
2023/2024 Cost of Production

Swine Farrow-Finish



Guidelines For Estimating
Swine Farrow-Finish Costs
Based On 500 Sows and 13,002 Pigs Sold

Date: April, 2023

This guide is designed to provide you with planning information and a format for calculating costs of production of a swine farrow to finish enterprise in Manitoba. General Manitoba Agriculture recommendations are assumed in using feed and veterinary inputs. These figures provide an economic evaluation of the livestock and estimated prices required to cover all costs. Costs include labour, investment and depreciation, but do not include management costs, nor do they necessarily represent the average cost of production in Manitoba.

These budgets may be adjusted by putting in your own figures. As a producer you are encouraged to calculate your own costs of production. The assumptions on which the costs are based are outlined in the supporting pages. These assumptions were arrived at using the breeding stock, management practices, and facilities seen in modern, well managed swine operations of comparable size in Manitoba. Productivity and performance assumptions are based on information collected by department specialists, feed companies and other organizations. Where individual herd productivity and performance levels differ from those listed, adjustments will be required.

This tool is available as an Excel worksheet at:



[The Farm Machinery Custom and Rental Rate Guide](#) is also available to help determine machinery costs.

Contact Us

For more information, contact a Farm Management Specialist.

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Note: This budget is only a guide and is not intended as an in-depth study of the cost of production of this industry. Interpretation and use of this information is the responsibility of the user. If you need help with a budget, contact a Farm Management Specialist.

Farrow-Finish Pig Cost of Production

The following farrow to finish budget is based on the assumption that all feed is purchased or home-mixed. The budget includes a land investment cost for 40 acres, with 0 acres rented out at \$80 per acre, of the estimated 233 to 361 acres of total landbase that would be required for this size of livestock operation. This land base falls within the 2XP2O5 application rate, soil phosphorus levels permitting.

The budget includes an assumption that 1.75% of the market pigs are sold as lightweight pigs. It is assumed that when the lightweight pigs are sold, they will have a salvage value. Therefore, total marketings are reduced by only 1% to compensate for the lightweight pigs.

The budget includes an assumption that this particular operation is "all-in, all-out" by room. Space allocations for finishing pigs are in accordance with the Recommended Code of Practice for the Care and Handling of Farm Animals: Pigs.

The rations illustrated in this budget are examples only. Individual farm conditions should be taken into account when formulating the diets. Producers need to know the feed intakes of their animals. Please consult with a nutritionist for diet information and suggestions.

The Manitoba pork production industry profile is changing and this budget was specifically designed to address the need of producers who may want to analyze the cost of production for a new farrow to finish operation. Several companies are offering contracts with varying levels of guarantees. Producers need to accurately calculate their costs before they can properly make a decision.

500 Sow Farrow-Finish Cost of Production Summary - April, 2023

	Purchased Feed			Home-Mixed Feed			Your Cost
	\$/Pig Sold	\$/Sow /Year	Total Cost	\$/Pig Sold	\$/Sow /Year	Total Cost	
A. Operating Costs							
1. Feed Costs:							
1.01 Sow Lactation	\$7.97	\$207.24	\$103,622	\$5.86	\$152.47	\$76,237	
1.02 Sow Gestation	\$19.65	\$510.89	\$255,444	\$13.96	\$363.00	\$181,501	
1.03 Boar Ration	\$0.13	\$3.42	\$1,712	\$0.10	\$2.50	\$1,251	
1.04 Pre Starter 1	\$1.43	\$37.27	\$18,635	\$0.80	\$20.81	\$10,404	
1.05 Pre Starter 2	\$4.93	\$128.19	\$64,095	\$2.62	\$68.17	\$34,085	
1.06 Starter 1	\$11.38	\$296.00	\$147,999	\$6.65	\$172.90	\$86,448	
1.07 Starter 2	\$13.65	\$354.90	\$177,450	\$9.55	\$248.34	\$124,170	
1.08 Starter	\$18.55	\$482.43	\$241,217	\$13.50	\$350.96	\$175,479	
1.09 Grower	\$90.83	\$2,361.98	\$1,180,988	\$72.83	\$1,893.75	\$946,876	
1.10 Finisher	<u>\$50.36</u>	<u>\$1,309.65</u>	<u>\$654,823</u>	<u>\$35.31</u>	<u>\$918.29</u>	<u>\$459,144</u>	
Total Feed Cost	\$218.89	\$5,691.97	\$2,845,985	\$161.18	\$4,191.19	\$2,095,594	
2. Other Operating Costs:							
2.01 Veterinary Medicine & Supplies	\$2.88	\$75.00	\$37,500	\$2.88	\$75.00	\$37,500	
2.02 Maintenance & Repairs	\$6.33	\$164.64	\$82,321	\$6.33	\$164.64	\$82,321	
2.03 Hydro & Propane	\$9.30	\$241.74	\$120,869	\$9.30	\$241.74	\$120,869	
2.04 Insurance	\$4.87	\$126.69	\$63,343	\$4.87	\$126.69	\$63,343	
2.05 Manure Costs	\$2.46	\$63.99	\$31,993	\$2.46	\$63.99	\$31,993	
2.06 Office Supplies	\$0.08	\$2.00	\$1,000	\$0.08	\$2.00	\$1,000	
2.07 Marketing & Transport.	\$5.61	\$145.88	\$72,940	\$5.61	\$145.88	\$72,940	
2.08 Artificial Insemination Costs	\$1.58	\$41.06	\$20,528	\$1.58	\$41.06	\$20,528	
2.09 Herd Replacement	\$1.50	\$38.91	\$19,454	\$1.50	\$38.91	\$19,454	
2.10 Property Tax	<u>\$0.92</u>	<u>\$24.00</u>	<u>\$12,000</u>	<u>\$0.92</u>	<u>\$24.00</u>	<u>\$12,000</u>	
Subtotal Operating Costs	\$254.42	\$6,615.87	\$3,307,933	\$196.71	\$5,115.08	\$2,557,542	
2.11 Interest on Operating Costs	<u>\$5.60</u>	<u>\$145.59</u>	<u>\$72,797</u>	<u>\$4.33</u>	<u>\$0.00</u>	<u>\$0</u>	
Total Operating Costs	\$260.02	\$6,761.46	\$3,380,730	\$201.04	\$5,115.08	\$2,557,542	
B. Fixed Costs							
3. Depreciation:							
3.01 Buildings & Manure Storage	\$4.74	\$123.18	\$61,588	\$4.86	\$126.42	\$63,208	
3.02 Equipment	<u>\$12.76</u>	<u>\$331.76</u>	<u>\$165,881</u>	<u>\$13.17</u>	<u>\$342.56</u>	<u>\$171,281</u>	
Total Depreciation Cost	\$17.50	\$454.94	\$227,469	\$18.04	\$468.98	\$234,489	
4. Investment:							
4.01 Land cost	\$0.31	\$8.03	\$4,015	\$0.31	\$8.03	\$4,015	
4.02 Buildings & Manure Storage	\$5.23	\$135.92	\$67,962	\$5.28	\$137.29	\$68,643	
4.03 Equipment	\$2.14	\$55.75	\$27,877	\$2.21	\$57.57	\$28,785	
4.04 Breeding Herd	<u>\$0.39</u>	<u>\$10.20</u>	<u>\$5,101</u>	<u>\$0.39</u>	<u>\$10.20</u>	<u>\$5,101</u>	
Total Investment Cost	\$8.07	\$209.91	\$104,956	\$8.19	\$213.09	\$106,544	
Total Fixed Costs	\$25.57	\$664.85	\$332,425	\$26.23	\$682.07	\$341,033	
C. Labour							
120 hours/week farrow wean	\$12.96	\$336.96	\$168,480	\$12.96	\$336.96	\$168,480	
48 hours/week grower finish	<u>\$5.18</u>	<u>\$134.78</u>	<u>\$67,392</u>	<u>\$5.18</u>	<u>\$134.78</u>	<u>\$67,392</u>	
Total Labour Cost	\$18.14	\$471.74	\$235,872	\$18.14	\$471.74	\$235,872	
Total Cost of Production	\$303.73	\$7,898.05	\$3,949,027	\$245.41	\$6,268.89	\$3,134,447	

