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**2023/2024 Cost of Production**

# **Swine (26 to 121 kg) Finishing**





Guidelines For Estimating  
**Swine (26 to 121 kg) Finishing Costs**  
Based On Marketing 11,376 Pigs

Date: April, 2023

This guide is designed to provide you with planning information and a format for calculating costs of production of a swine finishing 26 to 121 kg enterprise in Manitoba. This type of operation is intended to represent the third stage of a three stage pork system. 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.

- [manitoba.ca/agriculture](http://manitoba.ca/agriculture)
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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.

## Swine (26 to 121 kg) Finishing Cost of Production

The following 26 to 121 kg 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 \$60 per acre, of the estimated 232 to 358 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 1.5% of the market pigs are sold as lightweight pigs. It is assumed that when light weight pigs are sold, they will have a salvage value. Therefore, total marketings are reduced by 2.44% 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 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 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 starting up or switching to a finishing 26 to 121 kg 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.

### Swine (26 to 121 kg) Finishing Summary - April, 2023

|                                     | Purchased Feed  |                    | Home-Mixed Feed |                    | Your Cost |
|-------------------------------------|-----------------|--------------------|-----------------|--------------------|-----------|
|                                     | \$/Pig Sold     | Total Cost         | \$/Pig Sold     | Total Cost         |           |
| <b>A. Operating Costs</b>           |                 |                    |                 |                    |           |
| <b>1. Feed Costs:</b>               |                 |                    |                 |                    |           |
| 1.01 Grower 1                       | \$33.55         | \$381,681          | \$24.10         | \$274,173          | _____     |
| 1.02 Grower 2                       | \$87.10         | \$990,891          | \$68.87         | \$783,498          | _____     |
| 1.03 Finisher                       | <u>\$42.91</u>  | <u>\$488,164</u>   | <u>\$29.61</u>  | <u>\$336,857</u>   | _____     |
| <b>Total Feed Cost</b>              | <b>\$163.56</b> | <b>\$1,860,736</b> | <b>\$122.58</b> | <b>\$1,394,528</b> | _____     |
| <b>2. Other Operating Costs:</b>    |                 |                    |                 |                    |           |
| 2.01 Weanling Cost                  | \$89.39         | \$1,016,943        | \$89.39         | \$1,016,943        | _____     |
| 2.02 Veterinary Medicine & Supplies | \$1.47          | \$16,700           | \$1.47          | \$16,700           | _____     |
| 2.03 Maintenance & Repairs          | \$2.43          | \$27,603           | \$2.43          | \$27,603           | _____     |
| 2.04 Hydro & Propane                | \$3.62          | \$41,148           | \$3.62          | \$41,148           | _____     |
| 2.05 Insurance                      | \$2.55          | \$28,992           | \$2.55          | \$28,992           | _____     |
| 2.06 Manure Costs                   | \$2.23          | \$25,382           | \$2.23          | \$25,382           | _____     |
| 2.07 Office Supplies                | \$0.11          | \$1,196            | \$0.11          | \$1,196            | _____     |
| 2.08 Marketing & Transport          | \$9.61          | \$109,328          | \$9.61          | \$109,328          | _____     |
| 2.09 Property Tax                   | <u>\$0.88</u>   | <u>\$10,000</u>    | <u>\$0.88</u>   | <u>\$10,000</u>    | _____     |
| Subtotal Operating Costs            | \$275.83        | \$3,138,028        | \$234.85        | \$2,671,820        | _____     |
| 2.10 Interest on Operating Costs    | <u>\$5.23</u>   | <u>\$59,507</u>    | <u>\$4.64</u>   | <u>\$52,830</u>    | _____     |
| <b>Total Operating Costs</b>        | <b>\$281.07</b> | <b>\$3,197,535</b> | <b>\$239.50</b> | <b>\$2,724,650</b> | _____     |
| <b>B. Fixed Costs</b>               |                 |                    |                 |                    |           |
| <b>3. Depreciation:</b>             |                 |                    |                 |                    |           |
| 3.01 Buildings & Manure Storage     | \$6.43          | \$73,106           | \$6.57          | \$74,726           | _____     |
| 3.02 Equipment                      | <u>\$3.91</u>   | <u>\$44,517</u>    | <u>\$4.43</u>   | <u>\$50,370</u>    | _____     |
| <b>Total Depreciation Cost</b>      | <b>\$10.34</b>  | <b>\$117,623</b>   | <b>\$11.00</b>  | <b>\$125,096</b>   | _____     |
| <b>4. Investment:</b>               |                 |                    |                 |                    |           |
| 4.01 Land                           | \$0.35          | \$4,015            | \$0.35          | \$4,015            | _____     |
| 4.02 Buildings & Manure Storage     | \$2.67          | \$30,348           | \$2.73          | \$30,348           | _____     |
| 4.03 Equipment                      | <u>\$0.67</u>   | <u>\$7,668</u>     | <u>\$0.75</u>   | <u>\$8,576</u>     | _____     |
| <b>Total Investment Cost</b>        | <b>\$3.69</b>   | <b>\$42,031</b>    | <b>\$3.83</b>   | <b>\$42,939</b>    | _____     |
| <b>Total Fixed Costs</b>            | <b>\$14.03</b>  | <b>\$159,654</b>   | <b>\$14.83</b>  | <b>\$168,035</b>   | _____     |
| <b>C. Labour</b>                    |                 |                    |                 |                    |           |
| Wages, benefits and hired manager   | \$5.92          | \$67,392           | \$5.92          | \$67,392           | _____     |
| <b>Total Cost of Production</b>     | <b>\$301.02</b> | <b>\$3,424,581</b> | <b>\$260.25</b> | <b>\$2,960,077</b> | _____     |

