,013	307,650	668,958	101,434	99,734	221,095	252,360	1,786,594
Interest	3,033	25,635	25,336	23,894	426,806	481,966	195,374	367,663	532,950	133,175	2,215,832
Repairs to buildings and fences	1,258	5,333	7,362	6,651	120,184	180,330	45,817	77,085	136,874	46,128	627,022
Electricity	1,332	4,732	8,123	6,330	111,562	181,905	59,645	88,140	97,102	41,473	600,344
Telephone	483	2,173	2,781	2,709	25,045	52,111	21,464	51,232	53,934	14,970	226,902
Heating fuel	904	951	3,172	2,373	41,862	114,801	15,978	20,723	49,524	31,328	281,616
Machinery fuel	1,843	12,197	12,679	13,489	121,763	233,545	152,568	394,518	315,717	58,236	1,316,555
Machine repairs and other	2,224	19,831	19,576	22,343	243,450	384,196	202,338	438,893	443,786	89,644	1,866,281
Business insurance	979	3,859	4,909	4,873	124,588	154,861	37,399	63,432	79,174	27,894	501,968
Custom work	2,344	8,826	5,643	4,536	98,783	114,213	84,168	153,445	-61,973	50,805	460,790
Stabilization premiums	3	0	1,547	0	152,173	0	11	9	0	0	153,743
Crop and hail insurance	8	1,137	323	540	21,107	35,458	43,208	146,751	82,002	2,325	332,859
Fertilizer and lime	1,641	37,322	12,676	19,995	194,953	371,210	276,670	502,479	476,887	54,765	1,948,598
Pesticides	335	23,155	7,553	12,839	81,263	254,839	222,453	500,989	319,477	27,174	1,450,077
Commercial seed	1,071	11,828	10,102	8,839	119,521	292,014	87,543	156,919	124,491	58,973	871,301
Irrigation	0	0	0	0	0	0	0	2,097	15,495	3,172	20,764
Twine, wire and containers	1,569	5,779	6,572	5,737	68,013	122,532	11,084	14,880	28,783	56,516	321,465
Commercial feed	24,979	27,249	78,090	61,560	951,826	905,000	317,013	189,530	778,338	275,514	3,609,099
Livestock and poultry purchases	4,063	3,522	7,022	4,970	38,707	273,664	52,226	64,590	959,764	39,685	1,448,213
Artificial insemination and veterinary fees	635	4,010	5,969	4,291	125,794	141,655	40,917	49,324	128,300	31,050	531,945
Legal and accounting fees	1,221	4,961	8,139	7,541	97,553	165,696	56,917	111,653	141,694	58,428	653,803
Other	694	4,210	5,535	4,714	59,990	167,645	46,738	87,530	147,277	52,512	576,847
<b>Total gross operating expenses</b>	<b>64,061</b>	<b>266,429</b>	<b>314,090</b>	<b>292,579</b>	<b>3,941,602</b>	<b>6,008,170</b>	<b>2,363,667</b>	<b>4,319,035</b>	<b>5,721,686</b>	<b>1,572,949</b>	<b>24,864,270</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	60,495	0	0	0	0	0	60,495
Cash wages	0	0	0	0	0	2,946	0	0	0	0	2,946
Interest	0	0	3,001	303	16,380	0	0	0	4,010	0	23,694
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	0	0	0
Machinery fuel	0	0	0	0	0	5,028	0	34,849	0	0	39,877
Fertilizer and lime	0	0	160	0	0	0	0	0	0	0	160
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	0	96	100	31	0	0	0	0	0	0	227
<b>Total rebates</b>	<b>0</b>	<b>96</b>	<b>3,261</b>	<b>334</b>	<b>76,875</b>	<b>7,974</b>	<b>0</b>	<b>34,849</b>	<b>4,010</b>	<b>0</b>	<b>127,399</b>
<b>Operating expenses after rebates</b>	<b>64,061</b>	<b>266,333</b>	<b>310,829</b>	<b>292,245</b>	<b>3,864,727</b>	<b>6,000,196</b>	<b>2,363,667</b>	<b>4,284,186</b>	<b>5,717,676</b>	<b>1,572,949</b>	<b>24,736,871</b>
Depreciation on buildings	1,638	9,806	16,935	11,361	157,203	316,060	45,015	90,359	179,748	77,889	906,014
Depreciation on machinery	3,368	26,336	25,639	26,846	336,376	649,090	353,457	876,209	893,053	138,719	3,329,093
<b>Total depreciation</b>	<b>5,006</b>	<b>36,142</b>	<b>42,574</b>	<b>38,207</b>	<b>493,579</b>	<b>965,150</b>	<b>398,472</b>	<b>966,568</b>	<b>1,072,801</b>	<b>216,608</b>	<b>4,235,107</b>
Total expenses before rebates	69,067	302,571	356,664	330,786	4,435,181	6,973,320	2,762,139	5,285,603	6,794,487	1,789,557	29,099,377
<b>Total rebates</b>	<b>0</b>	<b>96</b>	<b>3,261</b>	<b>334</b>	<b>76,875</b>	<b>7,974</b>	<b>0</b>	<b>34,849</b>	<b>4,010</b>	<b>0</b>	<b>127,399</b>
<b>Total expenses after rebates</b>	<b>69,067</b>	<b>302,475</b>	<b>353,403</b>	<b>330,452</b>	<b>4,358,306</b>	<b>6,965,346</b>	<b>2,762,139</b>	<b>5,250,754</b>	<b>6,790,477</b>	<b>1,789,557</b>	<b>28,971,978</b>

