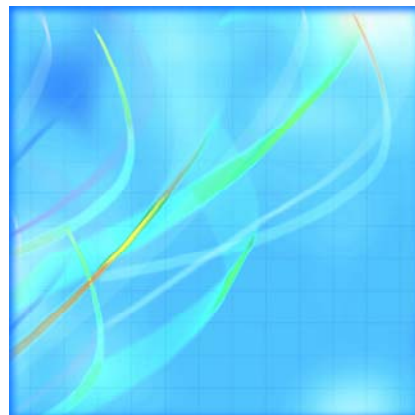


# Farm Operating Expenses and Depreciation Charges

Agriculture Economic Statistics

May 2010



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Statistics Canada  
Agriculture Division  
Farm Income and Prices Section

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## Symbols

The following standard symbols are used in Statistics Canada publications:

- . not available for any reference period
- .. not available for a specific reference period
- ... not applicable
- 0 true zero or a value rounded to zero
- 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

This publication was prepared by the following staff from the Farm Expenses Unit, Agriculture Division, Statistics Canada: Brian Biggs, Stephen Boyd, Josée Nadeau, Steve Partridge and Lisa Reddy.

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# Highlights

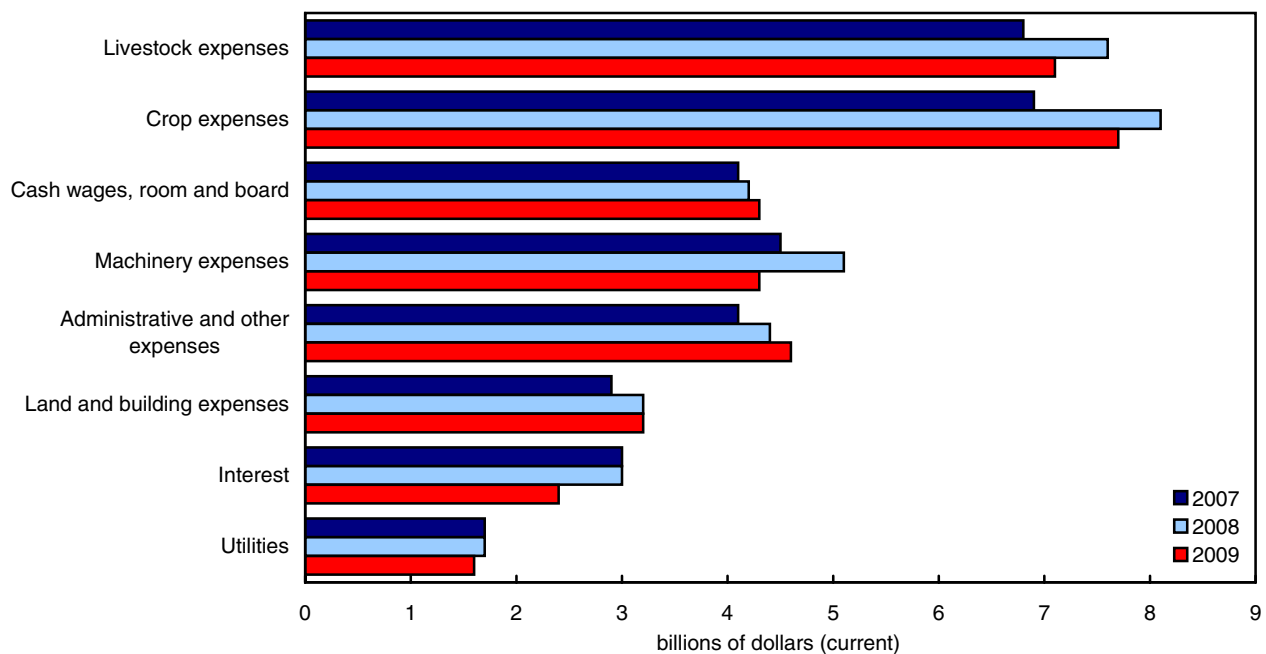
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## Falling input prices provoke the first drop in farm expenses since 1986

Farm expenses fell 4.0% in 2009 to \$40.6 billion, the first decrease since 1986. This drop in farm expenses follows a 9.1% hike the previous year and a rise of 7.6% in 2007. Strong decreases in machinery fuel, interest, and fertilizer expenses more than offset more modest increases in depreciation charges. The prices of several important inputs fell after spiking up over much of 2008 during the latter stages of the boom in commodity prices.