### Profitability and Breakeven Analysis

|                                      | Per Pig                 | Total                | Per Pig                 | Total                |       |
|--------------------------------------|-------------------------|----------------------|-------------------------|----------------------|-------|
| <b>Estimated Farmgate</b>            |                         |                      |                         |                      |       |
| Market Price (\$ per 100kg)          | <b>\$202.00</b>         |                      | <b>\$202.00</b>         |                      | _____ |
| 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                  | <b>\$211.84</b>         | <b>\$2,410,008</b>   | <b>\$211.84</b>         | <b>\$2,410,008</b>   | _____ |
| <b>Marginal Returns</b>              |                         |                      |                         |                      |       |
| Over Operating Costs                 | (\$69.22)               | (\$787,527)          | (\$27.66)               | (\$314,642)          | _____ |
| Over Operating & Labour Costs        | (\$75.15)               | (\$854,919)          | (\$33.58)               | (\$382,034)          | _____ |
| <b>Over Total Costs (Net Profit)</b> | <b>(\$89.18)</b>        | <b>(\$1,014,574)</b> | <b>(\$48.41)</b>        | <b>(\$550,751)</b>   | _____ |
| <b>Operating Expense Ratio</b>       | <b>132.7%</b>           |                      | <b>113.1%</b>           |                      | _____ |
| <b>Breakeven Selling Price</b>       | <b><u>\$/100 kg</u></b> | <b><u>\$/cwt</u></b> | <b><u>\$/100 kg</u></b> | <b><u>\$/cwt</u></b> |       |
| Operating Costs                      | \$263.96                | \$119.73             | \$224.92                | \$102.02             | _____ |
| Operating & Labour Costs             | \$269.52                | \$122.26             | \$230.49                | \$104.55             | _____ |
| <b>Total Costs</b>                   | <b>\$282.70</b>         | <b>\$128.23</b>      | <b>\$244.41</b>         | <b>\$110.87</b>      | _____ |
| <b>Return On Assets (ROA)</b>        | <b>(31.39%)</b>         |                      | <b>(15.09%)</b>         |                      | _____ |

**Note:** This budget is only a guide and is not intended to be an in-depth study of the cost of production of this industry. Interpretation and utilization of this information is the responsibility of the user. No liability for decisions based on this publication is assumed.