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

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

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	241	2,700	2,877	2,569	109,162	84,401	61,431	191,009	104,965	17,597	576,951
Cash rent	391	11,611	3,566	4,166	62,785	211,122	113,466	169,437	194,218	34,415	805,177
Share rent	23	371	306	369	2,261	52,459	24,883	193,552	99,012	3,950	377,186
Cash wages, room and board	13,227	48,105	76,015	71,912	589,528	1,096,206	213,086	289,714	488,071	395,179	3,281,043
Family wages	5,306	17,043	25,942	20,405	263,681	396,545	104,558	186,027	263,446	121,197	1,404,150
Non-family wages	7,921	31,062	50,073	51,507	325,847	699,661	108,528	103,687	224,625	273,982	1,876,893
Interest	2,917	28,996	26,158	25,644	491,091	565,470	226,358	398,781	576,718	148,277	2,490,410
Repairs to buildings and fences	1,272	5,499	7,914	6,847	128,137	181,668	53,047	81,327	143,403	48,334	657,448
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	2,221	2,837	2,763	25,940	54,717	22,564	53,849	57,706	15,419	238,513
Heating fuel	1,325	1,373	4,477	3,063	53,330	148,928	18,062	23,321	61,434	43,776	359,089
Machinery fuel	2,248	14,995	15,232	16,357	156,399	283,837	185,778	456,871	384,869	69,559	1,586,145
Machine repairs and other	2,289	20,511	20,118	23,497	259,160	402,078	202,186	444,640	456,002	88,581	1,919,062
Business insurance	1,006	3,994	5,056	4,990	129,572	160,281	38,521	64,700	80,758	28,843	517,721
Custom work	2,712	7,327	7,143	4,416	112,910	151,509	79,357	137,271	-49,728	71,498	524,415
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	34,654	12,449	19,901	193,834	363,698	288,358	575,892	513,237	60,211	2,063,745
Pesticides	366	25,175	8,015	13,332	87,963	257,207	231,052	567,378	330,559	28,059	1,549,106
Commercial seed	1,187	10,436	10,270	9,981	133,366	314,225	89,354	148,167	115,553	65,172	897,711
Irrigation	0	0	0	0	0	0	0	2,050	16,030	3,147	21,227
Twine, wire and containers	1,578	5,446	7,140	6,076	70,974	147,024	11,860	15,029	30,510	62,478	358,115
Commercial feed	24,086	27,220	79,812	64,638	967,044	931,699	350,698	191,000	858,881	276,557	3,771,634
Livestock and poultry purchases	4,134	2,189	7,224	4,918	69,554	299,195	70,375	109,019	1,088,588	38,716	1,693,912
Artificial insemination and veterinary fees	673	4,368	6,547	4,772	132,727	151,989	45,256	54,745	140,412	31,419	572,908
Legal and accounting fees	1,225	5,110	8,587	8,069	104,382	175,638	58,340	112,211	153,030	61,349	687,941
Other	708	3,914	5,541	5,016	65,089	164,796	48,148	84,904	146,394	52,305	576,815
<b>Total gross operating expenses</b>	<b>64,975</b>	<b>272,098</b>	<b>326,159</b>	<b>310,283</b>	<b>4,239,322</b>	<b>6,412,434</b>	<b>2,538,030</b>	<b>4,586,679</b>	<b>6,157,190</b>	<b>1,689,100</b>	<b>26,596,268</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	63,799	0	0	650	0	0	64,449
Cash wages	0	0	0	0	0	2,329	0	0	0	0	2,329
Interest	0	0	451	300	15,696	0	0	0	6,109	0	22,556
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	2,700	0	2,700
Machinery fuel	0	0	0	0	0	3,885	0	34,997	0	0	38,882
Fertilizer and lime	0	0	0	0	0	0	0	0	0	0	0
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	0	40	0	0	0	0	0	0	0	0	40
<b>Total rebates</b>	<b>0</b>	<b>40</b>	<b>451</b>	<b>300</b>	<b>79,495</b>	<b>6,214</b>	<b>0</b>	<b>35,647</b>	<b>8,809</b>	<b>0</b>	<b>130,956</b>
<b>Operating expenses after rebates</b>	<b>64,975</b>	<b>272,058</b>	<b>325,708</b>	<b>309,983</b>	<b>4,159,827</b>	<b>6,406,220</b>	<b>2,538,030</b>	<b>4,551,032</b>	<b>6,148,381</b>	<b>1,689,100</b>	<b>26,465,312</b>
Depreciation on buildings	1,792	10,569	17,550	12,285	164,755	311,073	49,048	97,983	189,743	76,331	931,129
Depreciation on machinery	3,702	28,756	28,778	30,056	366,322	690,781	350,789	851,808	895,230	145,492	3,391,714
<b>Total depreciation</b>	<b>5,494</b>	<b>39,325</b>	<b>46,328</b>	<b>42,341</b>	<b>531,077</b>	<b>1,001,854</b>	<b>399,837</b>	<b>949,791</b>	<b>1,084,973</b>	<b>221,823</b>	<b>4,322,843</b>
Total expenses before rebates	70,469	311,423	372,487	352,624	4,770,399	7,414,288	2,937,867	5,536,470	7,242,163	1,910,923	30,919,111
<b>Total rebates</b>	<b>0</b>	<b>40</b>	<b>451</b>	<b>300</b>	<b>79,495</b>	<b>6,214</b>	<b>0</b>	<b>35,647</b>	<b>8,809</b>	<b>0</b>	<b>130,956</b>
<b>Total expenses after rebates</b>	<b>70,469</b>	<b>311,383</b>	<b>372,036</b>	<b>352,324</b>	<b>4,690,904</b>	<b>7,408,074</b>	<b>2,937,867</b>	<b>5,500,823</b>	<b>7,233,354</b>	<b>1,910,923</b>	<b>30,788,155</b>

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

Farm Operating Expenses and Depreciation Charges – November 2009

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

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	236	2,749	2,921	2,595	117,762	91,153	60,662	207,015	100,254	17,829	603,175
Cash rent	391	11,195	3,554	4,215	68,202	219,827	120,362	179,358	204,357	36,390	847,851
Share rent	22	353	275	314	2,546	57,705	24,037	174,197	101,982	4,266	365,698
Cash wages, room and board	13,761	50,398	79,289	75,192	617,700	1,188,265	240,555	294,030	510,367	415,452	3,485,009
Family wages	5,217	18,009	26,752	21,586	275,384	425,138	116,012	184,200	270,411	127,728	1,470,436
Non-family wages	8,544	32,389	52,537	53,606	342,316	763,127	124,543	109,830	239,956	287,724	2,014,573
Interest	2,979	28,808	26,580	26,574	511,287	553,557	223,764	376,536	570,206	142,797	2,463,088
Repairs to buildings and fences	1,332	5,628	7,844	7,452	132,769	191,498	56,482	85,342	146,742	48,667	683,756
Electricity	1,324	4,971	8,228	6,757	114,356	199,658	61,356	89,876	116,858	42,353	645,737
Telephone	506	2,253	2,865	2,874	26,978	57,979	23,868	55,464	60,014	16,054	248,855
Heating fuel	1,428	1,510	4,502	3,443	62,763	189,675	23,096	30,093	76,023	56,256	448,789
Machinery fuel	2,282	15,631	14,775	16,611	162,678	296,201	187,709	425,391	381,717	70,255	1,573,250
Machine repairs and other	2,308	21,004	20,596	23,940	265,056	408,443	211,340	458,690	469,118	91,880	1,972,375
Business insurance	1,056	4,205	5,258	5,240	132,667	168,295	39,802	65,917	83,795	29,708	535,943
Custom work	2,403	9,372	9,247	6,262	140,348	146,370	94,410	147,813	-2,455	58,902	612,672
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	1,726	34,272	12,086	19,408	210,943	427,314	347,343	644,816	556,862	63,529	2,318,299
Pesticides	373	26,445	8,084	13,820	92,432	267,428	231,251	600,458	330,161	29,898	1,600,350
Commercial seed	1,331	4,341	11,063	9,715	142,366	347,703	96,121	154,135	121,409	66,967	955,151
Irrigation	0	0	0	0	0	0	0	1,969	16,081	3,125	21,175
Twine, wire and containers	1,696	4,936	7,231	5,813	71,831	154,937	12,508	14,424	33,072	66,177	372,625
Commercial feed	27,496	31,187	89,472	74,595	1,063,426	1,064,842	413,934	236,607	1,007,575	298,151	4,307,285
Livestock and poultry purchases	4,410	1,301	7,887	5,029	73,640	361,856	95,030	138,477	1,048,436	59,154	1,795,220
Artificial insemination and veterinary fees	688	4,455	6,794	5,058	142,528	162,340	49,555	59,462	150,019	33,371	614,270
Legal and accounting fees	1,474	5,641	9,364	8,715	111,689	187,851	62,213	116,043	156,688	63,803	723,480
Other	701	3,810	5,890	5,066	65,219	166,444	47,907	91,102	155,909	54,730	596,777
<b>Total gross operating expenses</b>	<b>69,935</b>	<b>275,718</b>	<b>344,148</b>	<b>329,065</b>	<b>4,485,966</b>	<b>6,947,443</b>	<b>2,770,661</b>	<b>4,794,992</b>	<b>6,477,140</b>	<b>1,772,369</b>	<b>28,267,435</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	71,419	0	0	29,222	0	0	100,641
Cash wages	0	0	0	0	0	2,280	0	0	0	0	2,280
Interest	0	0	803	305	15,624	0	0	0	5,588	0	22,320
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	13,000	0	13,000
Machinery fuel	0	0	0	0	0	3,018	0	1,824	0	0	4,842
Fertilizer and lime	0	0	0	0	0	0	0	0	0	0	0
Pesticides	0	0	0	0	0	0	0	0	0	0	0
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	0	40	0	0	0	0	0	0	0	0	40
<b>Total rebates</b>	<b>0</b>	<b>40</b>	<b>803</b>	<b>305</b>	<b>87,043</b>	<b>5,298</b>	<b>0</b>	<b>31,046</b>	<b>18,588</b>	<b>0</b>	<b>143,123</b>
<b>Operating expenses after rebates</b>	<b>69,935</b>	<b>275,678</b>	<b>343,345</b>	<b>328,760</b>	<b>4,398,923</b>	<b>6,942,145</b>	<b>2,770,661</b>	<b>4,763,946</b>	<b>6,458,552</b>	<b>1,772,369</b>	<b>28,124,312</b>
Depreciation on buildings	2,003	11,332	18,057	13,361	173,984	311,362	52,901	103,875	199,448	76,021	962,344
Depreciation on machinery	3,947	29,116	30,259	32,013	382,365	705,518	362,308	875,975	922,739	145,316	3,489,556
<b>Total depreciation</b>	<b>5,950</b>	<b>40,448</b>	<b>48,316</b>	<b>45,374</b>	<b>556,349</b>	<b>1,016,880</b>	<b>415,209</b>	<b>979,850</b>	<b>1,122,187</b>	<b>221,337</b>	<b>4,451,900</b>
Total expenses before rebates	75,885	316,166	392,464	374,439	5,042,315	7,964,323	3,185,870	5,774,842	7,599,327	1,993,706	32,719,335
<b>Total rebates</b>	<b>0</b>	<b>40</b>	<b>803</b>	<b>305</b>	<b>87,043</b>	<b>5,298</b>	<b>0</b>	<b>31,046</b>	<b>18,588</b>	<b>0</b>	<b>143,123</b>
<b>Total expenses after rebates</b>	<b>75,885</b>	<b>316,126</b>	<b>391,661</b>	<b>374,134</b>	<b>4,955,272</b>	<b>7,959,025</b>	<b>3,185,870</b>	<b>5,743,796</b>	<b>7,580,739</b>	<b>1,993,706</b>	<b>32,576,212</b>

