2023/2024 Cost of Production

Swine Farrow-Finish

Manitoba

Manitoba

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			
A. Operating Costs	**$/Pig Sold**	**$/Sow /Year**	**Total Cost**	**$/Pig Sold**	**$/Sow /Year**	**Total Cost**	**Your Cost**
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	$50.36	$1,309.65	$654,823	$35.31	$918.29	$459,144	
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	$0.92	$24.00	$12,000	$0.92	$24.00	$12,000	
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	$5.30	$137.89	$68,945	$4.10	$0.00	$0	
Total Operating Costs	**$259.72**	**$6,753.76**	**$3,376,879**	**$200.81**	**$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	$12.76	$331.76	$165,881	$13.17	$342.56	$171,281	
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	$0.39	$10.20	$5,101	$0.39	$10.20	$5,101	
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	$5.18	$134.78	$67,392	$5.18	$134.78	$67,392	
Total Labour Cost	**$18.14**	**$471.74**	**$235,872**	**$18.14**	**$471.74**	**$235,872**	
Total Cost of Production	**$303.43**	**$7,890.35**	**$3,945,175**	**$245.18**	**$6,268.89**	**$3,134,447**	

Profitability and Breakeven Analysis

Estimated Farmgate	**$/Pig**	**$/Sow**	**Total**	**Per Pig**	**$/Sow**	**Total**	
Market Price ($ 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	($47.88)	($1,245.11)	($622,555)	$11.04	$393.56	$196,782	
Over Operating & Labour Costs	($66.02)	($1,716.85)	($858,427)	($7.11)	($78.18)	($39,090)	
Over Total Costs (Net Profit)	**($91.59)**	**($2,381.70)**	**($1,190,851)**	**($33.34)**	**($760.25)**	**($380,123)**	
Operating Expense Ratio	**122.6%**			**94.8%**			
Breakeven Selling Price	**$/100 kg**	**$/cwt**		**$/100 kg**	**$/cwt**		
Operating Costs	$250.02	$113.41		$193.30	$87.68		
Operating & Labour Costs	$267.48	$121.33		$210.77	$95.60		
Total Costs	**$292.09**	**$132.49**		**$236.02**	**$107.06**		
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)

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 utilization of this information is the responsibility of the user.

Risk & Sensitivity Analysis

	Purchased Feed Per Pig	Home-Mixed Feed Per Pig
A. Operating Costs		
Feed cost	$218.89	$161.18
Other Operating Costs	$40.83	$39.63
Subtotal	$259.72	$200.81
B. Fixed Costs	$25.57	$26.23
C. Labour	$18.14	$18.14
Total Costs	$303.43	$245.18
Estimated Farmgate		
Price ($ 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	$248.78	$192.75
Total Costs	$292.49	$237.12
Gross Revenue / hog	$232.83	$232.83
Marginal Returns		
Over Operating Costs	($15.95)	$40.08
Over Operating & Labour Costs	($34.09)	$21.94
Over Total Costs (Net Profit)	($59.66)	($4.29)
Operating Expense Ratio	106.9%	82.8%
Return on Asset (ROA)	**(8.28%)**	**1.63%**

Lower Margin Scenario - Price Down 10% and Feed Price Up 10%		
Operating Costs	$281.61	$216.92
Total Costs	$325.32	$261.30
Gross Revenue / hog	$190.86	$190.86
Marginal Returns		
Over Operating Costs	($90.76)	($26.07)
Over Operating & Labour Costs	($108.90)	($44.21)
Over Total Costs (Net Profit)	($134.46)	($70.44)
Operating Expense Ratio	147.6%	113.7%
Return on Asset (ROA)	**(21.67%)**	**(10.21%)**

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 utilization of this information is the responsibility of the user.