### Risk & Sensitivity Analysis (Stress Test)

|                              |        |
|------------------------------|--------|
| Percent Market Price Change  | -10.0% |
| Percent Feed Cost Change     | 10.0%  |
| Percent Weanling Cost Change | 5.0%   |

|                             | Purchased<br>Feed<br>Per Pig | Home-Mixed<br>Feed<br>Per Pig |
|-----------------------------|------------------------------|-------------------------------|
| Market Price (\$ per 100kg) | \$181.80                     | \$181.80                      |
| Feed Cost                   | \$179.92                     | \$134.84                      |
| Weanling Cost               | \$93.86                      | \$93.86                       |

#### Stress Test Scenario = Market Price Down 10%, Feed Price Up 10% and Weanling Cost Up 5%

|                                |                 |                 |
|--------------------------------|-----------------|-----------------|
| <b>Operating Costs</b>         | \$301.89        | \$256.23        |
| <b>Total Costs</b>             | \$321.85        | \$276.98        |
| <b>Gross Revenue / hog</b>     | \$190.86        | \$190.86        |
| <b>Marginal Returns</b>        |                 |                 |
| Over Operating Costs           | (\$111.04)      | (\$65.37)       |
| Over Operating & Labour Costs  | (\$116.96)      | (\$71.29)       |
| Over Total Costs (Net Profit)  | (\$130.99)      | (\$86.12)       |
| <b>Operating Expense Ratio</b> | 158.2%          | 134.3%          |
| <b>Return on Asset (ROA)</b>   | <b>(53.35%)</b> | <b>(33.74%)</b> |

### Estimated Breakeven Canadian Dollar Analysis\*

\*Purchased Feed

| Est. US Futures Price (USD per cwt) |         |         |         |         |
|-------------------------------------|---------|---------|---------|---------|
| \$68.84                             | \$70.84 | \$72.84 | \$74.84 | \$76.84 |

#### Breakeven CDN Dollar (\$1 Cdn = \$ USD)

|                                 |        |        |        |        |        |
|---------------------------------|--------|--------|--------|--------|--------|
| Operating Costs                 | 0.5126 | 0.5275 | 0.5424 | 0.5573 | 0.5722 |
| Operating & Labour Costs        | 0.5126 | 0.5275 | 0.5317 | 0.0024 | 0.5722 |
| Operating, Fixed & Labour Costs | 0.4802 | 0.4942 | 0.5081 | 0.5221 | 0.5360 |

### Estimated Breakeven US Futures Price Analysis\*

\*Purchased Feed

| Canadian Dollar (\$1 Cdn = \$ USD) |        |        |        |        |
|------------------------------------|--------|--------|--------|--------|
| 0.7200                             | 0.7300 | 0.7400 | 0.7500 | 0.7600 |

#### Breakeven Futures Price (\$ USD)

|                                 |          |          |          |          |          |
|---------------------------------|----------|----------|----------|----------|----------|
| Operating Costs                 | \$96.69  | \$98.03  | \$99.38  | \$100.72 | \$102.06 |
| Operating & Labour Costs        | \$98.63  | \$100.00 | \$101.37 | \$102.74 | \$104.11 |
| Operating, Fixed & Labour Costs | \$103.21 | \$104.64 | \$106.08 | \$107.51 | \$108.94 |

Breakeven Canadian Dollar = Est. US Futures / (Cost + Basis) (eg. (\$72.84 / ((\$301.02 + \$15.00)/2.2046)) = \$0.5081 US)

Breakeven Est. US Futures = (Cost + Basis) / Cdn Dollar (eg. ((((\$301.02 + \$15.00)/2.2046)/(1/0.7400)) = \$106.08)

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## Swine (26-121 kg) Finishing Production Cost Assumptions

1. This input table outlines the cost of production for a finishing enterprise
2. Buildings and equipment are valued at new cost.
3. Purchased or home-mixed feed is used.
4. Manure haulage is contracted out.

Weanling Cost based on **\$87**  
 \$1 Canadian Dollar **\$0.7400** USD or \$1 USD = \$1.3514 Canadian Dollar  
 Market Price/100kg **\$202.00** or: \$0.92 /lb **110** Market Index  
 Premium/head **\$2.00** Basis (\$ per 100kg) **\$15.00** **80** % Dress  
 Estimated US Futures Price \$72.84 USD