Profitability and Breakeven Analysis

	\$/Pig	\$/Sow	Total	Per Pig	\$/Sow	Total
Estimated Farmgate						
Market Price (\$ per 100kg)	\$202.00			\$202.00		
Market weight (shrunk-kg/hog live)	118.05			118.05		
Dressing %	80			80		
Premium per head sold	\$2.00			\$2.00		
Land rental per head sold	\$0.00			\$0.00		
Gross Revenue / hog	\$211.84	\$5,508.65	\$2,754,324	\$211.84	\$5,508.65	\$2,754,324
Marginal Returns						
Over Operating Costs	(\$48.18)	(\$1,252.81)	(\$626,406)	\$10.81	\$393.56	\$196,782
Over Operating & Labour Costs	(\$66.32)	(\$1,724.56)	(\$862,278)	(\$7.34)	(\$78.18)	(\$39,090)
Over Total Costs (Net Profit)	(\$91.89)	(\$2,389.41)	(\$1,194,703)	(\$33.57)	(\$760.25)	(\$380,123)
Operating Expense Ratio	122.7%			94.9%		
Breakeven Selling Price						
Operating Costs	\$250.30	\$113.54		\$193.52	\$87.78	
Operating & Labour Costs	\$267.77	\$121.46		\$210.99	\$95.70	
Total Costs	\$292.38	\$132.62		\$236.24	\$107.16	
Return On Assets (ROA)	(14.00%)			(3.77%)		

¹ FOOTNOTE: Break-even Price = Cost per Hog Sold + (Slaughter Weight-(shrink) X Dressing Percentage X Index)
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Risk & Sensitivity Analysis

	Purchased Feed Per Pig	Home-Mixed Feed Per Pig
A. Operating Costs		
Feed cost	\$218.89	\$161.18
Other Operating Costs	\$41.13	\$39.86
Subtotal	\$260.02	\$201.04
B. Fixed Costs	\$25.57	\$26.23
C. Labour	\$18.14	\$18.14
Total Costs	\$303.73	\$245.41
Estimated Farmgate		
Price (\$ per 100kg)	\$202.00	\$202.00

	Up	Down
Percent Market Price Variation	10.0%	10.0%
Percent Feed Cost Variation	10.0%	5.0%

Higher Price (\$ per 100kg)	\$222.20	\$222.20
Lower Price (\$ per 100kg)	\$181.80	\$181.80
Higher Feed Cost	\$240.78	\$177.29
Lower Feed Cost	\$207.95	\$153.12

Higher Margin Scenario - Price Up 10% and Feed Price Down 5%

Operating Costs	\$249.08	\$192.98
Total Costs	\$292.78	\$237.35
Gross Revenue / hog	\$232.83	\$232.83
Marginal Returns		
Over Operating Costs	(\$16.25)	\$39.85
Over Operating & Labour Costs	(\$34.39)	\$21.71
Over Total Costs (Net Profit)	(\$59.96)	(\$4.52)
Operating Expense Ratio	107.0%	82.9%
Return on Asset (ROA)	(8.28%)	1.64%

Lower Margin Scenario - Price Down 10% and Feed Price Up 10%

Operating Costs	\$281.91	\$217.15
Total Costs	\$325.62	\$261.52
Gross Revenue / hog	\$190.86	\$190.86
Marginal Returns		
Over Operating Costs	(\$91.05)	(\$26.30)
Over Operating & Labour Costs	(\$109.19)	(\$44.44)
Over Total Costs (Net Profit)	(\$134.76)	(\$70.67)
Operating Expense Ratio	147.7%	113.8%
Return on Asset (ROA)	(21.67%)	(10.20%)

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Farrow - Finish Pig Production Costs

- 1 This input table outlines the cost of production for a farrow finish operation.
- 2 Buildings and equipment are valued at new cost.
- 3 Purchased feed is used for creep and starter all other feed is home mixed.
- 4 Manure haulage is contracted out.
- 5 Gilts are purchased for herd replacement.
- 6 No weaner pigs are sold.

Farrow - Wean Pig Production Assumptions

Indicators of Productivity

Sows	500
Boars	3
Litters/Sow/Year	2.38
Average Weaning Age (days)	21
Average Born Alive per Litter	13.50
Percent Pre-Weaning Mortality	12.5
Percent Post-Weaning Mortality	2.4

Herd Profile	<u>Total</u>	<u>/Sow</u>	<u>/Litter</u>	<u>%Mortality</u>
Sows	500			
Boars	3			
Litters	1,190	2.38		
Pigs Born Alive	16,065	32.13	13.50	
Pigs Died, Pre-Weaning	2,008	4.02	1.69	12.5
Pigs Weaned	14,057	28.11	11.81	
Pigs Died, Post-Weaning	343	0.69	0.29	2.4
Weaner Pigs Transferred	13,714	27.43	11.52	

Feed Requirements and Costs

		<u>Purchased</u>	<u>Home-Mixed</u>
Dry Sow Ration	3.0 kg/day	\$549.75	\$390.62 /tonne
Nursing Sow Ration	6.5 kg/day	\$635.00	\$467.18 /tonne
Boar Ration	3.0 kg/day	\$549.75	\$401.72 /tonne
Per Starter 1(Ration 1)	0.6 kg	\$2,000.00	\$1,116.61 /tonne
Pre Starter 2 (Ration 2)	2.9 kg	\$1,611.50	\$856.97 /tonne
Starter 1 (Ration 3)	9.0 kg	\$1,199.00	\$700.35 /tonne
Starter 2 (Ration 4)	16.0 kg	\$808.65	\$565.85 /tonne

Weaner Pig Efficiency

	<u>Ration 1</u>	<u>Ration 2</u>	<u>Ration 3</u>	<u>Ration 4</u>	<u>Total</u>
Days Post-Weaning (nursery)	2.0	8.0	17.0	15.0	42
Target Starting Weight (kg)	6.0	6.5	9.0	16.0	6.0
Target Ending Weight (kg)	6.5	9.0	16.0	26.0	26.0
Feed Conversion Ratio	1.16	1.16	1.29	1.60	1.42
Average Daily Gain (kg)	0.25	0.31	0.41	0.67	0.52

Labour

Total Hours per 7-day week	12.48	120.0	hours/week (include manager)	6,240
Hourly Wage (including hired manager)		\$27.00	/hour (weighted)	

Grower-Finisher Pig Production Assumptions

Livestock values are based on

a Market Price for Pork of:	\$202.00	/100 kg	110	Market Index
or:	\$91.63	/cwt	80	% Dressing
Premium:	\$2.00	/head		

Indicators of Productivity	Starter	Grower	Finish	Total
No. of Pigs (Beginning)	13,714	13,584	13,455	--
Average Beginning Weight (kg)	26.0	40.0	95.0	--
Average Ending Weight (kg)	40.0	95.0	121.0	--
Percent Mortality	0.95	0.95	0.95	2.8
Days on Feed	23	65	28	116
Feed Conversion Ratio ¹	1.95	3.00	3.50	2.98
No. of Pigs (Ending)	13,584	13,455	13,327	--
Weight Gain/Pig (kg)	14.0	55.0	26.0	95.0
Feed Disappearance/Pig (kg)	27.3	165.0	91.0	283.3
Average Daily Gain (kg)	0.609	0.846	0.929	0.819
Average No. Pigs in Barn ²	4,338	4,297	4,256	4,297

¹ FOOTNOTE: The Feed Conversion Ratio (FCR) in the 'Total' column is a weighted average of the other feed conversion ratios. Also note that an accurate feed conversion ratio for the grower-finisher enterprise is calculated by dividing 'Total Feed used per Year' by 'Total Gain per Year'; where 'Total Gain per Year' equals 'Total Hogs Sold' times 'Gain per Hog'. When calculated in this way, the feed conversion ratio includes feed lost through wastage and weight gain lost through death of pigs.