Chart 1

### Livestock and crop expenses fell in 2009 after jumping the previous year



## Analysis

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### **Falling input prices provoke the first drop in farm expenses since 1986**

Farm expenses fell 4.0% in 2009 to \$40.6 billion, the first decrease since 1986. This drop in farm expenses follows a 9.1% hike the previous year and a rise of 7.6% in 2007. Strong decreases in machinery fuel, interest, and fertilizer expenses more than offset more modest increases in depreciation charges. The prices of several important inputs fell after spiking up over much of 2008 during the latter stages of the boom in commodity prices.

Machinery fuel prices maintained their descent from their 2008 summer-time peaks through the first quarter of 2009 before returning to late-2008 levels. On average, diesel fuel prices fell 36.5% in 2009 after climbing 33.0% the previous year according to the Industrial Product Price Index (IPPI). Machinery fuel expenses followed prices downward dropping 31.7%.

Interest rates also continued to fall during the first few months of 2009 and remained below 2008 levels for the rest of the year. The drop in rates pushed interest expenses of producers down 19.6% the largest percentage decrease in several decades.

While fertilizer prices fell sharply in the latter part of 2009 in several provinces, during spring seeding they were still sufficiently high in the context of weaker grain and oilseed prices for producers to cut back on purchases. According to the IPPI, fertilizer manufacturers saw their prices fall 15.7% in the last six months of 2009 compared to the first half of the year. Fertilizer expenses for Canadian farmers were down 15.0%.

Depreciation charges were up 5.1% with both building and machinery depreciation increasing at similar rates.

Farm expenses were down in all provinces in 2009 with the largest drop in Saskatchewan (6.6%) the same province that had the strongest rise in expenses in 2008 (13.5%).



## 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  |
| 002-0003 | Value per acre of farm land and buildings                            |
| 002-0004 | Agriculture value added account, annual                              |
| 002-0005 | Farm operating expenses and depreciation charges, annual             |
| 002-0007 | Value of farm capital, at July 1                                     |
| 002-0008 | Farm debt outstanding, classified by lender                          |
| 002-0009 | Income of farm operators from farming operations, annual             |
| 002-0012 | Farm income in kind, by item, annual                                 |
| 002-0020 | Balance sheet of the agricultural sector, at December 31, and ratios |
| 002-0021 | Farm product price index (FPPI), monthly                             |

|          |  |
|----------|--|
| 002-0022 | Farm product price index (FPPI), annual                        |
| 002-0023 | Farm business cash flow account, percentage changes and ratios |
| 002-0043 | Farm product prices, crops and livestock                       |
| 003-0025 | Value per head of livestock at July 1                          |

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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 – May 2010

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

|  | Newfoundland<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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 – May 2010

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

|  | Newfoundland<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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 – May 2010

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

|  | Newfoundland<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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 – May 2010

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

|  | Newfoundland<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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 – May 2010

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

|  | Newfoundland<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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 – May 2010

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

|  | Newfoundland<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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 – May 2010

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

|  | Newfoundland<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br>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<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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 – May 2010

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

|  | Newfoundland<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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 – May 2010

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

|  | Newfoundland<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br>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 – May 2010

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

|  | Newfoundland<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br>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 – May 2010

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

|  | Newfoundland<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br>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<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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 – May 2010

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

|  | Newfoundland<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>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 – May 2010

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

|  | Newfoundland<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br/>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<br>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<br/>rebates</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<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br>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 – May 2010