### Indicators of Productivity

|                               | <u>Grower 1</u> | <u>Grower 2</u> | <u>Finisher</u> | <u>Total</u> |
|-------------------------------|-----------------|-----------------|-----------------|--------------|
| Number of Pigs Purchased      | <b>12,000</b>   | 11,886          | 11,773          | 12,000       |
| Average Beginning Weight (kg) | <b>26.0</b>     | 50.0            | 100.0           | 26           |
| Average Ending Weight (kg)    | <b>50.0</b>     | <b>100.0</b>    | <b>121.0</b>    | 121          |
| Percent Mortality             | <b>0.95</b>     | <b>0.95</b>     | <b>0.95</b>     | 2.8          |
| Days on Feed                  | <b>23</b>       | <b>65</b>       | <b>28</b>       | 116          |
| Feed Conversion Ratio         | <b>1.95</b>     | <b>3.00</b>     | <b>3.50</b>     | 2.85         |
| Number of Pigs (Ending)       | 11,886          | 11,773          | 11,661          | 11,661       |
| Weight Gain/Pig (kg)          | 24.0            | 50.0            | 21.0            | 95.0         |
| Feed Disappearance/Pig (kg)   | 46.8            | 150.0           | 73.5            | 270.3        |
| Average Daily Gain (kg)       | 1.043           | 0.769           | 0.750           | 0.819        |
| Average Number Pigs in Barn   | 4,025           | 3,986           | 3,948           | 3,986        |

### Productivity Profile

|                                  | <u>Total</u> |                 |
|----------------------------------|--------------|-----------------|
| Pigs Purchased                   | 12,000       |                 |
| Pigs Died                        | 339          | 2.8 % mortality |
| Pigs available for marketing     | 11,661       |                 |
| Less Light Weight Pig Adjustment | 285          | <b>2.44</b> %   |
| Pigs Sold at full market value   | 11,376       |                 |
| Washing and restocking days      | <b>7</b>     |                 |
| Total Days to Market             | 123          |                 |
| Turnover (365 / days to market)  | 2.97         |                 |

### Feed Requirements and Costs

|                 | <u>FCR *</u> | <u>kg/pig</u> | <u>Ration Cost per tonne</u> |                   |
|-----------------|--------------|---------------|------------------------------|-------------------|
|                 |              |               | <u>Purchased</u>             | <u>Home-Mixed</u> |
| Grower 1        | 1.95         | 46.8          | <b>\$679.58</b>              | \$488.20          |
| Grower 2        | 3.00         | 150.0         | <b>\$550.50</b>              | \$435.26          |
| Finisher Ration | 3.50         | 73.5          | <b>\$553.45</b>              | \$381.97          |

\* FCR = Feed Conversion Ratio (Feed:Gain)

### Labour

|                               |                |                  |       |            |
|-------------------------------|----------------|------------------|-------|------------|
| Total Hours per year          | <b>48.0</b>    | hours/week       | 2,496 | hours/year |
| Wage (includes hired manager) | <b>\$27.00</b> | /hour (weighted) |       |            |

**Capital Investment<sup>1</sup>****4,040 Pig Places**

|   |                         | <u>/sq.ft</u>  | <u>Total</u>       | <u>/Pig Place</u> | <u>Your Cost</u> |
|---|-------------------------|----------------|--------------------|-------------------|------------------|
| <b>Buildings</b>                          |                         |                |                    |                   |                  |
| Barn                                      | 37,168 ft. <sup>2</sup> | <b>\$50.00</b> | \$1,858,400        | \$460.00          | _____            |
| Office & Loading                          | 300 ft. <sup>2</sup>    | <b>\$50.00</b> | \$15,000           | \$3.71            | _____            |
| Standby Generator                         |                         |                | \$24,000           | \$5.94            | _____            |
| Feed Mill (building only)                 |                         |                | <b>\$45,000</b>    | <b>\$11.14</b>    | _____            |
| <b>Total Building Cost</b>                |                         |                | <b>\$1,942,400</b> | <b>\$480.79</b>   | _____            |
| <b>Equipment</b>                          |                         |                |                    |                   |                  |
| Finishing Barn                            |                         |                | \$470,000          | \$116.34          | _____            |
| Other                                     |                         |                | \$0                | \$0.00            | _____            |
| Fire Alarm System                         |                         |                | \$1,000            | \$0.25            | _____            |
| Storage Bins                              |                         |                | \$36,000           | \$8.91            | _____            |
| Feed Mill (equipment only)                |                         |                | <b>\$60,000</b>    | <b>\$14.85</b>    | _____            |
| <b>Total Equipment Cost</b>               |                         |                | <b>\$567,000</b>   | <b>\$140.35</b>   | _____            |
| <b>Total Buildings and Equipment Cost</b> |                         |                | <b>\$2,509,400</b> | <b>\$621.14</b>   | _____            |
| <b>Land Value</b>                         |                         |                |                    |                   |                  |
| Land Investment                           | <b>40 acres @</b>       | <b>\$2,750</b> | <b>\$110,000</b>   | <b>\$27.23</b>    | _____            |
| Land Investment                           | <b>0 acres @</b>        | <b>\$2,750</b> | <b>\$0</b>         | <b>\$0.00</b>     | _____            |
| <b>Other Costs</b>                        |                         |                |                    |                   |                  |
| Site preparation                          |                         |                | <b>\$36,000</b>    | \$8.91            | _____            |
| Manure Storage                            |                         |                | <b>\$120,000</b>   | <b>\$29.70</b>    | _____            |
| <b>Total Other Costs</b>                  |                         |                | <b>\$156,000</b>   | <b>\$38.61</b>    | _____            |
| <b>Total Capital Investment</b>           |                         |                | <b>\$2,668,150</b> | <b>\$660.43</b>   | _____            |