² FOOTNOTE: Assume that "Avg. No. of Pigs in Barn" equals "Pig Places".

Productivity Profile	Total	
Pigs transferred	13,714.00	
Pigs Died	387.00	2.80 % mortality
Pigs available for marketing	13,327.00	
Less light weight pig adjustment	325.18	2.44 % light weight adjustment
Pigs Sold at full market value	13,001.82	26.00 sold/sow
Total Days to Market	189.00	
Turnover finish	3.2	
Turnover wean to finish	2.3	

Feed Requirements and Costs			Ration Cost	
	FCR*	kg/pig	Purchased	Home-Mixed
Starter	1.95	27.3	\$679.58	\$494.38 /tonne
Grower	3.00	165.0	\$550.50	\$441.37 /tonne
Finish	3.50	91.0	\$553.45	\$388.06 /tonne

* FCR = Feed Conversion Ratio (Feed:Gain)

Labour				
Total Hours per year	0.36	48 hours/week		2,496 hours/year
Wage (incl. benefits @15%)		\$27.00 /hour (weighted)		

Capital Costs

4,571 pig places feeder barn

		\$/Sq.Ft.	Total	/Sow
Buildings				
Gestation	13,500 sq.ft.	\$64.00	\$864,000	\$1,728.00
Farrowing/Nursing	17,850 sq.ft.	\$77.00	\$1,374,450	\$2,748.90
Feeder Barn	42,056 sq.ft.	\$50.00	\$2,102,813	\$4,205.63
Office & Loading	300 sq.ft.	\$50.00	\$15,000	\$30.00
Standby Generator			\$28,000	\$56.00
Feed Mill (building only)			\$45,000	\$90.00
Total Building Cost			\$4,429,263	\$8,858.53
Equipment				
Gestation		\$26.50	\$357,750	\$715.50

Farrowing/Nursing		\$26.50	\$473,025	\$946.05
Finishing Barn		\$24.00	\$1,009,350	\$2,018.70
Fire Alarm System			\$3,000	\$6.00
Feed Mill (equipment only).			\$60,000	\$120.00
Total Equipment Cost			\$1,903,125	\$3,806.25
Total Buildings and Equipment Cost			\$6,332,389	\$12,664.78
Breeding Stock				
Value of Replacement Sow	\$350 /sow		\$175,000	\$350.00
Value of Replacement Boar	\$3,500 /boar		<u>\$10,500</u>	<u>\$21.00</u>
Total Breeding Stock Cost			\$185,500	\$371.00
Land Value				
Land Investment	40 acres @	\$2,750 /acre	\$110,000	\$220.00
Land Investment	0 acres @	\$2,750 /acre	\$0	\$0.00
Other Costs				
Site Preparation			\$36,000	\$72.00
Manure Storage			\$120,000	<u>\$240.00</u>
Total Other Costs			\$156,000	\$312.00
Total Capital Investment			\$6,747,889	\$13,495.78

¹ FOOTNOTE: The number of square feet allocated for buildings and equipment are approximations. Cost per sow for buildings and equipment will vary around the province.

FOOTNOTE: 1 sq.ft. = 0.0929 sq.m; 1 sq.m.= 10.764 sq.ft.; 1 ft.= 0.3048 m

Fixed Costs

Depreciation (straight line):

Useful Life:

Buildings	25 years
Equipment	10 years

Salvage Value (% of original cost):

Buildings	10.00 %
Equipment	10.00 %

Investment Interest Rate **2.75** %

Other Operating Costs, Taxes and Land

Veterinary Cost:	Professional Services	\$10.00 /sow
	Medication	\$65.00 /sow
	Services and Medication	\$0.00 /pig transferred in

Maintenance & Repair **1.30** % of Total Capital Investment

Hydro & Propane	Hydro rate	\$0.09324 per kwhr
	Hydro usage	512,058 kwhr
	Propane rate	\$0.75 per litre
	Propane usage	97,500 litres

Insurance

Buildings & equipment	\$0.78 /\$100 Capital Invested
Breeding stock and market hogs	\$0.88 /\$100 Capital Invested
Business Interruption	\$0.78 /\$100 Capital Invested

Business Interruption Value **\$1,200.00** per sow
 Estimated value of market hogs **\$202.00** per market hog

Manure Costs

Storage volume **68.0** litres/sow/day ³
 Cost per litre **\$0.003** /litre
 Cost per gallon \$0.013 /gallon
 Odour control (barley straw) **\$0** total costs
 Manure Management Fees **\$3,000** total costs

Manure nutrient content	nutrient kg/1000 litres	fertilizer value \$/lb	% nutrient value cost recovery / sale
Total Nitrogen	2.69	0.770	60
Phosphate (P2O5)	0.62	0.890	0
Potassium	1.14	0.600	0

* kg/1000 L x 10 = lbs/1000 imp. Gallons

Office Supplies

Estimated rate/ sow **\$2.00** \$/sow

Marketing & Transportation

Trucking in **\$0.00** /pig sold
 Trucking out **\$4.50** /pig sold
 Council Levy **\$0.80** /pig sold
 Grading Charge **\$0.06** /pig sold
 Insurance **\$0.25** /pig sold
 Special Levy **\$0.00** /pig sold

Breeding Herd Replacement:

40.0 % of sows replaced per year
 Cull Sow Weight **180.0** kg
 Cull Sow Price (live weight) \$113.12 /100kg
 Cull Sow Price (dressed weight) \$141.40 /100kg
 Value of Replacement Sow **\$300** /sow

Boar Replacement Rate:

50.0 % of boars replaced per year
 Cull Boar Weight **225.0** kg
 Cull Boar Price (live) \$80.80 /100kg
 Cull Boar Price (dressed) \$101.00 /100kg
 Value of Replacement Boar **\$300** /boar

Breeding Costs

Number of services/sow **2.3** \$20,527.50
 Cost/dose (semen) **\$7.50** \$1.58

Property Tax: Grower-Finisher Barn & Land

\$0 /year
 Farrow-Finish Barn & Land **\$12,000** /year
 Land **\$10.00** /acre

Land Value for Grower-Finisher Operation:

Number of Acres **40** acres
 Number of Acres rented out **0** acres
 Rental rate (income) **\$80** /acre
 Land Value per Acre **\$2,750** /acre

Operating Loan Interest Rate

8.50 %

³ FOOTNOTE: 1000 litres = 35.314 cubic feet

Feed Ingredient Costs

	<u>Price (\$/tonne)</u>	<u>Your Cost</u>
Wheat	\$370	
Barley	\$320	
Corn	\$355	
Soybean Meal	\$665	
Canola Meal	\$425	
Peas	\$390	
Sow Micro Premix	\$4,000	
Grower Micro Premix	\$8,000	
Canola Oil	\$2,400	
Whey Powder	\$1,365	
Fish Meal	\$3,364	
Plasma	\$5,270	
Limestone	\$204	
Dical (16% Ca-21% P)	\$1,544	
Salt - 96%	\$262	
Phytase	\$14,500	
L-Lysine HCL	\$2,249	
L-Threonine	\$2,816	
D L-Methionine	\$3,850	
Oats - Groats	\$375	
Processing Cost		
(Hydro, Repairs/Maintenance & Insurance)	\$10.00	
Percent Weight loss due to processing	1.25	
Labour Cost	\$10.00	