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



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

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	248	2,853	3,046	2,660	124,683	95,711	64,599	205,274	95,300	18,412	612,786
Cash rent	372	11,846	3,945	4,786	77,516	238,747	131,912	188,033	225,363	40,312	922,832
Share rent	11	390	272	317	2,617	60,383	24,884	169,426	92,337	4,213	354,850
Cash wages, room and board	14,153	52,927	84,200	78,547	657,668	1,204,954	254,293	301,350	528,599	450,840	3,627,531
Family wages	5,055	19,073	28,083	22,811	292,246	426,324	120,496	184,073	274,819	139,411	1,512,391
Non-family wages	9,098	33,854	56,117	55,736	365,422	778,630	133,797	117,277	253,780	311,429	2,115,140
Interest	3,185	26,144	26,015	23,062	477,934	549,518	213,689	331,235	521,303	132,976	2,305,061
Repairs to buildings and fences	1,354	5,818	7,538	7,469	130,955	188,402	58,421	83,585	139,953	47,295	670,790
Electricity	1,349	5,062	8,434	6,996	114,356	206,256	61,145	96,167	142,567	46,639	688,971
Telephone	523	2,442	3,066	3,046	28,461	59,714	24,695	56,019	63,615	16,634	258,215
Heating fuel	1,378	1,450	4,286	3,056	54,168	165,486	23,720	31,306	55,834	46,278	386,962
Machinery fuel	2,136	14,879	14,273	15,546	154,567	264,521	172,759	366,268	336,526	66,039	1,407,514
Machine repairs and other	2,528	22,880	21,706	25,825	277,698	423,043	223,013	464,084	482,612	96,219	2,039,608
Business insurance	1,137	4,488	5,836	5,659	141,908	178,056	43,120	70,831	88,630	31,342	571,007
Custom work	2,595	9,039	8,820	7,680	153,668	169,000	103,851	154,400	-1,198	70,224	678,079
Stabilization premiums	3	0	27	0	55,742	0	3	5	0	0	55,780
Crop and hail insurance	19	1,724	372	311	26,600	45,965	51,816	176,318	122,756	3,151	429,032
Fertilizer and lime	1,742	38,205	12,057	20,895	210,780	417,885	332,356	587,814	546,838	63,200	2,231,772
Pesticides	381	28,656	7,956	14,853	98,141	261,639	244,542	553,766	309,237	31,247	1,550,418
Commercial seed	1,524	5,918	11,322	10,808	154,179	382,919	113,502	162,116	138,636	72,749	1,053,673
Irrigation	0	0	0	0	0	0	0	1,965	15,861	3,131	20,957
Twine, wire and containers	1,628	5,919	8,141	5,969	74,817	164,831	12,842	15,845	32,695	69,763	392,450
Commercial feed	28,220	32,608	92,142	74,628	1,118,754	1,137,985	488,572	292,293	1,300,213	331,706	4,897,121
Livestock and poultry purchases	4,167	1,793	7,126	4,617	84,044	366,496	84,772	180,400	630,026	74,421	1,437,862
Artificial insemination and veterinary fees	728	4,751	7,253	5,483	150,620	168,578	54,965	63,377	152,268	35,543	643,566
Legal and accounting fees	1,745	6,160	10,079	9,412	115,039	200,437	64,464	120,123	162,931	64,441	754,831
Other	693	4,242	6,083	5,061	69,132	161,450	46,705	92,013	149,673	56,166	591,218
<b>Total gross operating expenses</b>	<b>71,819</b>	<b>290,194</b>	<b>353,995</b>	<b>336,686</b>	<b>4,554,047</b>	<b>7,111,976</b>	<b>2,894,640</b>	<b>4,764,013</b>	<b>6,332,575</b>	<b>1,872,941</b>	<b>28,582,886</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	72,982	0	0	15,291	0	0	88,273
Cash wages	0	0	0	0	0	2,462	0	0	0	0	2,462
Interest	0	0	737	0	5,800	0	0	0	5,914	0	12,451
Electricity	0	0	0	0	0	6,700	0	0	0	0	6,700
Heating fuel	0	0	0	0	0	0	0	0	199	0	199
Machinery fuel	0	0	0	0	0	3,472	0	1,305	0	0	4,777
Fertilizer and lime	0	0	0	0	0	0	0	0	0	0	0
Pesticides	0	0	0	0	0	0	0	0	5,336	0	5,336
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	0	33	0	0	0	0	0	0	0	0	33
<b>Total rebates</b>	<b>0</b>	<b>33</b>	<b>737</b>	<b>0</b>	<b>78,782</b>	<b>12,634</b>	<b>0</b>	<b>16,596</b>	<b>11,449</b>	<b>0</b>	<b>120,231</b>
<b>Operating expenses after rebates</b>	<b>71,819</b>	<b>290,161</b>	<b>353,258</b>	<b>336,686</b>	<b>4,475,265</b>	<b>7,099,342</b>	<b>2,894,640</b>	<b>4,747,417</b>	<b>6,321,126</b>	<b>1,872,941</b>	<b>28,462,655</b>
Depreciation on buildings	2,107	11,804	18,911	14,383	185,680	317,535	58,600	110,906	205,405	80,782	1,006,113
Depreciation on machinery	4,103	26,774	29,935	31,660	375,161	749,760	355,442	833,359	906,122	164,291	3,476,607
<b>Total depreciation</b>	<b>6,210</b>	<b>38,578</b>	<b>48,846</b>	<b>46,043</b>	<b>560,841</b>	<b>1,067,295</b>	<b>414,042</b>	<b>944,265</b>	<b>1,111,527</b>	<b>245,073</b>	<b>4,482,720</b>
Total expenses before rebates	78,029	328,772	402,841	382,729	5,114,888	8,179,271	3,308,682	5,708,278	7,444,102	2,118,014	33,065,606
<b>Total rebates</b>	<b>0</b>	<b>33</b>	<b>737</b>	<b>0</b>	<b>78,782</b>	<b>12,634</b>	<b>0</b>	<b>16,596</b>	<b>11,449</b>	<b>0</b>	<b>120,231</b>
<b>Total expenses after rebates</b>	<b>78,029</b>	<b>328,739</b>	<b>402,104</b>	<b>382,729</b>	<b>5,036,106</b>	<b>8,166,637</b>	<b>3,308,682</b>	<b>5,691,682</b>	<b>7,432,653</b>	<b>2,118,014</b>	<b>32,945,375</b>