<sup>1</sup> FOOTNOTE: The number of square feet in the building and the cost per square foot for buildings and equipment are approximations only. A certified building plan which is designed according to the average inventory of grower-finisher pigs should be used in order to get the exact dimensions and area for new buildings.

NOTE: 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** yearsEquipment **10** years

## Salvage Value (% of original cost):

Buildings **10.00** %Equipment **10.00** %Investment Interest Rate **2.75** %**Other Operating Costs**Average market price **\$87.00** /cwt \$191.80 /ckgWeanling Formula **1.70**Purchase Weight **57.3** lbsHauling in **\$0.00** /pig purchased

## Annual Veterinary Costs:

Professional Services **\$700**Medication **\$16,000**Maintenance & Repair **1.10** % of total capital investment

|                 |               |                  |           |
|-----------------|---------------|------------------|-----------|
| Hydro & Propane | Hydro rate    | <b>\$0.09324</b> | per kwhr  |
|                 | Hydro usage   | <b>200,000</b>   | kwhr      |
|                 | Propane rate  | <b>\$0.75</b>    | per litre |
|                 | Propane usage | <b>30,000</b>    | litres    |

## Insurance

Buildings and equipment **\$0.78** /\$100 Capital InvestedFeeder hogs **\$0.88** /\$100 Capital InvestedBusiness Interruption **\$0.78** /\$100 Capital InvestedBusiness Interruption Insured value **\$75.00** per feederEstimated Market Value of Hogs **\$202.00** /hog

## Manure Costs:

Storage volume **7.1** litres/pig/day<sup>3</sup>Cost / litre **\$0.0029** /litre

Cost / gallon \$0.013 /gallon

Odour control (barley straw) **\$0** total costsManure Management Fee **\$3,000** total costs

| Manure nutrient content | nutrient<br>kg/1000<br>litres | fertilizer<br>value<br>\$/lb | % nutrient<br>value cost<br>recovery / sale |
|-------------------------|-------------------------------|------------------------------|---|
| Total Nitrogen          | <b>3.50</b>                   | <b>0.770</b>                 | <b>60</b>                                   |
| Phosphate (P2O5)        | <b>0.74</b>                   | <b>0.890</b>                 | <b>0</b>                                    |
| Potassium               | <b>1.41</b>                   | <b>0.600</b>                 | <b>0</b>                                    |

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

## Marketing &amp; Transport.

Trucking in **\$4.00** /pigTrucking out **\$4.50** /pigCouncil Levy **\$0.80** /pig

|   |                          |
|---|--------------------------|
| Grading Charge                            | <b>\$0.06</b> /pig       |
| Truck Washing                             | <b>\$0.00</b> /pig       |
| Insurance                                 | <b>\$0.25</b> /pig       |
| Special Levy                              | <b>\$0.00</b> /pig       |
| Office Supplies                           | <b>\$0.30</b> /pig place |
| Operating Loan Interest %                 | <b>8.50</b> %            |
| Property Tax:                             |                          |
| Grower-Finisher Barn & Land               | <b>\$10,000</b> /year    |
| Land                                      | <b>\$10.00</b> /acre     |
| Land Value for Grower-Finisher Operation: |                          |
| Number of Acres                           | <b>40</b> acres          |
| Number of Acres rented out                | <b>0</b> acres           |
| Rental rate (income)                      | <b>\$60</b> /acre        |
| Land Value per Acre                       | <b>\$2,750</b> /acre     |