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

|  | Newfoundland<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>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<br>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<br>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>        |                                 |                            |                |                  |                  |                  |                  |                   |                  |                     |                   |
| 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<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>Columbia | Canada            |
|--|---------------------------------|----------------------------|----------------|------------------|------------------|------------------|------------------|-------------------|------------------|---------------------|-------------------|
| thousands of dollars                           |                                 |                            |                |                  |                  |                  |                  |                   |                  |                     |                   |
| <b>Gross operating expenses</b>                |                                 |                            |                |                  |                  |                  |                  |                   |                  |                     |                   |
| Property taxes                                 | 357                             | 3,545                      | 3,537          | 3,283            | 172,404          | 113,480          | 77,492           | 171,479           | 103,007          | 22,497              | 671,081           |
| Cash rent                                      | 179                             | 14,655                     | 5,032          | 6,320            | 99,226           | 322,883          | 172,456          | 301,299           | 324,270          | 60,545              | 1,306,866         |
| 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                     | 94,977         | 88,249           | 808,003          | 1,380,563        | 310,873          | 355,379           | 596,876          | 517,220             | 4,234,819         |
| Family wages                                   | 5,766                           | 23,198                     | 30,583         | 26,475           | 355,521          | 468,011          | 139,582          | 200,434           | 292,469          | 163,441             | 1,705,479         |
| Non-family wages                               | 14,048                          | 39,669                     | 64,394         | 61,774           | 452,481          | 912,552          | 171,291          | 154,945           | 304,407          | 353,778             | 2,529,340         |
| Interest                                       | 6,181                           | 30,559                     | 36,802         | 33,213           | 611,840          | 693,700          | 298,711          | 387,841           | 650,691          | 203,435             | 2,952,973         |
| Repairs to buildings and fences                | 1,685                           | 6,877                      | 9,744          | 7,941            | 155,879          | 224,567          | 63,222           | 100,761           | 161,824          | 61,322              | 793,822           |
| Electricity                                    | 1,878                           | 7,377                      | 9,644          | 8,446            | 135,084          | 245,455          | 69,321           | 106,569           | 189,413          | 49,466              | 822,653           |
| Telephone                                      | 694                             | 2,944                      | 3,493          | 3,424            | 33,246           | 73,978           | 29,913           | 61,428            | 72,227           | 19,568              | 300,915           |
| Heating fuel                                   | 2,107                           | 2,587                      | 7,249          | 5,634            | 87,224           | 246,548          | 39,793           | 41,333            | 87,988           | 69,223              | 589,687           |
| Machinery fuel                                 | 3,885                           | 27,379                     | 24,953         | 26,839           | 292,656          | 494,127          | 320,057          | 727,597           | 646,602          | 119,059             | 2,683,155         |
| Machine repairs and other                      | 4,139                           | 27,290                     | 25,164         | 27,011           | 331,827          | 493,992          | 263,199          | 544,056           | 559,439          | 110,650             | 2,386,767         |
| Business insurance                             | 1,728                           | 6,031                      | 7,558          | 7,339            | 177,837          | 222,700          | 61,269           | 103,233           | 126,501          | 44,289              | 758,485           |
| Custom work                                    | 5,033                           | 11,870                     | 14,336         | 11,842           | 233,293          | 238,124          | 148,648          | 254,064           | 40,870           | 114,179             | 1,072,258         |
| 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                            | 2,664                           | 47,733                     | 15,883         | 27,865           | 270,956          | 615,417          | 620,367          | 1,160,118         | 960,802          | 113,598             | 3,835,403         |
| Pesticides                                     | 499                             | 31,461                     | 11,298         | 18,620           | 111,082          | 340,504          | 342,472          | 895,486           | 526,339          | 42,172              | 2,319,933         |
| Commercial seed                                | 1,748                           | 13,528                     | 10,839         | 13,789           | 204,039          | 455,914          | 169,532          | 256,337           | 209,346          | 87,095              | 1,422,167         |