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

Farm Operating Expenses and Depreciation Charges – November 2009

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

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	268	2,973	3,098	2,766	132,211	98,391	66,910	204,507	95,130	19,537	625,791
Cash rent	381	12,792	3,739	4,677	80,696	248,115	136,348	199,042	225,727	41,003	952,520
Share rent	4	342	263	318	2,506	54,218	22,794	157,438	103,470	3,612	344,965
Cash wages, room and board	14,991	55,581	86,907	80,957	674,045	1,233,916	271,352	310,660	521,161	462,737	3,712,307
Family wages	5,024	20,198	28,650	23,780	298,544	431,663	126,295	184,901	265,775	143,915	1,528,743
Non-family wages	9,967	35,383	58,257	57,177	375,501	802,253	145,057	125,759	255,386	318,822	2,183,564
Interest	3,574	27,310	27,451	25,586	472,774	534,473	219,684	337,862	520,025	132,687	2,301,426
Repairs to buildings and fences	1,539	6,235	8,539	7,940	136,994	196,705	59,835	85,206	141,821	49,753	694,567
Electricity	1,394	5,632	8,265	6,926	116,643	199,626	62,953	99,052	149,695	44,355	694,541
Telephone	541	2,513	3,173	3,077	29,315	60,613	25,873	58,260	65,842	17,235	266,442
Heating fuel	1,448	1,701	5,104	3,616	69,197	212,920	26,749	34,133	77,519	53,389	485,776
Machinery fuel	2,221	16,012	14,987	17,026	163,864	281,353	181,468	390,535	360,741	71,322	1,499,529
Machine repairs and other	2,806	23,888	21,569	25,667	284,016	433,953	230,890	464,938	481,550	99,802	2,069,079
Business insurance	1,246	4,901	6,157	6,281	152,352	192,300	46,198	75,334	96,426	33,849	615,044
Custom work	2,960	9,797	10,731	9,103	172,925	195,129	119,428	172,031	1,859	76,626	770,589
Stabilization premiums	4	0	35	0	181,526	0	0	0	0	0	181,565
Crop and hail insurance	142	1,613	458	270	24,300	61,232	65,125	220,745	168,363	2,822	545,070
Fertilizer and lime	1,891	35,174	12,793	21,804	208,950	428,204	380,955	698,937	590,585	77,923	2,457,216
Pesticides	415	26,818	8,612	15,770	94,819	266,856	264,105	613,961	349,837	32,175	1,673,368
Commercial seed	1,425	7,492	11,642	11,214	166,972	382,429	122,981	175,158	143,916	73,551	1,096,780
Irrigation	0	0	0	0	0	0	0	2,091	14,338	3,117	19,546
Twine, wire and containers	1,823	6,541	9,052	6,600	73,515	178,666	13,287	17,588	36,096	79,026	422,194
Commercial feed	27,019	31,841	88,565	72,465	1,171,409	1,148,588	490,168	264,684	1,117,687	342,257	4,754,683
Livestock and poultry purchases	5,654	2,437	11,268	7,090	99,406	232,428	56,336	76,621	629,363	45,952	1,166,555
Artificial insemination and veterinary fees	825	4,846	7,526	5,483	157,206	175,556	59,071	66,263	145,036	36,094	657,906
Legal and accounting fees	2,061	6,759	10,431	9,506	119,641	200,437	68,096	121,813	163,586	63,152	765,482
Other	700	4,388	6,131	4,884	73,971	158,221	49,288	82,812	136,202	54,814	571,411
<b>Total gross operating expenses</b>	<b>75,332</b>	<b>297,586</b>	<b>366,496</b>	<b>349,026</b>	<b>4,859,253</b>	<b>7,174,329</b>	<b>3,039,894</b>	<b>4,929,671</b>	<b>6,335,975</b>	<b>1,916,790</b>	<b>29,344,352</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	77,106	0	0	0	0	0	77,106
Cash wages	0	0	0	0	0	2,624	0	0	0	0	2,624
Interest	0	0	541	0	5,500	0	0	0	5,802	0	11,843
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	2,133	0	2,133
Machinery fuel	0	0	0	0	0	3,001	0	822	0	0	3,823
Fertilizer and lime	0	0	22	0	0	0	0	0	0	0	22
Pesticides	0	0	0	0	0	0	0	0	4,173	0	4,173
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	0	0	0
Livestock purchases	0	0	0	0	0	0	0	0	0	0	0
<b>Total rebates</b>	<b>0</b>	<b>0</b>	<b>563</b>	<b>0</b>	<b>82,606</b>	<b>5,625</b>	<b>0</b>	<b>822</b>	<b>12,108</b>	<b>0</b>	<b>101,724</b>
<b>Operating expenses after rebates</b>	<b>75,332</b>	<b>297,586</b>	<b>365,933</b>	<b>349,026</b>	<b>4,776,647</b>	<b>7,168,704</b>	<b>3,039,894</b>	<b>4,928,849</b>	<b>6,323,867</b>	<b>1,916,790</b>	<b>29,242,628</b>
Depreciation on buildings	2,179	12,015	19,562	15,061	196,238	321,375	66,195	115,496	209,345	86,495	1,043,961
Depreciation on machinery	4,186	26,483	29,773	31,400	405,215	737,350	376,729	840,332	935,091	166,429	3,552,988
<b>Total depreciation</b>	<b>6,365</b>	<b>38,498</b>	<b>49,335</b>	<b>46,461</b>	<b>601,453</b>	<b>1,058,725</b>	<b>442,924</b>	<b>955,828</b>	<b>1,144,436</b>	<b>252,924</b>	<b>4,596,949</b>
Total expenses before rebates	81,697	336,084	415,831	395,487	5,460,706	8,233,054	3,482,818	5,885,499	7,480,411	2,169,714	33,941,301
<b>Total rebates</b>	<b>0</b>	<b>0</b>	<b>563</b>	<b>0</b>	<b>82,606</b>	<b>5,625</b>	<b>0</b>	<b>822</b>	<b>12,108</b>	<b>0</b>	<b>101,724</b>
<b>Total expenses after rebates</b>	<b>81,697</b>	<b>336,084</b>	<b>415,268</b>	<b>395,487</b>	<b>5,378,100</b>	<b>8,227,429</b>	<b>3,482,818</b>	<b>5,884,677</b>	<b>7,468,303</b>	<b>2,169,714</b>	<b>33,839,577</b>