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<sup>3</sup> FOOTNOTE:      1 cubic metre = 1000 litres  
                          1 cubic metre = 35.314 cubic feet  
                          1 cubic metre = 219.97 imperial gallons

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### Feed Ingredient Costs

|   | <u>Price/tonne</u> | <u>Your Cost</u> |
|---|--------------------|------------------|
| Wheat   | \$370.00           |                  |
| Barley  | \$320.00           |                  |
| Corn  | \$355.00           |                  |
| Soybean Meal - 47 %   | \$665.00           |                  |
| Canola Meal - 34 %  | \$425.00           |                  |
| Peas  | \$390.00           |                  |
| Grower Micro Premix   | \$6,000.00         |                  |
| Canola Oil  | \$2,400.00         |                  |
| Whey Powder   | \$1,364.60         |                  |
| Herring Meal  | \$3,364.40         |                  |
| Plasma  | \$5,720.00         |                  |
| Limestone   | \$203.95           |                  |
| Dical (16% Ca-21% P)  | \$1,524.23         |                  |
| Salt - 96%  | \$261.90           |                  |
| Phytase   | \$14,500.00        |                  |
| L-Lysine HCL  | \$2,248.50         |                  |
| L-Threonine   | \$2,815.60         |                  |
| DL-Methionine   | \$3,850.20         |                  |
| Oats - Steam Rolled   | \$375.00           |                  |
| Processing Costs:<br>(Hydro, Repairs/Maintenance & Insurance) | \$10.00            |                  |
| Percent Weight loss due to processing                         | \$1.25 %           |                  |
| Labour Cost   | \$10.00            |                  |

### Ration Formulas

|                      | <b>Grower 1</b> | <b>Grower 2</b> | <b>Finisher</b> |
|----------------------|-----------------|-----------------|-----------------|
|                      | <b>Ration</b>   | <b>Ration</b>   | <b>Ration</b>   |
|                      | <b>(kg)</b>     | <b>(kg)</b>     | <b>(kg)</b>     |
| Wheat                | 475.00          | 200.00          | 0.00            |
| Barley               | 215.00          | 597.00          | 834.00          |
| Corn                 | 0.00            | 0.00            | 0.00            |
| Soybean Meal - 47 %  | 175.00          | 75.00           | 0.00            |
| Canola Meal - 34 %   | 0.00            | 100.00          | 80.00           |
| Peas                 | 100.00          | 0.00            | 70.00           |
| 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            |
| Herring 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            |
| DL-Methionine        | 0.00            | 0.00            | 0.00            |
| Oats - Steam Rolled  | <u>0.00</u>     | <u>0.00</u>     | <u>0.00</u>     |
| <b>Total</b>         | <b>1000</b>     | <b>1000</b>     | <b>1000</b>     |

**Total Feed Ingredients per Feeder Pig per Year -- Grower-Finisher Barn**

|                                | <b>Grower 1</b>  | <b>Grower 2</b>  | <b>Finisher</b>  |                  |
|--------------------------------|------------------|------------------|------------------|------------------|
|                                | <b>Ration</b>    | <b>Ration</b>    | <b>Ration</b>    | <b>Total</b>     |
|                                | <b>(kg/year)</b> | <b>(kg/year)</b> | <b>(kg/year)</b> | <b>(kg/year)</b> |
| Wheat                          | 22.23            | 30.00            | 0.00             | 52.23            |
| Barley                         | 10.06            | 89.55            | 61.30            | 160.91           |
| Corn                           | 0.00             | 0.00             | 0.00             | 0.00             |
| Soybean Meal - 47 %            | 8.19             | 11.25            | 0.00             | 19.44            |
| Canola Meal - 34 %             | 0.00             | 15.00            | 5.88             | 20.88            |
| Peas                           | 4.68             | 0.00             | 5.15             | 9.83             |
| Grower Micro Premix            | 0.14             | 0.45             | 0.22             | 0.81             |
| Canola Oil                     | 0.47             | 1.20             | 0.00             | 1.67             |
| Whey Powder                    | 0.00             | 0.00             | 0.00             | 0.00             |
| Herring Meal                   | 0.00             | 0.00             | 0.00             | 0.00             |
| Plasma                         | 0.00             | 0.00             | 0.00             | 0.00             |
| Limestone                      | 0.56             | 1.50             | 0.59             | 2.65             |
| Dical (16% Ca-21% P)           | 0.23             | 0.30             | 0.07             | 0.61             |
| Salt - 96%                     | 0.16             | 0.53             | 0.26             | 0.95             |
| Phytase                        | 0.02             | 0.08             | 0.04             | 0.14             |
| L-Lysine HCL                   | 0.05             | 0.15             | 0.00             | 0.20             |
| L-Threonine                    | 0.00             | 0.00             | 0.00             | 0.00             |
| DL-Methionine                  | 0.00             | 0.00             | 0.00             | 0.00             |
| Oats - Steam Rolled            | <u>0.00</u>      | <u>0.00</u>      | <u>0.00</u>      | 0.00             |
| <b>Total Ration Used (kgs)</b> | <b>46.8</b>      | <b>150.0</b>     | <b>73.5</b>      | <b>270.3</b>     |