| Irrigation                                     | 0                               | 0                          | 0              | 0                | 0                | 0                | 0                | 2,187             | 14,256           | 3,158               | 19,601            |
| Twine, wire and containers                     | 2,352                           | 7,337                      | 10,993         | 7,771            | 97,528           | 209,810          | 19,133           | 20,371            | 45,659           | 87,428              | 508,382           |
| Commercial feed                                | 38,992                          | 32,482                     | 103,287        | 79,506           | 1,447,307        | 1,297,501        | 573,924          | 301,747           | 1,332,209        | 437,490             | 5,644,446         |
| Livestock and poultry purchases                | 3,783                           | 2,556                      | 7,222          | 4,887            | 142,982          | 225,862          | 65,593           | 77,998            | 656,239          | 63,879              | 1,251,001         |
| Artificial insemination and<br>veterinary fees | 1,367                           | 5,110                      | 9,117          | 6,510            | 173,941          | 198,034          | 66,582           | 73,910            | 150,594          | 38,679              | 723,844           |
| Legal and accounting fees                      | 2,864                           | 8,783                      | 12,204         | 12,722           | 151,331          | 232,587          | 82,885           | 143,488           | 186,929          | 71,897              | 905,690           |
| Other  | 987                             | 4,904                      | 7,261          | 5,350            | 90,760           | 186,731          | 55,357           | 104,913           | 160,142          | 70,451              | 686,857           |
| <b>Total gross operating expenses</b>          | <b>102,974</b>                  | <b>361,707</b>             | <b>431,274</b> | <b>410,108</b>   | <b>6,012,008</b> | <b>8,630,119</b> | <b>3,992,005</b> | <b>6,765,967</b>  | <b>8,175,298</b> | <b>2,415,632</b>    | <b>37,297,095</b> |
| <b>Rebates</b>                                 |                                 |                            |                |                  |                  |                  |                  |                   |                  |                     |                   |
| Property taxes                                 | 0                               | 0                          | 0              | 0                | 112,350          | 0                | 29,255           | 0                 | 0                | 0                   | 141,605           |
| Cash wages                                     | 0                               | 0                          | 0              | 0                | 0                | 2,865            | 0                | 0                 | 0                | 0                   | 2,865             |
| Interest                                       | 0                               | 432                        | 563            | 0                | 3,600            | 0                | 5                | 0                 | 2,916            | 0                   | 7,516             |
| 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                          | 104            | 0                | 0                | 0                | 0                | 0                 | 0                | 0                   | 104               |
| 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<br>veterinary fees | 0                               | 30                         | 0              | 0                | 0                | 0                | 0                | 0                 | 4,696            | 0                   | 4,726             |
| Livestock purchases                            | 0                               | 0                          | 0              | 323              | 0                | 0                | 0                | 0                 | 0                | 0                   | 323               |
| <b>Total rebates</b>                           | <b>0</b>                        | <b>462</b>                 | <b>667</b>     | <b>323</b>       | <b>115,950</b>   | <b>5,195</b>     | <b>29,260</b>    | <b>0</b>          | <b>11,616</b>    | <b>0</b>            | <b>163,473</b>    |
| <b>Operating expenses after rebates</b>        | <b>102,974</b>                  | <b>361,245</b>             | <b>430,607</b> | <b>409,785</b>   | <b>5,896,058</b> | <b>8,624,924</b> | <b>3,962,745</b> | <b>6,765,967</b>  | <b>8,163,682</b> | <b>2,415,632</b>    | <b>37,133,622</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                      | 5,195                           | 28,639                     | 33,107         | 35,105           | 450,709          | 767,686          | 392,268          | 886,638           | 1,012,775        | 179,818             | 3,791,940         |
| <b>Total depreciation</b>                      | <b>7,944</b>                    | <b>40,920</b>              | <b>56,600</b>  | <b>52,434</b>    | <b>690,901</b>   | <b>1,189,037</b> | <b>495,139</b>   | <b>1,030,916</b>  | <b>1,302,040</b> | <b>325,450</b>      | <b>5,191,381</b>  |
| Total expenses before rebates                  | 110,918                         | 402,627                    | 487,874        | 462,542          | 6,702,909        | 9,819,156        | 4,487,144        | 7,796,883         | 9,477,338        | 2,741,082           | 42,488,476        |
| <b>Total rebates</b>                           | <b>0</b>                        | <b>462</b>                 | <b>667</b>     | <b>323</b>       | <b>115,950</b>   | <b>5,195</b>     | <b>29,260</b>    | <b>0</b>          | <b>11,616</b>    | <b>0</b>            | <b>163,473</b>    |
| <b>Total expenses after rebates</b>            | <b>110,918</b>                  | <b>402,165</b>             | <b>487,207</b> | <b>462,219</b>   | <b>6,586,959</b> | <b>9,813,961</b> | <b>4,457,884</b> | <b>7,796,883</b>  | <b>9,465,722</b> | <b>2,741,082</b>    | <b>42,325,003</b> |

Note(s): The data in this table were last revised in May 2010.