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	**Total**	**/Sow**	**/Litter**	**%Mortality**
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			**Purchased**	**Home-Mixed**	
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	**Ration 1**	**Ration 2**	**Ration 3**	**Ration 4**	**Total**
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	179.00		
Turnover finish	3.2		
Turnover wean to finish	2.3		

Feed Requirements and Costs

	FCR*	kg/pig	Ration Cost Purchased	Ration Cost 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			$/Sq.Ft.		
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			$10,500	$21.00
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**	$240.00
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
	Sevices 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

	Price ($/tonne)	Your Cost
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 (kg)	Sow Lactation (kg)	Boar Ration (kg)
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	474.50	485.00	0.00	0.00
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	0.00	0.00	0.00
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	$380.62	
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	$457.18	
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				
Fish Meal				
Plasma				

	Amount (kg)	Price ($ /tonne)	Ration Cost ($ /tonne)	Your Cost
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	$391.72	
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	$1,106.61	
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	$846.97	
Plus Labour Cost		$10.00	**$856.97**	
Starter 1				

	Amount (kg)	Price ($ /tonne)	Ration Cost ($ /tonne)	Your Cost
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	$690.35	
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	$555.85	
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				
Limestone	12.00	$203.95	$2.45	
Dical (16% Ca-21% P)	5.00	$1,544.23	$7.72	

	Amount (kg)	Price ($ /tonne)	Ration Cost ($ /tonne)	Your Cost
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	$484.38	
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	$431.37	
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	$378.06	
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	
÷	26.00	pigs sold/sow/year	
=	**$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	
÷	26.00	pigs sold/sow/year	
=	**$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	
÷	26.00	pigs sold/sow/year	
=	**$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	
÷	26.00	pigs sold/sow/year	
=	**$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	
÷	13,714	pigs sold/year	
=	**$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	
÷	13,714	pigs sold/year	
=	**$0.09623**	**/pig sold**	

			Your Cost
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	
÷	26.00	pigs sold/sow/year	
=	**$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	
÷	26.00	pigs sold/sow/year	
=	**$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	
÷	26.00	pigs sold/sow/year	
=	**$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	
÷	26.00	pigs sold/sow/year	
=	**$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	
÷	26.00	pigs sold/sow/year	
=	**$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	

			Your Cost
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	
÷	26.00	pigs sold/sow/year	
=	**$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	
÷	26.00	pigs sold/sow/year	
=	**$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	
÷	26.00	pigs sold/sow/year	
=	**$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	
÷	1,000	kg/tonne	
=	**$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	
÷	1,000	kg/tonne	
=	**$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	
÷	1,000	kg/tonne	
=	**$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	
÷	1,000	kg/tonne	
=	**$72.83**	**/pig sold**	

			Your Cost
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	
÷	1,000	kg/tonne	
=	**$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	
÷	1,000	kg/tonne	
=	**$35.31**	**/pig sold**	
2. Other Operating Costs			
2.01 Veterinary Medicine & Supplies			
	$10.00	/sow/year services	
+	$65.00	/sow/year medication	
÷	26.00	pigs sold/sow/year	
=	$2.88	/pig sold	
	$0.00	/pig transferred in	
x	13,714	pigs transferred in	
÷	13,002	pigs sold	
=	$0.00	/pig sold	
=	**$2.88**	**/pig sold**	
2.02 Maintenance & Repairs			
	$6,332,389	building & equipment	
x	1.30	%/sow/year repair & maintenance	
÷	13,002	pigs sold/sow/year	
=	**$6.33**	**/pig sold**	
2.03 Hydro & Propane/Natural Gas			
	$73,125	propane/natural gas	
x	$47,744	hydro	
÷	13,002	pigs sold	
=	**$9.30**	**/pig sold**	
2.04 Insurance			
	$6,332,389	buildings & equipment	
x	$0.78	rate/$100	
÷	100	/$100 capital invested	
÷	13,002	pigs sold	
=	$3.80	/pig sold	
	$185,500	breeding stock	
+	$867,922	market hogs value	
÷	$0.88	/$100 capital invested	
÷	13,002	pigs sold	
=	$0.71	/pig sold	
	$1,200.00	business interruption coverage/sow	
x	500	sows	
x	$0.78	/$100 capital invested	
÷	13,002	pigs sold	
=	$0.36	/pig sold	
=	**$4.87**	**/pig sold**	

				Your Cost
2.05 Manure Costs				
Haulage		68.0	litres/sow/day	
	x	$0.003	/litres haulage rate	
	x	365	days	
	÷	26.00	pigs sold/sow/year	
	=	$2.77	/pig sold	
Estimated Nutrient Value				
		68.0	litres/sow/day	
	x	365	days/year	
	x	500	average inventory of pigs	
	÷	1,000		
	=	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.	
	÷	13,002	pigs sold	
	=	$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.	
	÷	13,002	pigs sold	
	=	$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.	
	÷	13,002	pigs sold	
	=	$0.00	estimated nutrient value / pig sold	
Odour control & Mgmt Fees				
		$3,000	total costs	
	÷	13,002	pigs sold	
	=	$0.23	/pig sold	
Total	**=**	**$2.46**	**/pig sold**	
2.06 Office Supplies				
		$2.00	$/sow	
	÷	26.00	pigs sold/sow/year	
	=	**$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	
	+	$0.00	special levy	
	=	**$5.61**	**/pig sold**	
2.08 AI Costs				
		2.30	Number of services/sow	