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

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

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	276	3,155	3,079	2,893	141,232	101,048	69,305	198,385	95,330	20,336	635,039
Cash rent	351	13,168	3,855	4,939	82,789	252,164	141,066	208,669	235,226	44,183	986,410
Share rent	2	300	217	257	2,300	50,956	18,713	149,086	90,438	2,528	314,797
Cash wages, room and board	15,581	55,926	84,095	80,784	697,537	1,233,988	281,436	307,522	514,865	477,253	3,748,987
Family wages	4,879	20,493	27,397	23,998	307,935	426,769	128,619	178,224	257,449	149,280	1,525,042
Non-family wages	10,702	35,433	56,698	56,786	389,602	807,219	152,817	129,298	257,416	327,973	2,223,945
Interest	3,438	26,908	27,041	25,483	455,904	524,339	217,638	317,511	501,827	129,240	2,229,329
Repairs to buildings and fences	1,650	6,050	9,327	7,797	143,311	198,067	64,923	83,452	143,714	52,339	710,630
Electricity	1,478	5,707	8,182	7,213	118,976	202,219	62,927	97,071	140,713	43,516	688,002
Telephone	557	2,549	3,141	3,169	29,901	62,425	26,065	59,425	65,184	17,771	270,187
Heating fuel	1,562	1,879	5,464	3,847	71,344	203,916	30,972	38,240	78,380	56,774	492,378
Machinery fuel	2,495	17,488	16,635	18,816	188,471	314,782	197,877	431,268	390,313	79,167	1,657,312
Machine repairs and other	3,002	23,935	23,164	26,407	294,728	443,415	232,150	465,793	488,187	100,534	2,101,315
Business insurance	1,340	5,348	6,527	6,790	159,626	206,146	48,660	79,298	100,731	37,200	651,666
Custom work	3,467	10,911	11,281	10,508	201,608	205,705	121,697	193,388	19,951	86,710	865,226
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	1,992	35,171	12,432	20,626	211,889	417,051	373,630	678,704	602,397	83,000	2,436,892
Pesticides	469	26,338	8,772	16,190	97,748	274,820	261,464	617,580	367,243	33,461	1,704,085
Commercial seed	1,701	8,656	10,455	11,755	176,011	390,318	121,530	169,518	144,923	74,361	1,109,228
Irrigation	0	0	0	0	0	0	0	2,251	14,220	3,126	19,597
Twine, wire and containers	1,914	6,205	8,604	6,516	76,745	184,695	13,881	19,449	36,591	79,888	434,488
Commercial feed	28,427	34,233	89,036	71,431	1,209,103	1,159,290	511,537	247,252	960,783	304,283	4,615,375
Livestock and poultry purchases	4,485	1,591	9,428	5,076	94,843	217,889	47,401	52,993	664,532	53,058	1,151,296
Artificial insemination and veterinary fees	893	4,726	7,583	5,538	159,348	175,358	58,393	61,882	138,878	34,364	646,963
Legal and accounting fees	2,297	7,175	10,533	9,934	124,307	199,491	70,820	121,269	162,617	63,468	771,910
Other	742	4,726	6,455	4,737	78,779	157,746	47,061	81,570	140,289	57,907	580,012
<b>Total gross operating expenses</b>	<b>78,138</b>	<b>304,704</b>	<b>365,619</b>	<b>351,107</b>	<b>5,012,397</b>	<b>7,229,359</b>	<b>3,100,048</b>	<b>4,888,446</b>	<b>6,253,808</b>	<b>1,937,134</b>	<b>29,520,760</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	84,384	0	974	0	0	0	85,358
Cash wages	0	0	0	0	0	2,624	0	0	0	0	2,624
Interest	0	0	556	0	3,400	0	0	0	5,591	0	9,547
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	3,702	0	3,702
Machinery fuel	0	0	0	0	0	2,514	0	0	0	0	2,514
Fertilizer and lime	0	0	80	0	0	0	0	0	0	0	80
Pesticides	0	0	0	0	0	0	0	0	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 veterinary fees	0	0	0	0	0	0	0	0	143	0	143
Livestock purchases	0	0	0	0	0	0	0	0	0	0	0
<b>Total rebates</b>	<b>0</b>	<b>0</b>	<b>636</b>	<b>0</b>	<b>87,784</b>	<b>5,138</b>	<b>974</b>	<b>0</b>	<b>18,772</b>	<b>0</b>	<b>113,304</b>
<b>Operating expenses after rebates</b>	<b>78,138</b>	<b>304,704</b>	<b>364,983</b>	<b>351,107</b>	<b>4,924,613</b>	<b>7,224,221</b>	<b>3,099,074</b>	<b>4,888,446</b>	<b>6,235,036</b>	<b>1,937,134</b>	<b>29,407,456</b>
Depreciation on buildings	2,251	12,319	20,304	16,069	204,630	343,174	72,806	118,786	215,690	94,500	1,100,529
Depreciation on machinery	4,462	27,162	30,558	32,590	389,702	711,218	372,102	850,993	924,891	168,389	3,512,067
<b>Total depreciation</b>	<b>6,713</b>	<b>39,481</b>	<b>50,862</b>	<b>48,659</b>	<b>594,332</b>	<b>1,054,392</b>	<b>444,908</b>	<b>969,779</b>	<b>1,140,581</b>	<b>262,889</b>	<b>4,612,596</b>
Total expenses before rebates	84,851	344,185	416,481	399,766	5,606,729	8,283,751	3,544,956	5,858,225	7,394,389	2,200,023	34,133,356
<b>Total rebates</b>	<b>0</b>	<b>0</b>	<b>636</b>	<b>0</b>	<b>87,784</b>	<b>5,138</b>	<b>974</b>	<b>0</b>	<b>18,772</b>	<b>0</b>	<b>113,304</b>
<b>Total expenses after rebates</b>	<b>84,851</b>	<b>344,185</b>	<b>415,845</b>	<b>399,766</b>	<b>5,518,945</b>	<b>8,278,613</b>	<b>3,543,982</b>	<b>5,858,225</b>	<b>7,375,617</b>	<b>2,200,023</b>	<b>34,020,052</b>

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

Farm Operating Expenses and Depreciation Charges – November 2009

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

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	284	3,254	3,199	3,009	150,872	105,797	70,809	196,717	94,337	21,042	649,320
Cash rent	354	13,362	3,976	5,169	85,769	270,099	144,674	227,046	260,833	46,720	1,058,002
Share rent	1	274	206	235	1,811	36,346	12,937	124,024	68,912	2,565	247,311
Cash wages, room and board	16,025	56,272	87,217	83,183	718,378	1,269,812	275,055	316,716	535,821	492,225	3,850,704
Family wages	4,667	20,793	28,075	24,988	316,086	434,149	123,390	178,596	262,606	155,740	1,549,089
Non-family wages	11,359	35,480	59,142	58,195	402,292	835,663	151,665	138,120	273,215	336,485	2,301,615
Interest	3,647	27,670	27,971	26,428	474,702	542,529	221,660	335,874	499,524	132,504	2,292,509
Repairs to buildings and fences	1,703	5,911	9,670	8,288	147,064	209,580	64,519	86,738	148,488	54,535	736,496
Electricity	1,550	5,839	8,427	7,607	121,356	219,043	66,046	101,245	139,306	43,564	713,982
Telephone	556	2,585	3,204	3,204	30,290	64,292	26,626	59,425	67,140	18,040	275,362
Heating fuel	1,789	2,236	6,474	4,441	78,295	215,946	32,276	40,164	87,531	63,163	532,314
Machinery fuel	2,855	19,976	18,964	21,918	215,831	369,556	231,606	534,539	488,784	94,209	1,998,237
Machine repairs and other	3,271	24,270	23,715	27,696	304,373	450,434	227,177	471,271	502,229	104,278	2,138,714
Business insurance	1,445	5,594	6,755	7,014	163,128	210,063	49,789	83,001	106,848	40,102	673,740
Custom work	4,237	11,934	11,188	10,397	222,785	202,399	120,480	211,625	20,443	93,739	909,227
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	2,120	35,864	13,189	21,625	222,207	439,797	357,136	699,409	613,351	85,489	2,490,187
Pesticides	492	26,205	9,336	16,674	98,333	287,267	240,426	659,813	384,019	34,998	1,757,562
Commercial seed	1,713	9,986	10,156	13,329	174,688	392,539	120,706	182,288	149,179	75,918	1,130,501
Irrigation	0	0	0	0	0	0	0	2,353	14,159	3,113	19,625
Twine, wire and containers	1,998	6,454	8,875	6,562	84,459	192,601	13,188	20,289	39,663	78,098	452,188
Commercial feed	26,374	29,815	80,340	65,157	1,050,008	1,009,490	452,830	212,113	897,809	310,067	4,134,005
Livestock and poultry purchases	4,349	2,699	9,555	5,154	131,589	292,739	60,914	84,245	854,496	75,009	1,520,749
Artificial insemination and veterinary fees	956	4,892	7,944	5,760	164,581	180,362	61,820	64,826	146,980	35,818	673,939
Legal and accounting fees	2,686	7,704	10,634	10,867	129,279	209,466	70,985	123,950	169,122	64,416	799,109
Other	786	4,650	6,538	4,804	81,143	177,979	50,609	87,279	141,691	60,592	616,072
<b>Total gross operating expenses</b>	<b>79,206</b>	<b>310,511</b>	<b>367,872</b>	<b>360,181</b>	<b>4,973,565</b>	<b>7,391,767</b>	<b>3,031,609</b>	<b>5,141,269</b>	<b>6,590,046</b>	<b>2,033,680</b>	<b>30,279,706</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	93,393	0	18,419	0	0	0	111,812
Cash wages	0	0	0	0	0	2,624	0	0	0	0	2,624
Interest	0	357	576	0	2,300	0	0	0	5,076	0	8,309
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	3,511	0	3,511
Machinery fuel	0	0	0	0	0	2,816	0	0	0	0	2,816
Fertilizer and lime	0	0	226	0	0	0	0	0	0	0	226
Pesticides	0	0	0	0	0	0	0	0	2	0	2
Commercial seed	0	0	0	0	0	0	0	0	0	0	0
Commercial feed	0	0	0	0	0	0	0	0	0	0	0
Artificial insemination and veterinary fees	0	0	0	0	0	0	0	0	8,011	0	8,011
Livestock purchases	0	0	0	0	0	0	0	0	0	0	0
<b>Total rebates</b>	<b>0</b>	<b>357</b>	<b>802</b>	<b>0</b>	<b>95,693</b>	<b>5,440</b>	<b>18,419</b>	<b>0</b>	<b>16,600</b>	<b>0</b>	<b>137,311</b>
<b>Operating expenses after rebates</b>											
<b>Total gross operating expenses</b>	<b>79,206</b>	<b>310,154</b>	<b>367,070</b>	<b>360,181</b>	<b>4,877,872</b>	<b>7,386,327</b>	<b>3,013,190</b>	<b>5,141,269</b>	<b>6,573,446</b>	<b>2,033,680</b>	<b>30,142,395</b>
Depreciation on buildings	2,370	12,501	20,966	16,630	213,620	362,995	80,911	121,742	222,029	105,543	1,159,307
Depreciation on machinery	4,824	28,223	32,184	34,712	433,571	744,275	379,843	849,456	963,296	170,315	3,640,699
<b>Total depreciation</b>	<b>7,194</b>	<b>40,724</b>	<b>53,150</b>	<b>51,342</b>	<b>647,191</b>	<b>1,107,270</b>	<b>460,754</b>	<b>971,198</b>	<b>1,185,325</b>	<b>275,858</b>	<b>4,800,006</b>
Total expenses before rebates	86,400	351,235	421,022	411,523	5,620,756	8,499,037	3,492,363	6,112,467	7,775,371	2,309,538	35,079,712
<b>Total rebates</b>	<b>0</b>	<b>357</b>	<b>802</b>	<b>0</b>	<b>95,693</b>	<b>5,440</b>	<b>18,419</b>	<b>0</b>	<b>16,600</b>	<b>0</b>	<b>137,311</b>
<b>Total expenses after rebates</b>	<b>86,400</b>	<b>350,878</b>	<b>420,220</b>	<b>411,523</b>	<b>5,525,063</b>	<b>8,493,597</b>	<b>3,473,944</b>	<b>6,112,467</b>	<b>7,758,771</b>	<b>2,309,538</b>	<b>34,942,401</b>