Ration Formulas

	Sow Gestation	Sow Lactation	Boar Ration
	<u>(kg)</u>	<u>(kg)</u>	<u>(kg)</u>
Wheat	0.00	300.00	200.00
Barley	877.00	464.00	599.00
Corn	0.00	0.00	0.00
Soybean Meal	0.00	197.00	0.00
Canola Meal	87.00	0.00	80.00
Peas	0.00	0.00	91.00
Sow Micro Premix	5.00	5.00	5.00
Grower Micro Premix	0.00	0.00	0.00
Canola Oil	0.00	0.00	0.00
Whey Powder	0.00	0.00	0.00
Fish Meal	0.00	0.00	0.00
Plasma	0.00	0.00	0.00
Limestone	16.00	16.50	14.00
Dical (16% Ca-21% P)	11.00	11.00	7.00
Salt - 96%	3.50	5.00	3.50
Phytase	0.50	0.50	0.50
L-Lysine HCL	0.00	1.00	0.00
L-Threonine	0.00	0.00	0.00
D L-Methionine	0.00	0.00	0.00
Oats - Groats	0.00	0.00	0.00
Total Must Equal 1000kg	1,000.00	1,000.00	1,000.00

	Pre Starter 1 (kg)	Pre Starter 2 (kg)	Starter 1 (kg)	Starter 2 (kg)
Wheat	106.00	134.50	405.00	404.00
Barley	0.00	0.00	0.00	65.00
Corn	0.00	0.00	249.00	250.00
Soybean Meal	120.00	130.00	200.00	227.00
Canola Meal	0.00	0.00	0.00	0.00
Peas	0.00	0.00	0.00	0.00
Sow Micro Premix	5.00	5.00	5.00	5.00
Grower Micro Premix	0.00	0.00	0.00	0.00
Canola Oil	27.00	19.00	11.00	0.00
Whey Powder	121.00	125.00	70.00	0.00
Fish Meal	61.00	75.00	40.00	25.00
Plasma	59.00	0.00	0.00	0.00
Limestone	12.50	12.50	7.00	11.00
Dical (16% Ca-21% P)	10.00	10.00	8.00	8.00
Salt - 96%	3.50	3.50	3.50	3.50
Phytase	0.00	0.00	0.50	0.50
L-Lysine HCL	0.50	0.50	1.00	1.00
L-Threonine	0.00	0.00	0.00	0.00
D L-Methionine	0.00	0.00	0.00	0.00
Oats - Groats	<u>474.50</u>	<u>485.00</u>	<u>0.00</u>	<u>0.00</u>
Total Must Equal 1000kg	1000.00	1000.00	1000.00	1,000.00

	Starter Ration (kg)	Grower Ration (kg)	Finisher Ration (kg)
Wheat	475.00	200.00	0.00
Barley	215.00	597.00	834.00
Corn	0.00	0.00	0.00
Soybean Meal	175.00	75.00	0.00
Canola Meal	0.00	100.00	80.00
Peas	100.00	0.00	70.00
Sow Micro Premix	0.00	0.00	0.00
Grower Micro Premix	3.00	3.00	3.00
Canola Oil	10.00	8.00	0.00
Whey Powder	0.00	0.00	0.00
Fish Meal	0.00	0.00	0.00
Plasma	0.00	0.00	0.00
Limestone	12.00	10.00	8.00
Dical (16% Ca-21% P)	5.00	2.00	1.00
Salt - 96%	3.50	3.50	3.50
Phytase	0.50	0.50	0.50
L-Lysine HCL	1.00	1.00	0.00
L-Threonine	0.00	0.00	0.00
D L-Methionine	0.00	0.00	0.00
Oats - Groats	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Must Equal 1000kg	1,000.00	1,000.00	1,000.00

Feed Requirement and Cost Summary				
	Amount (kg)	Price (\$ /tonne)	Ration Cost (\$ /tonne)	Your Cost
Sow Gestation				
Wheat				_____
Barley	877.00	\$320.00	\$280.64	_____
Corn				_____
Soybean Meal				_____
Canola Meal	87.00	\$425.00	\$36.98	_____
Peas				_____
Sow Micro Premix	5.00	\$4,000.00	\$20.00	_____
Grower Micro Premix				_____
Canola Oil				_____
Whey Powder				_____
Fish Meal				_____
Plasma				_____
Limestone	16.00	\$203.95	\$3.26	_____
Dical (16% Ca-21% P)	11.00	\$1,544.23	\$16.99	_____
Salt - 96%	3.50	\$261.90	\$0.92	_____
Phytase	0.50	\$14,500.00	\$7.25	_____
L-Lysine HCL				_____
L-Threonine				_____
D L-Methionine				_____
Oats - Groats				_____
Total Sow Gestation:	1,000.00		\$366.04	_____
Adjusted For Weight Loss		1.25 %	\$370.62	_____
Plus Processing Cost		\$10.00	<u>\$380.62</u>	_____
Plus Labour Cost		\$10.00	\$390.62	_____
Sow Lactation				
Wheat	300.00	\$370.00	\$111.00	_____
Barley	464.00	\$320.00	\$148.48	_____
Corn				_____
Soybean Meal	197.00	\$665.00	\$131.01	_____
Canola Meal				_____
Peas				_____
Sow Micro Premix	5.00	\$4,000.00	\$20.00	_____
Grower Micro Premix				_____
Canola Oil				_____
Whey Powder				_____
Fish Meal				_____
Plasma				_____
Limestone	16.50	\$203.95	\$3.37	_____
Dical (16% Ca-21% P)	11.00	\$1,544.23	\$16.99	_____
Salt - 96%	5.00	\$261.90	\$1.31	_____
Phytase	0.50	\$14,500.00	\$7.25	_____
L-Lysine HCL	1.00	\$2,248.50	\$2.25	_____
L-Threonine				_____
D L-Methionine				_____
Oats - Groats				_____
Total Sow Lactation:	1,000.00 kg		\$441.66	_____
Adjusted For Weight Loss		1.25 %	\$447.18	_____
Plus Processing Cost		\$10.00	<u>\$457.18</u>	_____
Plus Labour Cost		\$10.00	\$467.18	_____
Boar Ration:				
Wheat	200.00	\$370.00	\$74.00	_____
Barley	599.00	\$320.00	\$191.68	_____
Corn				_____
Soybean Meal				_____
Canola Meal	80.00	\$425.00	\$34.00	_____
Peas	91.00	\$390.00	\$35.49	_____
Sow Micro Premix	5.00	\$4,000.00	\$20.00	_____
Grower Micro Premix				_____
Canola Oil				_____
Whey Powder				_____