Farm Operating Expenses and Depreciation Charges – May 2010

**Table 1-29**  
**Farm operating expenses and depreciation charges — Agriculture economic statistics — 2009**

|  | Newfoundland<br>and<br>Labrador | Prince<br>Edward<br>Island | Nova<br>Scotia | New<br>Brunswick | Quebec           | Ontario          | Manitoba         | Saskat-<br>chewan | Alberta          | British<br>Columbia | Canada            |
|--|---------------------------------|----------------------------|----------------|------------------|------------------|------------------|------------------|-------------------|------------------|---------------------|-------------------|
| thousands of dollars                           |                                 |                            |                |                  |                  |                  |                  |                   |                  |                     |                   |
| <b>Gross operating expenses</b>                |                                 |                            |                |                  |                  |                  |                  |                   |                  |                     |                   |
| Property taxes                                 | 358                             | 3,577                      | 3,625          | 3,365            | 176,541          | 116,204          | 77,647           | 177,138           | 107,642          | 23,217              | 689,314           |
| Cash rent                                      | 183                             | 15,197                     | 5,158          | 6,617            | 102,500          | 335,799          | 176,768          | 313,351           | 337,241          | 62,967              | 1,355,780         |
| Share rent                                     | 0                               | 243                        | 154            | 213              | 2,359            | 53,235           | 19,797           | 180,244           | 86,619           | 2,235               | 345,099           |
| Cash wages, room and board                     | 21,101                          | 65,067                     | 95,927         | 90,014           | 840,323          | 1,408,174        | 320,199          | 362,487           | 611,797          | 522,392             | 4,337,481         |
| Family wages                                   | 6,140                           | 24,010                     | 30,888         | 27,004           | 369,742          | 477,371          | 143,769          | 204,443           | 299,781          | 165,076             | 1,748,224         |
| Non-family wages                               | 14,961                          | 41,057                     | 65,038         | 63,010           | 470,581          | 930,803          | 176,430          | 158,044           | 312,017          | 357,316             | 2,589,256         |
| Interest                                       | 5,513                           | 25,079                     | 32,196         | 25,745           | 470,042          | 558,145          | 258,389          | 324,632           | 512,567          | 162,393             | 2,374,701         |
| Repairs to buildings and fences                | 1,769                           | 7,152                      | 9,987          | 7,798            | 162,114          | 232,426          | 65,751           | 105,295           | 165,061          | 62,794              | 820,148           |
| Electricity                                    | 1,925                           | 7,960                      | 10,927         | 8,658            | 138,056          | 265,827          | 72,371           | 112,750           | 167,631          | 52,483              | 838,588           |
| Telephone                                      | 707                             | 2,997                      | 3,566          | 3,506            | 33,578           | 74,718           | 30,451           | 61,551            | 72,877           | 19,881              | 303,832           |
| Heating fuel                                   | 1,536                           | 2,028                      | 5,763          | 4,057            | 75,013           | 212,771          | 36,888           | 39,679            | 63,351           | 63,546              | 504,634           |
| Machinery fuel                                 | 2,615                           | 17,140                     | 16,070         | 19,405           | 207,786          | 360,713          | 223,400          | 476,576           | 425,464          | 83,580              | 1,832,747         |
| Machine repairs and other                      | 4,474                           | 28,382                     | 26,045         | 28,227           | 341,781          | 508,812          | 275,043          | 565,818           | 581,817          | 113,970             | 2,474,369         |
| Business insurance                             | 1,579                           | 6,073                      | 7,913          | 7,596            | 184,417          | 244,302          | 61,392           | 104,575           | 132,573          | 45,485              | 795,905           |
| Custom work                                    | 5,123                           | 11,965                     | 14,450         | 11,913           | 237,959          | 240,981          | 150,283          | 260,670           | 41,564           | 114,864             | 1,089,774         |