Note(s): The data in this table were last revised in November 2009.

**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
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	339	3,417	3,298	3,162	158,178	107,278	74,623	174,608	93,709	21,625	640,238
Cash rent	248	13,897	4,075	5,582	89,200	279,553	151,908	236,127	276,483	50,458	1,107,531
Share rent	0	235	188	197	2,036	40,526	14,619	102,320	61,839	1,937	223,896
Cash wages, room and board	17,307	57,960	91,142	86,510	754,297	1,326,954	288,808	316,399	551,896	497,147	3,988,420
Family wages	5,040	21,416	29,339	25,988	331,891	453,685	129,559	178,417	270,484	157,297	1,603,117
Non-family wages	12,267	36,544	61,803	60,523	422,406	873,268	159,249	137,982	281,412	339,850	2,385,303
Interest	4,788	29,670	31,791	30,706	557,480	613,157	260,763	386,598	581,397	162,481	2,658,831
Repairs to buildings and fences	1,737	6,148	9,477	8,123	152,211	215,867	63,874	88,039	148,191	57,807	751,473
Electricity	1,635	5,787	9,008	7,584	124,997	232,623	66,112	101,144	158,391	44,958	752,238
Telephone	588	2,658	3,323	3,262	31,956	66,800	27,425	60,316	69,087	18,202	283,616
Heating fuel	1,825	2,326	6,636	4,597	80,643	237,540	33,244	39,762	80,966	64,743	552,281
Machinery fuel	2,998	21,474	20,386	22,795	228,780	391,729	247,818	558,059	518,111	96,093	2,108,244
Machine repairs and other	3,533	25,241	24,426	27,585	312,896	461,244	235,356	470,799	502,731	106,363	2,170,174
Business insurance	1,491	5,806	7,127	7,259	164,755	213,424	53,342	85,800	113,018	41,465	693,488
Custom work	5,085	12,172	12,307	11,748	213,873	218,591	130,119	232,787	40,886	89,990	967,558
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	2,205	38,769	13,387	22,706	219,985	457,389	394,636	720,391	656,286	85,233	2,610,985
Pesticides	521	26,729	9,522	17,924	100,791	286,692	256,054	656,514	397,459	35,523	1,787,731
Commercial seed	1,919	11,484	10,663	14,661	179,929	396,465	124,931	184,110	156,638	75,158	1,155,959
Irrigation	0	0	0	0	0	0	0	2,212	14,022	3,073	19,307
Twine, wire and containers	1,896	6,719	9,301	7,002	86,993	206,084	15,167	19,092	40,456	81,846	474,555
Commercial feed	29,012	29,726	80,179	63,984	1,039,508	947,911	466,415	216,356	915,765	309,137	4,097,994
Livestock and poultry purchases	4,101	1,486	9,217	5,080	130,657	281,865	68,343	133,395	804,624	65,672	1,504,440
Artificial insemination and veterinary fees	1,071	5,137	8,421	6,048	169,519	185,773	66,642	68,391	152,271	36,462	699,735
Legal and accounting fees	2,773	7,781	11,448	11,519	136,648	214,248	77,753	130,148	169,550	68,405	830,273
Other	841	4,882	6,996	4,948	84,956	177,801	50,457	91,643	147,359	63,015	632,900
<b>Total gross operating expenses</b>	<b>86,011</b>	<b>323,940</b>	<b>382,705</b>	<b>374,734</b>	<b>5,180,843</b>	<b>7,601,213</b>	<b>3,237,873</b>	<b>5,275,065</b>	<b>6,808,726</b>	<b>2,080,701</b>	<b>31,351,812</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	99,708	0	24,514	0	0	0	124,222
Cash wages	0	0	0	0	0	2,624	0	0	0	0	2,624
Interest	0	565	580	0	2,300	0	0	0	4,837	0	8,282
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	6,279	0	6,279
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	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	5,875	0	5,875
Livestock purchases	0	0	0	0	0	0	0	0	0	0	0
<b>Total rebates</b>	<b>0</b>	<b>565</b>	<b>791</b>	<b>0</b>	<b>102,008</b>	<b>4,723</b>	<b>24,514</b>	<b>0</b>	<b>16,991</b>	<b>0</b>	<b>149,592</b>
<b>Operating expenses after rebates</b>	<b>86,011</b>	<b>323,375</b>	<b>381,914</b>	<b>374,734</b>	<b>5,078,835</b>	<b>7,596,490</b>	<b>3,213,359</b>	<b>5,275,065</b>	<b>6,791,735</b>	<b>2,080,701</b>	<b>31,202,220</b>
Depreciation on buildings	2,521	12,689	21,812	17,340	221,337	386,067	88,748	124,752	226,870	121,930	1,224,066
Depreciation on machinery	4,875	28,776	31,766	34,344	416,859	739,624	378,150	841,500	973,298	176,338	3,625,530
<b>Total depreciation</b>	<b>7,396</b>	<b>41,465</b>	<b>53,578</b>	<b>51,684</b>	<b>638,196</b>	<b>1,125,691</b>	<b>466,898</b>	<b>966,252</b>	<b>1,200,168</b>	<b>298,268</b>	<b>4,849,596</b>
Total expenses before rebates	93,407	365,405	436,283	426,418	5,819,039	8,726,904	3,704,771	6,241,317	8,008,894	2,378,969	36,201,408
<b>Total rebates</b>	<b>0</b>	<b>565</b>	<b>791</b>	<b>0</b>	<b>102,008</b>	<b>4,723</b>	<b>24,514</b>	<b>0</b>	<b>16,991</b>	<b>0</b>	<b>149,592</b>
<b>Total expenses after rebates</b>	<b>93,407</b>	<b>364,840</b>	<b>435,492</b>	<b>426,418</b>	<b>5,717,031</b>	<b>8,722,181</b>	<b>3,680,257</b>	<b>6,241,317</b>	<b>7,991,903</b>	<b>2,378,969</b>	<b>36,051,816</b>

Note(s): The data in this table were last revised in November 2009.