	Amount (kg)	Price (\$ /tonne)	Ration Cost (\$ /tonne)	Your Cost
Fish Meal				
Plasma				
Limestone	14.00	\$203.95	\$2.86	
Dical (16% Ca-21% P)	7.00	\$1,544.23	\$10.81	
Salt - 96%	3.50	\$261.90	\$0.92	
Phytase	0.50	\$14,500.00	\$7.25	
L-Lysine HCL				
L-Threonine				
D L-Methionine				
Oats - Groats				
Total Boar:	1,000.00 kg		\$377.01	
Adjusted For Weight Loss		1.25 %	\$381.72	
Plus Processing Cost		\$10.00	<u>\$391.72</u>	
Plus Labour Cost		\$10.00	\$401.72	
Pre Starter 1				
Wheat	106.00	\$370.00	\$39.22	
Barley				
Corn				
Soybean Meal	120.00	\$665.00	\$79.80	
Canola Meal				
Peas				
Sow Micro Premix	5.00	\$4,000.00	\$20.00	
Grower Micro Premix				
Canola Oil	27.00	\$2,400.00	\$64.80	
Whey Powder	121.00	\$1,364.60	\$165.12	
Fish Meal	61.00	\$3,364.40	\$205.23	
Plasma	59.00	\$5,270.00	\$310.93	
Limestone	12.50	\$203.95	\$2.55	
Dical (16% Ca-21% P)	10.00	\$1,544.23	\$15.44	
Salt - 96%	3.50	\$261.90	\$0.92	
Phytase				
L-Lysine HCL	0.50	\$2,248.50	\$1.12	
L-Threonine				
D L-Methionine				
Oats - Groats	474.50	\$375.00	\$177.94	
Total Pre Starter 1:	1,000.00 kg		\$1,083.07	
Adjusted For Weight Loss		1.25 %	\$1,096.61	
Plus Processing Cost		\$10.00	<u>\$1,106.61</u>	
Plus Labour Cost		\$10.00	\$1,116.61	
Pre Starter 2				
Wheat	134.50	\$370.00	\$49.77	
Barley				
Corn				
Soybean Meal	130.00	\$665.00	\$86.45	
Canola Meal				
Peas				
Sow Micro Premix	5.00	\$4,000.00	\$20.00	
Grower Micro Premix				
Canola Oil	19.00	\$2,400.00	\$45.60	
Whey Powder	125.00	\$1,364.60	\$170.58	
Fish Meal	75.00	\$3,364.40	\$252.33	
Plasma				
Limestone	12.50	\$203.95	\$2.55	
Dical (16% Ca-21% P)	10.00	\$1,544.23	\$15.44	
Salt - 96%	3.50	\$261.90	\$0.92	
Phytase				
L-Lysine HCL	0.50	\$2,248.50	\$1.12	
L-Threonine				
D L-Methionine				
Oats - Groats	485.00	\$375.00	\$181.88	
Total Pre Starter 2	1,000.00 kg		\$826.64	
Adjusted For Weight Loss		1.25 %	\$836.97	
Plus Processing Cost		\$10.00	<u>\$846.97</u>	
Plus Labour Cost		\$10.00	\$856.97	

	Amount (kg)	Price (\$ /tonne)	Ration Cost (\$ /tonne)	Your Cost
Starter 1				
Wheat	405.00	\$370.00	\$149.85	_____
Barley				_____
Corn	249.00	\$355.00	\$88.40	_____
Soybean Meal	200.00	\$665.00	\$133.00	_____
Canola Meal				_____
Peas				_____
Sow Micro Premix	5.00	\$4,000.00	\$20.00	_____
Grower Micro Premix				_____
Canola Oil	11.00	\$2,400.00	\$26.40	_____
Whey Powder	70.00	\$1,364.60	\$95.52	_____
Fish Meal	40.00	\$3,364.40	\$134.58	_____
Plasma				_____
Limestone	7.00	\$203.95	\$1.43	_____
Dical (16% Ca-21% P)	8.00	\$1,544.23	\$12.35	_____
Salt - 96%	3.50	\$261.90	\$0.92	_____
Phytase	0.50	\$14,500.00	\$7.25	_____
L-Lysine HCL	1.00	\$2,248.50	\$2.25	_____
L-Threonine				_____
D L-Methionine				_____
Oats - Groats				_____
Total Starter 1	1,000.00 kg		\$671.95	_____
Adjusted For Weight Loss		1.25 %	\$680.35	_____
Plus Processing Cost		\$10.00	<u>\$690.35</u>	_____
Plus Labour Cost		\$10.00	\$700.35	_____
Starter 2				
Wheat	404.00	\$370.00	\$149.48	_____
Barley	65.00	\$320.00	\$20.80	_____
Corn	250.00	\$355.00	\$88.75	_____
Soybean Meal	227.00	\$665.00	\$150.96	_____
Canola Meal	0.00			_____
Peas	0.00			_____
Sow Micro Premix	5.00	\$4,000.00	\$20.00	_____
Grower Micro Premix	0.00			_____
Canola Oil	0.00			_____
Whey Powder	0.00			_____
Fish Meal	25.00	\$3,364.40	\$84.11	_____
Plasma	0.00			_____
Limestone	11.00	\$203.95	\$2.24	_____
Dical (16% Ca-21% P)	8.00	\$1,544.23	\$12.35	_____
Salt - 96%	3.50	\$261.90	\$0.92	_____
Phytase	0.50	\$14,500.00	\$7.25	_____
L-Lysine HCL	1.00	\$2,248.50	\$2.25	_____
L-Threonine	0.00			_____
D L-Methionine	0.00			_____
Oats - Groats	0.00			_____
Total Starter 2	1,000.00 kg		\$539.11	_____
Adjusted For Weight Loss		1.25 %	\$545.85	_____
Plus Processing Cost		\$10.00	<u>\$555.85</u>	_____
Plus Labour Cost		\$10.00	\$565.85	_____
Starter				
Wheat	475.00	\$370.00	\$175.75	_____
Barley	215.00	\$320.00	\$68.80	_____
Corn				_____
Soybean Meal	175.00	\$665.00	\$116.38	_____
Canola Meal				_____
Peas	100.00	\$390.00	\$39.00	_____
Sow Micro Premix				_____
Grower Micro Premix	3.00	\$8,000.00	\$24.00	_____
Canola Oil	10.00	\$2,400.00	\$24.00	_____
Whey Powder				_____
Fish Meal				_____
Plasma				_____

	Amount (kg)	Price (\$ /tonne)	Ration Cost (\$ /tonne)	Your Cost
Limestone	12.00	\$203.95	\$2.45	_____
Dical (16% Ca-21% P)	5.00	\$1,544.23	\$7.72	_____
Salt - 96%	3.50	\$261.90	\$0.92	_____
Phytase	0.50	\$14,500.00	\$7.25	_____
L-Lysine HCL	1.00	\$2,248.50	\$2.25	_____
L-Threonine				_____
D L-Methionine				_____
Oats - Groats				_____
Total Starter	1,000.00 kg		\$468.52	_____
Adjusted For Weight Loss		1.25 %	\$474.38	_____
Plus Processing Cost		\$10.00	<u>\$484.38</u>	_____
Plus Labour Cost		\$10.00	\$494.38	_____
Grower				_____
Wheat	200.0	\$370.00	\$74.00	_____
Barley	597.0	\$320.00	\$191.04	_____
Corn				_____
Soybean Meal	75.0	\$665.00	\$49.88	_____
Canola Meal	100.0	\$425.00	\$42.50	_____
Peas				_____
Sow Micro Premix				_____
Grower Micro Premix	3.0	\$8,000.00	\$24.00	_____
Canola Oil	8.0	\$2,400.00	\$19.20	_____
Whey Powder				_____
Fish Meal				_____
Plasma				_____
Limestone	10.0	\$203.95	\$2.04	_____
Dical (16% Ca-21% P)	2.0	\$1,544.23	\$3.09	_____
Salt - 96%	3.5	\$261.90	\$0.92	_____
Phytase	0.5	\$14,500.00	\$7.25	_____
L-Lysine HCL	1.0	\$2,248.50	\$2.25	_____
L-Threonine				_____
D L-Methionine				_____
Oats - Groats				_____
Total Grower	1,000.00 kg		\$416.17	_____
Adjusted For Weight Loss		1.25 %	\$421.37	_____
Plus Processing Cost		\$10.00	<u>\$431.37</u>	_____
Plus Labour Cost		\$10.00	\$441.37	_____
Finisher				_____
Wheat				_____
Barley	834.00	\$320.00	\$266.88	_____
Corn				_____
Soybean Meal				_____
Canola Meal	80.00	\$425.00	\$34.00	_____
Peas	70.00	\$390.00	\$27.30	_____
Sow Micro Premix				_____
Grower Micro Premix	3.00	\$8,000.00	\$24.00	_____
Canola Oil				_____
Whey Powder				_____
Fish Meal				_____
Plasma				_____
Limestone	8.00	\$203.95	\$1.63	_____
Dical (16% Ca-21% P)	1.00	\$1,544.23	\$1.54	_____
Salt - 96%	3.50	\$261.90	\$0.92	_____
Phytase	0.50	\$14,500.00	\$7.25	_____
L-Lysine HCL				_____
L-Threonine				_____
D L-Methionine				_____
Oats - Groats				_____
Total Finisher	1,000.00 kg		\$363.52	_____
Adjusted For Weight Loss		1.25 %	\$368.06	_____
Plus Processing Cost		\$10.00	<u>\$378.06</u>	_____
Plus Labour Cost		\$10.00	\$388.06	_____