			Your Cost
x	$7.50	Cost/dose (semen)	
x	500	sows	
x	2.38	Litters/Sow/Year	
÷	13,002	pigs sold	
=	$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	
÷	26.00	pigs sold/sow/year	
=	**$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	
÷	26.00	pigs sold/sow/year	
=	**$0.01**	**/pig sold**	
Total	**$1.50**	**/pig sold**	

2.10 Property Taxes

	$12,000	taxes on barn and land	
÷	13,002	pigs sold	
=	$0.92	/pig sold	
	$10.00	taxes on land	
x	0	acres	
÷	13,002	pigs sold	
=	$0.00	/pig sold	
Total	**$0.92**	**/pig sold**	

2.11 Interest on Operating Cost:

Sub-total Operating Cost x days to market x interest
2 365

Interest on Operating Cost - Purchased Feed

	$254.42	subtotal operating	
÷	2	average	
x	179	days farrow to farrow	
÷	365	days per year	
x	8.5	% operating interest rate	
=	**$5.30**	**/pig sold**	

Interest on Operating Cost - Home Mixed Feed

	$196.71	subtotal operating	
÷	2	average	
x	179	days farrow to farrow	
÷	365	days per year	

			Your Cost
x	8.5	% operating interest rate	
=	**$4.10**	**/pig sold**	

B. Fixed Costs

3. Depreciation: $\frac{\text{Original cost - Salvage Value}}{\text{Useful Life}}$

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	
÷	13,002	pigs sold	
=	**$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	
÷	13,002	pigs sold	
=	**$4.86**	**/pig sold**	

3.02 Equipment - not including feedmill

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

Equipment - including feedmill

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

4. Investment:

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

4.01 Land for Barn Site

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

Land for manure application

	$0	land investment	
x	2.8	% investment rate	
÷	13,002	pigs sold	
=	$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	
÷	13,002	pigs sold	

				Your Cost
	=	**$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	
	÷	13,002	pigs sold	
	=	**$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	
	÷	13,002	pigs sold	
	=	**$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	
	÷	13,002	pigs sold	
	=	**$2.21**	**/pig sold**	
4.04 Breeding Stock				
		$185,500	value of breeding stock	
	x	2.8	% investment rate	
	÷	13,002	pigs sold	
	=	**$0.39**	**/pig sold**	

C. Labour

Farrow Wean		120.0	hours/week	
	x	52	weeks/year	
	x	$27.00	/hour	
	÷	500	sows	
	÷	26.00	pigs sold/sow/year	
	=	**$12.96**	**/pig sold**	
Grower Finish		48	hours/week	
		52	weeks/year	
	x	$27.00	/hour	
	÷	13,002	pigs sold/sow/year	
	=	**$5.18**	**/pig sold**	
Total	=	**$18.14**	**/pig sold**	

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

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 **500 sows**
Total sold **13,002 pigs sold**

	Total per Year (tonnes)	Total per Month (tonnes)	Total per Pig (kgs)	Total per Pig (lbs)
Dry Sow Ration	465	38.7	35.7	78.8
Nursing Sow Ration	163	13.6	12.6	27.7
Boar Ration	3	0.3	0.3	0.6
Per Starter 1(Ration 1)	8	0.7	0.6	1.4
Pre Starter 2 (Ration 2)	41	3.4	3.1	6.9
Starter 1 (Ration 3)	127	10.5	9.7	21.5
Starter 2 (Ration 4)	225	18.7	17.3	38.1
Starter	384	32.0	29.5	65.1
Grower	2,319	193.3	178.4	393.3
Finish	1,279	106.6	98.4	216.9
Total	**5,013.8**	**417.8**	**385.6**	**850.1**

Summary of Home Mixed Feed Ingredients Used

	Total per Year (tonnes)	Total per Month (tonnes)	Total per Pig (kgs)	Total 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	0.0	0.0	0.0	0.0
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.
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