## Farm Operating Expenses and Depreciation Charges – November 2009

**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
thousands of dollars											
<b>Gross operating expenses</b>											
Property taxes	376	3,581	3,434	3,219	165,296	110,175	78,354	173,211	97,176	22,274	657,096
Cash rent	211	14,453	3,994	5,694	91,876	307,508	161,174	259,740	297,495	54,545	1,196,690
Share rent	0	257	151	205	2,402	42,147	15,935	129,946	76,680	2,227	269,949
Cash wages, room and board	18,346	59,873	91,324	87,375	776,926	1,353,493	298,916	341,711	568,453	504,604	4,101,021
Family wages	5,342	22,123	29,397	26,248	341,847	462,759	134,094	192,691	278,599	159,657	1,652,757
Non-family wages	13,003	37,750	61,927	61,128	435,078	890,734	164,822	149,020	289,854	344,948	2,448,264
Interest	6,543	34,731	35,902	32,781	636,233	704,324	305,950	411,263	635,320	192,498	2,995,545
Repairs to buildings and fences	1,737	5,779	9,192	7,635	149,167	222,343	62,596	95,962	155,600	58,963	768,976
Electricity	1,798	6,365	9,549	8,396	133,746	251,233	68,095	107,212	180,566	47,655	814,616
Telephone	670	2,817	3,489	3,311	32,435	71,476	29,070	59,351	70,123	18,548	291,290
Heating fuel	1,916	2,396	6,304	4,735	83,869	237,065	34,906	41,750	80,723	64,095	557,759
Machinery fuel	3,238	21,904	20,794	23,137	237,932	415,233	260,209	591,542	538,835	100,898	2,213,721
Machine repairs and other	3,886	26,755	24,670	26,482	316,025	484,306	248,301	508,463	537,922	109,554	2,286,364
Business insurance	1,678	5,690	7,198	7,535	172,993	217,906	58,463	97,298	120,477	42,999	732,237
Custom work	5,136	12,903	13,784	13,158	230,983	222,962	132,721	237,443	41,704	93,589	1,004,383
Stabilization premiums	1	0	29	0	242,404	0	0	0	0	0	242,435
Crop and hail insurance	56	3,312	494	2,782	27,935	52,507	87,674	247,423	174,534	4,193	600,910
Fertilizer and lime	2,337	38,807	14,056	23,614	239,784	525,997	516,973	950,916	787,543	101,427	3,201,454
Pesticides	484	29,402	9,999	17,566	107,847	306,760	273,978	722,166	417,730	37,654	1,923,585
Commercial seed	1,900	10,910	10,130	13,928	188,925	432,146	143,671	219,091	172,302	81,397	1,274,400
Irrigation	0	0	0	0	0	0	0	2,223	13,966	3,050	19,239
Twine, wire and containers	1,968	7,055	9,859	7,702	87,863	207,732	17,442	21,001	43,693	80,209	484,524
Commercial feed	34,814	33,144	90,603	69,743	1,216,225	1,099,577	499,064	253,569	1,158,443	358,599	4,813,780
Livestock and poultry purchases	4,149	1,757	8,213	5,531	121,810	210,481	66,816	87,389	684,505	61,132	1,251,783
Artificial insemination and veterinary fees	1,232	5,188	8,800	6,229	170,197	193,204	68,641	73,178	152,423	37,192	716,285
Legal and accounting fees	2,862	8,170	11,792	12,671	141,431	220,461	80,863	136,655	178,028	68,473	861,406
Other	858	5,004	6,786	5,047	90,309	185,802	53,485	97,142	154,727	65,536	664,696
<b>Total gross operating expenses</b>	<b>96,196</b>	<b>340,253</b>	<b>400,546</b>	<b>388,476</b>	<b>5,664,613</b>	<b>8,074,838</b>	<b>3,563,297</b>	<b>5,865,645</b>	<b>7,338,968</b>	<b>2,211,311</b>	<b>33,944,144</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	106,951	0	27,210	0	0	0	134,161
Cash wages	0	0	0	0	0	2,703	0	0	0	0	2,703
Interest	0	499	548	0	3,300	0	0	0	3,902	0	8,249
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	3,134	0	3,134
Machinery fuel	0	0	0	0	0	1,991	0	0	0	0	1,991
Fertilizer and lime	0	0	141	0	0	0	0	0	0	0	141
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	6,528	0	6,528
Livestock purchases	0	0	0	112	0	0	0	0	0	0	112
<b>Total rebates</b>	<b>0</b>	<b>499</b>	<b>689</b>	<b>112</b>	<b>110,251</b>	<b>4,694</b>	<b>27,210</b>	<b>0</b>	<b>13,564</b>	<b>0</b>	<b>157,019</b>
<b>Operating expenses after rebates</b>											
	<b>96,196</b>	<b>339,754</b>	<b>399,857</b>	<b>388,364</b>	<b>5,554,362</b>	<b>8,070,144</b>	<b>3,536,087</b>	<b>5,865,645</b>	<b>7,325,404</b>	<b>2,211,311</b>	<b>33,787,125</b>
Depreciation on buildings	2,712	12,676	21,988	17,923	224,813	402,913	92,767	130,026	253,306	135,391	1,294,515
Depreciation on machinery	4,997	27,375	32,392	35,472	440,032	751,659	376,971	872,153	996,947	179,229	3,717,227
<b>Total depreciation</b>	<b>7,709</b>	<b>40,051</b>	<b>54,380</b>	<b>53,395</b>	<b>664,845</b>	<b>1,154,572</b>	<b>469,738</b>	<b>1,002,179</b>	<b>1,250,253</b>	<b>314,620</b>	<b>5,011,742</b>
Total expenses before rebates	103,905	380,304	454,926	441,871	6,329,458	9,229,410	4,033,035	6,867,824	8,589,221	2,525,931	38,955,886
<b>Total rebates</b>	<b>0</b>	<b>499</b>	<b>689</b>	<b>112</b>	<b>110,251</b>	<b>4,694</b>	<b>27,210</b>	<b>0</b>	<b>13,564</b>	<b>0</b>	<b>157,019</b>
<b>Total expenses after rebates</b>	<b>103,905</b>	<b>379,805</b>	<b>454,237</b>	<b>441,759</b>	<b>6,219,207</b>	<b>9,224,716</b>	<b>4,005,825</b>	<b>6,867,824</b>	<b>8,575,657</b>	<b>2,525,931</b>	<b>38,798,867</b>

Note(s): The data in this table were last revised in November 2009.