Farrow Finish Pig Production Cost Worksheet

Your Cost

A. Operating Costs

1. Feed Requirements and Costs

1.01 Sow Lactation - Purchased Feed

	21	days average weaning age	
x	2.38	litters/sow/year	
=	50.0	days lactation	
x	6.5	kg ration/day	
x	\$635.00	/tonne ration	
÷	1,000	kg/tonne	
÷	<u>26.00</u>	<u>pigs sold/sow/year</u>	
=	\$7.97	/pig sold	

1.011 Sow Lactation - Home Mixed Feed

	21	days average weaning age	
x	2.38	litters/sow/year	
=	50.0	days lactation	
x	6.5	kg ration/day	
x	\$467.18	/tonne ration	
÷	1,000	kg/tonne	
÷	<u>26.00</u>	<u>pigs sold/sow/year</u>	
=	\$5.86	/pig sold	

1.02 Sow Gestation - Purchased Feed

	365	days/year	
-	50.0	days lactation	
=	315.0	days gestation	
x	3.0	kg ration/day	
x	\$549.75	/tonne ration	
÷	1,000	kg/tonne	
÷	<u>26.00</u>	<u>pigs sold/sow/year</u>	
=	\$19.65	/pig sold	

1.021 Sow Gestation -Home Mixed Feed

	365	days/year	
-	50.0	days lactation	
=	315.0	days gestation	
x	3.0	kg ration/day	
x	\$390.62	/tonne ration	
÷	1,000	kg/tonne	
÷	<u>26.00</u>	<u>pigs sold/sow/year</u>	
=	\$13.96	/pig sold	

1.03 Boar Ration - Purchased Feed

	365	days/year	
x	3.0	kg ration/day	
x	\$549.75	/tonne ration	
x	3.0	boars	
÷	1,000	kg/tonne	
÷	<u>13,714</u>	<u>pigs sold/year</u>	
=	\$0.13169	/pig sold	

1.031 Boar Ration - Home Mixed Feed

	365	days/year	
x	3.0	kg ration/day	
x	\$401.72	/tonne ration	
x	3.0	boars	
÷	1,000	kg/tonne	
÷	<u>13,714</u>	<u>pigs sold/year</u>	
=	\$0.09623	/pig sold	

			<u>Your Cost</u>
1.04 Pre Starter 1 - Purchased Feed			
	6.5	kg target sale weight	_____
-	6.0	kg target weaning weight	_____
=	0.5	kg weight gain	_____
x	1.2	feed conversion ratio	_____
=	0.6	kg ration/pig	_____
x	\$2,000.00	/tonne of creep feed	_____
÷	1,000	kg/tonne	_____
x	32.13	pigs born alive/sow/year	_____
÷	<u>26.00</u>	<u>pigs sold/sow/year</u>	_____
=	\$1.43	/pig sold	_____
1.041 Pre Starter 1 - Home Mixed Feed			
	6.5	kg target sale weight	_____
-	6.0	kg target weaning weight	_____
=	0.5	kg weight gain	_____
x	1.2	feed conversion ratio	_____
=	0.6	kg ration/pig	_____
x	\$1,116.61	/tonne of creep feed	_____
÷	1,000	kg/tonne	_____
x	32.13	pigs born alive/sow/year	_____
÷	<u>26.00</u>	<u>pigs sold/sow/year</u>	_____
=	\$0.80	/pig sold	_____
1.05 Pre Starter 2 - Purchased Feed			
	9.0	kg target sale weight	_____
-	6.5	kg target weaning weight	_____
=	2.5	kg weight gain	_____
x	1.2	feed conversion ratio	_____
=	2.9	kg ration/pig	_____
x	\$1,611.50	/tonne starter ration #1	_____
÷	1,000	kg/tonne	_____
x	27.43	weaners transferred/sow/year	_____
÷	<u>26.00</u>	<u>pigs sold/sow/year</u>	_____
=	\$4.93	/pig sold	_____
1.051 Pre Starter 2 - Home Mixed Feed			
	9.0	kg target sale weight	_____
-	6.5	kg target weaning weight	_____
=	2.5	kg weight gain	_____
x	1.2	feed conversion ratio	_____
=	2.9	kg ration/pig	_____
x	\$856.97	/tonne starter ration #1	_____
÷	1,000	kg/tonne	_____
x	27.43	weaners transferred/sow/year	_____
÷	<u>26.00</u>	<u>pigs sold/sow/year</u>	_____
=	\$2.62	/pig sold	_____
1.06 Starter 1 - Purchased Feed			
	16.00	kg target sale weight	_____
-	9.00	kg target weaning weight	_____
=	7.00	kg weight gain	_____
x	1.29	feed conversion ratio	_____
=	9.00	kg ration/pig	_____
x	\$1,199.00	/tonne starter ration #2	_____
÷	1,000	kg/tonne	_____
x	27.43	weaners transferred/sow/year	_____
÷	<u>26.00</u>	<u>pigs sold/sow/year</u>	_____
=	\$11.38	/pig sold	_____
1.061 Starter 1 - Home Mixed Feed			
	16.00	kg target sale weight	_____
-	9.00	kg target weaning weight	_____
=	7.00	kg weight gain	_____

			<u>Your Cost</u>
x	1.29	feed conversion ratio	_____
=	9.00	kg ration/pig	_____
x	\$700.35	/tonne starter ration #2	_____
÷	1,000	kg/tonne	_____
x	27.43	weaners transferred/sow/year	_____
±	<u>26.00</u>	<u>pigs sold/sow/year</u>	_____
=	\$6.65	/pig sold	_____
1.07 Starter 2 - Purchased Feed			
	26.0	kg target sale weight	_____
-	16.0	kg target weaning weight	_____
=	10.0	kg weight gain	_____
x	1.60	feed conversion ratio	_____
=	16.00	kg ration/pig	_____
x	\$808.65	/tonne starter ration #2	_____
÷	1,000	kg/tonne	_____
x	27.43	weaners transferred/sow/year	_____
±	<u>26.00</u>	<u>pigs sold/sow/year</u>	_____
=	\$13.65	/pig sold	_____
1.071 Starter 2 - Home Mixed Feed			
	26.0	kg target sale weight	_____
-	16.0	kg target weaning weight	_____
=	10.0	kg weight gain	_____
x	1.60	feed conversion ratio	_____
=	16.00	kg ration/pig	_____
x	\$565.85	/tonne starter ration #2	_____
÷	1,000	kg/tonne	_____
x	27.43	weaners transferred/sow/year	_____
±	<u>26.00</u>	<u>pigs sold/sow/year</u>	_____
=	\$9.55	/pig sold	_____
1.08 Starter Ration - Purchased Feed			
	14.0	kg weight gain/pig	_____
x	1.95	feed conversion ratio	_____
=	27.3	kg ration/pig	_____
x	\$679.58	/tonne ration	_____
±	<u>1,000</u>	<u>kg/tonne</u>	_____
=	\$18.55	/pig sold	_____
1.081 Starter Ration - Home Mixed Feed			
	14.0	kg weight gain/pig	_____
x	1.95	feed conversion ratio	_____
=	27.3	kg ration/pig	_____
x	\$494.38	/tonne ration	_____
±	<u>1,000</u>	<u>kg/tonne</u>	_____
=	\$13.50	/pig sold	_____
1.09 Grower Ration - Purchased Feed			
	55.0	kg weight gain/pig	_____
x	3.00	feed conversion ratio	_____
=	165.0	kg ration/pig	_____
x	\$550.50	/tonne ration	_____
±	<u>1,000</u>	<u>kg/tonne</u>	_____
=	\$90.83	/pig sold	_____
1.091 Grower Ration - Home Mixed Feed			
	55.0	kg weight gain/pig	_____
x	3.00	feed conversion ratio	_____
=	165.0	kg ration/pig	_____
x	\$441.37	/tonne ration	_____
±	<u>1,000</u>	<u>kg/tonne</u>	_____
=	\$72.83	/pig sold	_____