**Home-Mixed Feed Requirement and Cost Summary**

|                          | <b>Amount</b>      | <b>Ingredient</b>  | <b>Ration</b>      |                  |
|--------------------------|--------------------|--------------------|--------------------|------------------|
|                          | <b>(kg)</b>        | <b>Price</b>       | <b>Cost</b>        | <b>Your Cost</b> |
| <b>Grower 1</b>          |                    | <b>(\$ /tonne)</b> | <b>(\$ /tonne)</b> |                  |
| Wheat                    | 475.00             | \$370.00           | \$175.75           |                  |
| Barley                   | 215.00             | \$320.00           | \$68.80            |                  |
| Corn                     |                    |                    |                    |                  |
| Soybean Meal - 47 %      | 175.00             | \$665.00           | \$116.38           |                  |
| Canola Meal - 34 %       |                    |                    |                    |                  |
| Peas                     | 100.00             | \$390.00           | \$39.00            |                  |
| Grower Micro Premix      | 3.00               | \$6,000.00         | \$18.00            |                  |
| Canola Oil               | 10.00              | \$2,400.00         | \$24.00            |                  |
| Whey Powder              |                    |                    |                    |                  |
| Herring Meal             |                    |                    |                    |                  |
| Plasma                   |                    |                    |                    |                  |
| Limestone                | 12.00              | \$203.95           | \$2.45             |                  |
| Dical (16% Ca-21% P)     | 5.00               | \$1,524.23         | \$7.62             |                  |
| 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              |                    |                    |                    |                  |
| DL-Methionine            |                    |                    |                    |                  |
| Oats - Steam Rolled      |                    |                    |                    |                  |
| <b>Total</b>             | <b>1,000.00 kg</b> |                    | <b>\$462.42</b>    |                  |
| Adjusted For Weight Loss |                    | 1.25 %             | \$468.20           |                  |
| Plus Processing Cost     |                    | \$10.00            | \$478.20           |                  |
| Plus Labour Cost         |                    | \$10.00            | <b>\$488.20</b>    |                  |
| <b>Grower 2</b>          |                    |                    |                    |                  |
| Wheat                    | 200.00             | \$370.00           | \$74.00            |                  |
| Barley                   | 597.00             | \$320.00           | \$191.04           |                  |
| Corn                     |                    |                    |                    |                  |
| Soybean Meal - 47 %      | 75.00              | \$665.00           | \$49.88            |                  |
| Canola Meal - 34 %       | 100.00             | \$425.00           | \$42.50            |                  |
| Peas                     |                    |                    |                    |                  |
| Grower Micro Premix      | 3.00               | \$6,000.00         | \$18.00            |                  |
| Canola Oil               | 8.00               | \$2,400.00         | \$19.20            |                  |
| Whey Powder              |                    |                    |                    |                  |
| Herring Meal             |                    |                    |                    |                  |
| Plasma                   |                    |                    |                    |                  |
| Limestone                | 10.00              | \$203.95           | \$2.04             |                  |
| Dical (16% Ca-21% P)     | 2.00               | \$1,524.23         | \$3.05             |                  |
| 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              |                    |                    |                    |                  |
| DL-Methionine            |                    |                    |                    |                  |
| Oats - Steam Rolled      |                    |                    |                    |                  |
| <b>Total</b>             | <b>1,000.00 kg</b> |                    | <b>\$410.13</b>    |                  |
| Adjusted For Weight Loss |                    | 1.25 %             | \$415.26           |                  |
| Plus Processing Cost     |                    | \$10.00            | \$425.26           |                  |
| Plus Labour Cost         |                    | \$10.00            | <b>\$435.26</b>    |                  |