| Stabilization premiums                         | 1                               | 0                          | 49             | 0                | 263,114          | 0                | 0                | 0                 | 898              | 0                   | 264,062           |
| Crop and hail insurance                        | 140                             | 5,292                      | 738            | 3,352            | 30,222           | 51,640           | 112,952          | 338,216           | 252,547          | 6,091               | 801,190           |
| Fertilizer and lime                            | 2,712                           | 46,206                     | 16,074         | 28,673           | 345,469          | 588,338          | 460,933          | 849,206           | 829,172          | 91,901              | 3,258,684         |
| Pesticides                                     | 523                             | 31,995                     | 11,784         | 20,314           | 119,969          | 364,339          | 353,774          | 925,932           | 550,551          | 44,112              | 2,423,294         |
| Commercial seed                                | 1,675                           | 14,069                     | 10,145         | 14,189           | 224,647          | 474,151          | 174,957          | 260,182           | 210,393          | 79,866              | 1,464,274         |
| Irrigation                                     | 0                               | 0                          | 0              | 0                | 0                | 0                | 0                | 2,406             | 15,012           | 3,092               | 20,509            |
| Twine, wire and containers                     | 2,519                           | 7,550                      | 11,542         | 8,323            | 99,673           | 222,608          | 20,301           | 21,186            | 47,485           | 91,799              | 532,987           |
| Commercial feed                                | 38,407                          | 28,064                     | 92,132         | 74,418           | 1,347,443        | 1,196,296        | 554,985          | 251,355           | 1,201,653        | 377,554             | 5,162,307         |
| Livestock and poultry purchases                | 3,767                           | 3,023                      | 7,195          | 5,278            | 99,999           | 227,646          | 61,186           | 110,087           | 663,655          | 64,799              | 1,246,635         |
| Artificial insemination and<br>veterinary fees | 1,394                           | 4,952                      | 8,926          | 6,640            | 177,420          | 201,995          | 66,582           | 75,388            | 153,606          | 39,066              | 735,969           |
| Legal and accounting fees                      | 3,002                           | 9,205                      | 12,790         | 13,333           | 153,601          | 243,518          | 87,029           | 150,662           | 196,276          | 76,210              | 945,626           |
| Other  | 1,034                           | 5,051                      | 7,406          | 5,483            | 93,937           | 190,466          | 57,017           | 109,634           | 164,146          | 73,762              | 707,938           |
| <b>Total gross operating expenses</b>          | <b>102,057</b>                  | <b>348,267</b>             | <b>410,562</b> | <b>397,117</b>   | <b>5,927,963</b> | <b>8,373,104</b> | <b>3,718,095</b> | <b>6,179,020</b>  | <b>7,591,598</b> | <b>2,278,059</b>    | <b>35,325,847</b> |
| <b>Rebates</b>                                 |                                 |                            |                |                  |                  |                  |                  |                   |                  |                     |                   |
| Property taxes                                 | 0                               | 0                          | 0              | 0                | 115,196          | 0                | 34,627           | 0                 | 0                | 0                   | 149,823           |
| Cash wages                                     | 0                               | 0                          | 0              | 0                | 0                | 2,894            | 0                | 0                 | 0                | 0                   | 2,894             |
| Interest                                       | 0                               | 284                        | 470            | 0                | 1,700            | 0                | 23               | 0                 | 1,933            | 0                   | 4,410             |
| Electricity                                    | 0                               | 0                          | 0              | 0                | 0                | 0                | 0                | 0                 | 0                | 0                   | 0                 |
| Heating fuel                                   | 0                               | 0                          | 0              | 0                | 0                | 0                | 0                | 0                 | 3,792            | 0                   | 3,792             |