			<u>Your Cost</u>
1.10 Finisher Ration - Purchased Feed			
	26.0	kg weight gain/pig	_____
x	3.50	feed conversion ratio	_____
=	91.0	kg ration/pig	_____
x	\$553.45	/tonne ration	_____
÷	<u>1,000</u>	<u>kg/tonne</u>	_____
=	\$50.36	/pig sold	_____
1.101 Finisher Ration - Home Mixed Feed			
	26.0	kg weight gain/pig	_____
x	3.50	feed conversion ratio	_____
=	91.0	kg ration/pig	_____
x	\$388.06	/tonne ration	_____
÷	<u>1,000</u>	<u>kg/tonne</u>	_____
=	\$35.31	/pig sold	_____
2. Other Operating Costs			
2.01 Veterinary Medicine & Supplies			
	\$10.00	/sow/year services	_____
+	\$65.00	/sow/year medication	_____
÷	<u>26.00</u>	<u>pigs sold/sow/year</u>	_____
=	\$2.88	/pig sold	_____
	\$0.00	/pig transferred in	_____
x	13,714	pigs transferred in	_____
÷	<u>13,002</u>	<u>pigs sold</u>	_____
=	\$0.00	/pig sold	_____
=	\$2.88	/pig sold	_____
2.02 Maintenance & Repairs			
	\$6,332,389	building & equipment	_____
x	1.30	%/sow/year repair & maintenance	_____
÷	<u>13,002</u>	<u>pigs sold/sow/year</u>	_____
=	\$6.33	/pig sold	_____
2.03 Hydro & Propane/Natural Gas			
	\$73,125	propane/natural gas	_____
x	\$47,744	hydro	_____
÷	<u>13,002</u>	<u>pigs sold</u>	_____
=	\$9.30	/pig sold	_____
2.04 Insurance			
	\$6,332,389	buildings & equipment	_____
x	\$0.78	rate/\$100	_____
÷	100	/\$100 capital invested	_____
÷	<u>13,002</u>	<u>pigs sold</u>	_____
=	\$3.80	/pig sold	_____
	\$185,500	breeding stock	_____
+	\$867,922	market hogs value	_____
÷	\$0.88	/\$100 capital invested	_____
÷	<u>13,002</u>	<u>pigs sold</u>	_____
=	\$0.71	/pig sold	_____
	\$1,200.00	business interruption coverage/sow	_____
x	500	sows	_____
x	\$0.78	/\$100 capital invested	_____
÷	<u>13,002</u>	<u>pigs sold</u>	_____
=	\$0.36	/pig sold	_____
=	\$4.87	/pig sold	_____

			<u>Your Cost</u>
2.05 Manure Costs			
Haulage	68.0	litres/sow/day	_____
x	\$0.003	/litres haulage rate	_____
x	365	days	_____
±	<u>26.00</u>	<u>pigs sold/sow/year</u>	_____
=	\$2.77	/pig sold	_____
Estimated Nutrient Value			
	68.0	litres/sow/day	_____
x	365	days/year	_____
x	500	average inventory of pigs	_____
±	<u>1,000</u>		_____
=	12,410	# of 1000 litres of manure	_____
Nitrogen			
	2.69	kg per 1000 litres	_____
x	12,410	# of 1000 litres of manure	_____
x	60	% nutrient value recovery	_____
÷	2.2046	lbs per kg	_____
x	\$0.77	fertilizer value per lb.	_____
±	<u>13,002</u>	<u>pigs sold</u>	_____
=	\$0.54	estimated nutrient value / pig sold	_____
Phosphate			
	0.62	kg per 1000 litres	_____
x	12,410	# of 1000 litres of manure	_____
x	0	% nutrient value recovery	_____
÷	2.2046	lbs per kg	_____
x	\$0.89	fertilizer value per lb.	_____
±	<u>13,002</u>	<u>pigs sold</u>	_____
=	\$0.00	estimated nutrient value / pig sold	_____
Potassium			
	1.14	kg per 1000 litres	_____
x	12,410	# of 1000 litres of manure	_____
x	0	% nutrient value recovery	_____
÷	2.2046	lbs per kg	_____
x	\$0.60	fertilizer value per lb.	_____
±	<u>13,002</u>	<u>pigs sold</u>	_____
=	\$0.00	estimated nutrient value / pig sold	_____
Odour control & Mgmt Fees			
	\$3,000	total costs	_____
±	<u>13,002</u>	<u>pigs sold</u>	_____
=	\$0.23	/pig sold	_____
Total	=	\$2.46	/pig sold
2.06 Office Supplies			
	\$2.00	\$/sow	_____
±	<u>26.00</u>	<u>pigs sold/sow/year</u>	_____
=	\$0.08	/pig sold	_____
2.07 Marketing & Transportation			
	\$0.00	trucking in	_____
+	\$4.50	trucking out	_____
+	\$0.80	council levy	_____
+	\$0.06	grading charge	_____
+	\$0.25	insurance	_____
±	<u>\$0.00</u>	<u>special levy</u>	_____
=	\$5.61	/pig sold	_____
2.08 AI Costs			
	2.30	Number of services/sow	_____

			<u>Your Cost</u>
x	\$7.50	Cost/dose (semen)	_____
x	500	sows	_____
x	2.38	Litters/Sow/Year	_____
÷	<u>13,002</u>	<u>pigs sold</u>	_____
=	\$1.58	/pig sold	_____
2.09 Herd Replacement			
Sow	180.0	kg/sow (cull weight)	_____
x	\$113.12	/100 kg live	_____
=	\$203.62	/sow value of cull	_____
	\$300.00	/sow value of replacement	_____
-	\$203.62	/sow value of cull	_____
=	\$96.38	net replacement cost	_____
x	40.0	percent sow culling rate	_____
÷	<u>26.00</u>	<u>pigs sold/sow/year</u>	_____
=	\$1.48	/pig sold	_____
Boar	225.0	kg/boar (cull weight)	_____
x	\$80.80	/100 kg live	_____
=	\$181.80	/boar value of cull	_____
	\$300	/boar value of replacement	_____
-	\$181.80	/boar value of cull	_____
=	\$118.20	net replacement cost	_____
x	50.0	% culling rate	_____
x	3	number of boars	_____
÷	500	number of sows	_____
÷	<u>26.00</u>	<u>pigs sold/sow/year</u>	_____
=	\$0.01	/pig sold	_____
Total	\$1.50	/pig sold	_____
2.10 Property Taxes			
	\$12,000	taxes on barn and land	_____
÷	<u>13,002</u>	<u>pigs sold</u>	_____
=	\$0.92	/pig sold	_____
	\$10.00	taxes on land	_____
x	0	acres	_____
÷	<u>13,002</u>	<u>pigs sold</u>	_____
=	\$0.00	/pig sold	_____
Total	\$0.92	/pig sold	_____
2.11 Interest on Operating Cost:			
<u>Sub-total Operating Cost x days to market x interest</u>			
	2	365	
Interest on Operating Cost - Purchased Feed			
	\$254.42	subtotal operating	_____
÷	2	average	_____
x	189	days farrow to farrow	_____
÷	365	days per year	_____
x	<u>8.5</u>	<u>% operating interest rate</u>	_____
=	\$5.60	/pig sold	_____
Interest on Operating Cost - Home Mixed Feed			
	\$196.71	subtotal operating	_____
÷	2	average	_____
x	189	days farrow to farrow	_____
÷	365	days per year	_____