**Table 1-28**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 2008**

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
'000 of dollars											
<b>Gross operating expenses</b>											
Property taxes	397	3,678	3,537	3,386	172,404	113,480	77,492	180,313	103,007	23,254	680,947
Cash rent	194	14,655	4,273	6,093	96,470	322,883	174,229	288,831	329,327	58,909	1,295,864
Share rent	0	261	149	218	2,846	61,829	24,746	225,587	121,998	2,401	440,035
Cash wages, room and board	19,813	62,867	93,425	89,210	808,003	1,380,563	310,873	355,379	599,149	514,192	4,233,473
Family wages	5,766	23,198	30,083	26,763	355,521	468,011	139,582	200,434	293,583	162,485	1,705,425
Non-family wages	14,048	39,669	63,342	62,447	452,481	912,552	171,291	154,945	305,566	351,707	2,528,049
Interest	6,316	30,674	36,195	32,247	611,445	682,065	291,320	388,763	626,698	189,051	2,894,774
Repairs to buildings and fences	1,737	6,068	9,376	7,712	153,642	220,120	61,970	97,882	155,600	60,143	774,249
Electricity	1,878	7,377	9,883	8,446	135,084	245,455	69,321	106,569	189,413	49,466	822,892
Telephone	694	2,913	3,566	3,424	33,246	73,978	29,913	60,479	70,614	19,197	298,024
Heating fuel	2,439	2,923	7,943	5,918	85,547	263,142	41,818	43,295	95,253	71,722	620,000
Machinery fuel	4,047	27,379	25,993	29,130	300,270	506,584	328,905	748,301	662,767	124,104	2,757,479
Machine repairs and other	4,139	27,424	24,917	26,746	323,926	493,992	255,750	523,717	561,590	112,841	2,355,042
Business insurance	1,755	5,804	7,421	7,339	177,837	222,700	61,269	103,233	124,573	43,429	755,360
Custom work	5,392	13,032	14,239	13,553	244,842	238,124	140,684	255,964	44,081	101,077	1,070,987
Stabilization premiums	1	0	42	0	153,596	0	0	0	0	0	153,638
Crop and hail insurance	38	3,571	490	3,329	27,121	55,813	116,460	348,786	251,077	5,931	812,617
Fertilizer and lime	3,225	52,390	18,976	32,587	285,343	683,796	682,404	1,264,718	1,063,183	126,784	4,213,406
Pesticides	533	31,461	10,398	18,304	109,680	322,099	301,376	794,382	467,857	39,537	2,095,626
Commercial seed	1,932	11,608	10,404	14,597	198,371	460,236	165,078	256,337	202,454	87,095	1,408,111
Irrigation	0	0	0	0	0	0	0	2,187	14,256	3,158	19,601
Twine, wire and containers	2,175	7,478	10,451	7,771	97,528	216,041	19,709	21,946	45,659	84,220	512,978
Commercial feed	41,011	31,918	96,039	75,322	1,495,956	1,242,522	565,440	294,140	1,332,209	430,318	5,604,876
Livestock and poultry purchases	3,783	2,553	7,222	4,949	142,440	222,154	65,572	78,084	656,257	63,882	1,246,896
Artificial insemination and veterinary fees	1,331	5,214	9,117	6,366	173,941	196,102	68,298	74,935	150,594	38,679	724,577
Legal and accounting fees	2,962	8,579	12,204	13,115	148,502	228,177	83,693	143,488	186,929	70,870	898,519
Other	927	4,904	6,990	5,148	92,566	190,447	55,357	103,942	157,822	69,140	687,243
<b>Total gross operating expenses</b>	<b>106,719</b>	<b>364,731</b>	<b>423,250</b>	<b>414,910</b>	<b>6,070,606</b>	<b>8,642,302</b>	<b>3,991,677</b>	<b>6,761,258</b>	<b>8,212,367</b>	<b>2,389,400</b>	<b>37,377,214</b>
<b>Rebates</b>											
Property taxes	0	0	0	0	110,927	0	28,405	0	0	0	139,332
Cash wages	0	0	0	0	0	2,865	0	0	0	0	2,865
Interest	0	432	557	0	3,600	0	5,830	0	2,916	0	13,335
Electricity	0	0	0	0	0	0	0	0	0	0	0
Heating fuel	0	0	0	0	0	0	0	0	4,004	0	4,004
Machinery fuel	0	0	0	0	0	2,330	0	0	0	0	2,330
Fertilizer and lime	0	0	400	0	0	0	0	0	0	0	400
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	4,687	0	4,687
Livestock purchases	0	0	0	323	0	0	0	0	0	0	323
<b>Total rebates</b>	<b>0</b>	<b>432</b>	<b>957</b>	<b>323</b>	<b>114,527</b>	<b>5,195</b>	<b>34,235</b>	<b>0</b>	<b>11,607</b>	<b>0</b>	<b>167,276</b>
<b>Operating expenses after rebates</b>	<b>106,719</b>	<b>364,299</b>	<b>422,293</b>	<b>414,587</b>	<b>5,956,079</b>	<b>8,637,107</b>	<b>3,957,442</b>	<b>6,761,258</b>	<b>8,200,760</b>	<b>2,389,400</b>	<b>37,209,938</b>
Depreciation on buildings	2,749	12,281	23,493	17,329	240,192	421,351	102,871	144,278	289,265	145,632	1,399,441
Depreciation on machinery	5,250	28,909	33,489	35,617	453,735	774,182	396,489	904,887	1,028,903	181,982	3,843,443
<b>Total depreciation</b>	<b>7,999</b>	<b>41,190</b>	<b>56,982</b>	<b>52,946</b>	<b>693,927</b>	<b>1,195,533</b>	<b>499,360</b>	<b>1,049,165</b>	<b>1,318,168</b>	<b>327,614</b>	<b>5,242,884</b>
Total expenses before rebates	114,718	405,921	480,232	467,856	6,764,533	9,837,835	4,491,037	7,810,423	9,530,535	2,717,014	42,620,098
<b>Total rebates</b>	<b>0</b>	<b>432</b>	<b>957</b>	<b>323</b>	<b>114,527</b>	<b>5,195</b>	<b>34,235</b>	<b>0</b>	<b>11,607</b>	<b>0</b>	<b>167,276</b>
<b>Total expenses after rebates</b>	<b>114,718</b>	<b>405,489</b>	<b>479,275</b>	<b>467,533</b>	<b>6,650,006</b>	<b>9,832,640</b>	<b>4,456,802</b>	<b>7,810,423</b>	<b>9,518,928</b>	<b>2,717,014</b>	<b>42,452,822</b>

Note(s): The data in this table were last revised in November 2009.

## General information

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

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

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

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

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

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

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

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



## Farm operating expenses

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

Preliminary estimates of a calendar year are published in May of the following year (i.e. five months after the end of the reference year). The November issue revises these estimates to incorporate data received too late to be included in the first release, data revisions received from administrative source agencies, and to incorporate estimates from the Taxation Data Program ( TDP ), based on 60 to 90% 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 a 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.

On average, during non-intercensal review periods, revisions are within 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 -1.2 %. 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 the November 2008 publication Farm operating expenses and depreciation charges - Agriculture economic statistics, Catalogue no. 21-012-X, vol.7, 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 to Statistics on Revenues and Expenses of Farms, Catalogue no. 21-208-X.

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

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

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

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

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

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

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

# Depreciation charges

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## Concepts

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

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

## Methods and Data Quality

The depreciation on farm buildings is based on the value of farm land and buildings. Provincial owner-occupied proportions are derived from the Census of Agriculture estimates of land tenure. The building depreciation expenses are revised from 1997 to 2007 using the Farm Credit Corporation (FCC) farmland sales data to adjust the building/land value split. Unlike the FCC data, the Census of Agriculture does not separate the value of buildings from the value of land. The FCC sales data are used in combination with information from the Census of Agriculture on the value of land and buildings and land tenure to derive the building/land value splits by province. 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 coherence adjustment; the omission of fencing as depreciable capital; and the use of indirect sources of information on the proportion of owned assets to total assets. A report on the results of this analysis was prepared and is available on request.

## Leasing of automobiles, trucks and farm machinery

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

Machinery and equipment is separated into five categories:

- (a) Automobiles,
- (b) Trucks,
- (c) Tractors,
- (d) Self-propelled combines,
- (e) All other machinery.

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

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

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

### **Automobiles and trucks**

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

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

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

# Rebates

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## Concepts

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

## Methods and data quality

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

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

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

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

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

## Changes to 1997 Farm operating expenses

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

	1997						
	Farm cash receipts			Farm operating expenses			Net cash income total change
	Receipts added	Interfarm sales (eggs for hatching)	Total change	Expenses added	Interfarm purchases (eggs and chicks)	Total change	
	millions of dollars						
Atlantic provinces	22.371	-10.218	12.153	28.509	-13.313	15.196	-3.043
Quebec	32.114	-40.118	-8.004	89.166	-83.892	5.274	-13.278
Ontario	24.159	-42.45	-18.291	107.308	-115.6	-8.292	-9.999
Manitoba	5.958	-7.616	-1.658	11.998	-22.634	-10.637	8.979
Saskatchewan	701	-4.311	-3.61	4.055	-6.925	-2.87	-740
Alberta	1.795	-16.163	-14.368	14.463	-36.176	-21.713	7.345
British Columbia	1.975	-20.146	-18.171	12.33	-47.794	-35.464	17.293
<b>Canada</b>	<b>89.073</b>	<b>-141.022</b>	<b>-51.949</b>	<b>267.828</b>	<b>-326.333</b>	<b>-58.505</b>	<b>6.556</b>