| Machinery fuel                                 | 0                               | 0                          | 0              | 0                | 0                | 2,041            | 0                | 0                 | 0                | 0                   | 2,041             |
| Fertilizer and lime                            | 0                               | 0                          | 98             | 0                | 0                | 0                | 0                | 0                 | 0                | 0                   | 98                |
| 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<br>veterinary fees | 0                               | 100                        | 0              | 0                | 0                | 0                | 0                | 0                 | 1,540            | 0                   | 1,640             |
| Livestock purchases                            | 0                               | 0                          | 0              | 0                | 0                | 0                | 0                | 0                 | 0                | 0                   | 0                 |
| <b>Total rebates</b>                           | <b>0</b>                        | <b>384</b>                 | <b>568</b>     | <b>0</b>         | <b>116,896</b>   | <b>4,935</b>     | <b>34,650</b>    | <b>0</b>          | <b>7,265</b>     | <b>0</b>            | <b>164,698</b>    |
| <b>Operating expenses after rebates</b>        |                                 |                            |                |                  |                  |                  |                  |                   |                  |                     |                   |
| <b>Total gross operating expenses</b>          | <b>102,057</b>                  | <b>347,883</b>             | <b>409,994</b> | <b>397,117</b>   | <b>5,811,067</b> | <b>8,368,169</b> | <b>3,683,445</b> | <b>6,179,020</b>  | <b>7,584,333</b> | <b>2,278,059</b>    | <b>35,161,149</b> |
| Depreciation on buildings                      | 2,938                           | 12,131                     | 25,140         | 18,931           | 258,783          | 436,914          | 110,812          | 158,512           | 297,244          | 157,454             | 1,478,859         |
| Depreciation on machinery                      | 5,293                           | 29,204                     | 34,551         | 35,695           | 475,005          | 790,264          | 410,010          | 946,546           | 1,065,213        | 184,492             | 3,976,273         |
| <b>Total depreciation</b>                      | <b>8,231</b>                    | <b>41,335</b>              | <b>59,691</b>  | <b>54,626</b>    | <b>733,788</b>   | <b>1,227,178</b> | <b>520,822</b>   | <b>1,105,058</b>  | <b>1,362,457</b> | <b>341,946</b>      | <b>5,455,132</b>  |
| Total expenses before rebates                  | 110,288                         | 389,602                    | 470,253        | 451,743          | 6,661,751        | 9,600,282        | 4,238,917        | 7,284,078         | 8,954,055        | 2,620,005           | 40,780,979        |
| <b>Total rebates</b>                           | <b>0</b>                        | <b>384</b>                 | <b>568</b>     | <b>0</b>         | <b>116,896</b>   | <b>4,935</b>     | <b>34,650</b>    | <b>0</b>          | <b>7,265</b>     | <b>0</b>            | <b>164,698</b>    |
| <b>Total expenses after rebates</b>            | <b>110,288</b>                  | <b>389,218</b>             | <b>469,685</b> | <b>451,743</b>   | <b>6,544,855</b> | <b>9,595,347</b> | <b>4,204,267</b> | <b>7,284,078</b>  | <b>8,946,790</b> | <b>2,620,005</b>    | <b>40,616,281</b> |

Note(s): The data in this table were last revised in May 2010.



## 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, machine hire expenses, and the rental and leasing of farm machinery, equipment and vehicles. 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 which support either farm income or prices for selected commodities.

**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 the provincial governments. Stabilization programs include the Dairy Subsidy (1981 to 2002), the private Dairy Livestock Insurance Program in Nova Scotia (1991 to present), private livestock insurance in Newfoundland and Labrador (1991 to present) and the Cattle Price Insurance Program (CPIP) in Alberta (2009 to present). 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 lessee buys the vehicle outright at a "buy out" value or another farmer buys the used vehicle outright or the lessee 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 lessee buys the machinery outright at a "buy out" value or another farmer buys the used machinery outright. In either case, the value of used farm machinery purchased outright is included in the total value of owned farm machinery.

# Rebates

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## Concepts

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

## Methods and data quality

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

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

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



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

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

## Changes to 1997 Farm operating expenses

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