x	8.5	% operating interest rate	<u>Your Cost</u>
=	\$4.33	/pig sold	

B. Fixed Costs

**3. Depreciation: Original cost - Salvage Value
Useful Life**

3.01 Buildings - not including feed mill

	\$1,978,125	building cost (including earthen manure storage)	
-	\$438,426	salvage value (building only)	
÷	25	years useful life	
÷	<u>13,002</u>	<u>pigs sold</u>	
=	\$4.74	/pig sold	

Buildings - including feedmill

	\$2,023,125	building cost (including earthen manure storage)	
-	\$442,926	salvage value (building only)	
÷	25	years useful life	
÷	<u>13,002</u>	<u>pigs sold</u>	
=	\$4.86	/pig sold	

3.02 Equipment - not including feedmill

	\$1,843,125	equipment cost	
-	\$184,313	salvage value	
÷	10	years useful life	
÷	<u>13,002</u>	<u>pigs sold</u>	
=	\$12.76	/pig sold	

Equipment - including feedmill

	\$1,903,125	equipment cost	
-	\$190,313	salvage value	
÷	10	years useful life	
÷	<u>13,002</u>	<u>pigs sold</u>	
=	\$13.17	/pig sold	

4. Investment:

$$\frac{(\text{Original Cost} + \text{Salvage Value})}{2} \times \% \text{ Investment Interest}$$

4.01 Land for Barn Site

	\$110,000	land investment	
+	\$36,000	site preparation	
x	2.8	% investment rate	
÷	<u>13,002</u>	<u>pigs marketed</u>	
=	\$0.31	/pig sold	

Land for manure application

	\$0	land investment	
x	2.8	% investment rate	
÷	<u>13,002</u>	<u>pigs sold</u>	
=	\$0.00	/pig sold	
Total	\$0.31	/pig sold	

4.02 Buildings - not including feedmill

	\$4,504,263	building cost (including earthen manure storage)	
+	\$438,426	salvage value (building only)	
÷	2	average	
x	2.8	% investment rate	
÷	<u>13,002</u>	<u>pigs sold</u>	

			<u>Your Cost</u>
=	\$5.23	/pig sold	
Buildings - including feedmill			
	\$4,549,263	building cost (including earthen manure storage)	_____
+	\$442,926	salvage value (building only)	_____
÷	2	average	_____
x	2.8	% investment rate	_____
÷	<u>13,002</u>	<u>pigs sold</u>	_____
=	\$5.28	/pig sold	_____
4.03 Equipment - not including feedmill			
	\$1,843,125	equipment cost/sow	_____
+	\$184,313	salvage value/sow	_____
÷	2	average	_____
x	2.8	% investment rate	_____
÷	<u>13,002</u>	<u>pigs sold</u>	_____
=	\$2.14	/pig sold	_____
Equipment - including feedmill			
	\$1,903,125	equipment cost/sow	_____
+	\$190,313	salvage value/sow	_____
÷	2	average	_____
x	2.8	% investment rate	_____
÷	<u>13,002</u>	<u>pigs sold</u>	_____
=	\$2.21	/pig sold	_____
4.04 Breeding Stock			
	\$185,500	value of breeding stock	_____
x	2.8	% investment rate	_____
÷	<u>13,002</u>	<u>pigs sold</u>	_____
=	\$0.39	/pig sold	_____
C. Labour			
Farrow Wean	120.0	hours/week	_____
x	52	weeks/year	_____
x	\$27.00	/hour	_____
÷	500	sows	_____
÷	<u>26.00</u>	<u>pigs sold/sow/year</u>	_____
=	\$12.96	/pig sold	_____
Grower Finish	48	hours/week	_____
	52	weeks/year	_____
x	\$27.00	/hour	_____
÷	<u>13,002</u>	<u>pigs sold/sow/year</u>	_____
=	\$5.18	/pig sold	_____
Total	=	\$18.14	/pig sold

$$\text{Return on Assets} = \frac{\text{Net Income} + \text{Operating Interest} + \text{Investment Interest} - \text{Value of Unpaid Family and Operator Labour}}{\text{Total Assets}}$$

Total Assets Definition: Total assets includes the buildings, equipment, land, manure storage, average value of market animals and breeding stock valued at replacement cost.

Summary of Purchased Feeds Used

Farrow finish Total sold	500 sows 13,002 pigs sold		Total per Pig (lbs)
	Total per Year (tonnes)	Total per Month (tonnes)	
Dry Sow Ration	465	38.7	78.8
Nursing Sow Ration	163	13.6	27.7
Boar Ration	3	0.3	0.6
Per Starter 1(Ration 1)	8	0.7	1.4
Pre Starter 2 (Ration 2)	41	3.4	6.9
Starter 1 (Ration 3)	127	10.5	21.5
Starter 2 (Ration 4)	225	18.7	38.1
Starter	384	32.0	65.1
Grower	2,319	193.3	393.3
Finish	<u>1,279</u>	<u>106.6</u>	<u>216.9</u>
Total	5,013.8	417.8	850.1

Summary of Home Mixed Feed Ingredients Used

	Total	Total	Total	Total
	per Year (tonnes)	per Month (tonnes)	per Pig (kgs)	per Pig (lbs)
Wheat	828.6	69.0	63.7	140.5
Barley	2965.6	247.1	228.1	502.9
Corn	87.6	7.3	6.7	14.9
Soybean Meal	347.4	28.9	26.7	58.9
Canola Meal	366.8	30.6	28.2	62.2
Peas	125.1	10.4	9.6	21.2
Sow Micro Premix	5.2	0.4	0.4	0.9
Grower Micro Premix	11.7	1.0	0.9	2.0
Canola Oil	25.3	2.1	1.9	4.3
Whey Powder	21.8	1.8	1.7	3.7
Fish Meal	15.7	1.3	1.2	2.7
Plasma	0.5	0.0	0.0	0.1
Limestone	50.9	4.2	3.9	8.6
Dical (16% Ca-21% P)	17.9	1.5	1.4	3.0
Salt - 96%	17.5	1.5	1.3	3.0
Phytase	2.4	0.2	0.2	0.4
L-Lysine HCL	3.2	0.3	0.2	0.5
L-Threonine	0.0	0.0	0.0	0.0
D L-Methionine	0.0	0.0	0.0	0.0
Oats - Groats	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Ration Used	4,893.0	407.8	376.3	829.7
Total	9,906.8	825.6	762.0	1,679.8

Contact Us

For more information, contact a Farm Management Specialist.

- manitoba.ca/agriculture
- mbfarmbusiness@gov.mb.ca
- 1-844-769-6224

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