**Finisher Ration:**

|                          |                    |             |                 |       |
|--------------------------|--------------------|-------------|-----------------|-------|
| Wheat                    |                    |             |                 | _____ |
| Barley                   | 834.00             | \$320.00    | \$266.88        | _____ |
| Corn                     |                    |             |                 | _____ |
| Soybean Meal - 47 %      |                    |             |                 | _____ |
| Canola Meal - 34 %       | 80.00              | \$425.00    | \$34.00         | _____ |
| Peas                     | 70.00              | \$390.00    | \$27.30         | _____ |
| Grower Micro Premix      | 3.00               | \$6,000.00  | \$18.00         | _____ |
| Canola Oil               |                    |             |                 | _____ |
| Whey Powder              |                    |             |                 | _____ |
| Herring Meal             |                    |             |                 | _____ |
| Plasma                   |                    |             |                 | _____ |
| Limestone                | 8.00               | \$203.95    | \$1.63          | _____ |
| Dical (16% Ca-21% P)     | 1.00               | \$1,524.23  | \$1.52          | _____ |
| Salt - 96%               | 3.50               | \$261.90    | \$0.92          | _____ |
| Phytase                  | 0.50               | \$14,500.00 | \$7.25          | _____ |
| L-Lysine HCL             |                    |             |                 | _____ |
| L-Threonine              |                    |             |                 | _____ |
| DL-Methionine            |                    |             |                 | _____ |
| Oats - Steam Rolled      |                    |             |                 | _____ |
| <b>Total</b>             | <b>1,000.00 kg</b> |             | <b>\$357.50</b> | _____ |
| Adjusted For Weight Loss |                    | 1.25 %      | \$361.97        | _____ |
| Plus Processing Cost     |                    | \$10.00     | <u>\$371.97</u> | _____ |
| Plus Labour Cost         |                    | \$10.00     | <b>\$381.97</b> | _____ |

## Swine Finishing Production Cost Worksheet

**A. Operating Costs**

Your Cost

**1. Feed Requirements and Costs**

**1.01 Grower 1 - Purchased Feed**

|   |                |                       |  |
|---|----------------|-----------------------|--|
|   | 24.0           | kg weight gain/pig    |  |
| x | 2.0            | feed conversion ratio |  |
| = | 46.8           | kg ration/pig         |  |
| x | \$679.58       | /tonne ration         |  |
| ÷ | 1,000          | kg/tonne              |  |
| x | 12,000         | weanlings purchased   |  |
| ÷ | <u>11,376</u>  | <u>pigs sold</u>      |  |
| = | <b>\$33.55</b> | <b>/pig sold</b>      |  |

**1.02 Grower 2 - Purchased Feed**

|   |                |                       |  |
|---|----------------|-----------------------|--|
|   | 50.0           | kg weight gain/pig    |  |
| x | 3.0            | feed conversion ratio |  |
| = | 150.0          | kg ration/pig         |  |
| x | \$550.50       | /tonne ration         |  |
| ÷ | 1,000          | kg/tonne              |  |
| x | 12,000         | weanlings purchased   |  |
| ÷ | <u>11,376</u>  | <u>pigs sold</u>      |  |
| = | <b>\$87.10</b> | <b>/pig sold</b>      |  |

**1.03 Finisher Ration - Purchased Feed**

|   |                |                       |  |
|---|----------------|-----------------------|--|
|   | 21.0           | kg weight gain/pig    |  |
| x | 3.5            | feed conversion ratio |  |
| = | 73.5           | kg ration/pig         |  |
| x | \$553.45       | /tonne ration         |  |
| ÷ | 1,000          | kg/tonne              |  |
| x | 12,000         | weanlings purchased   |  |
| ÷ | <u>11,376</u>  | <u>pigs sold</u>      |  |
| = | <b>\$42.91</b> | <b>/pig sold</b>      |  |

**1.04 Grower 1 - Home Mixed Feed**

|   |                |                       |  |
|---|----------------|-----------------------|--|
|   | 24.0           | kg weight gain/pig    |  |
| x | 2.0            | feed conversion ratio |  |
| = | 46.8           | kg ration/pig         |  |
| x | \$488.20       | /tonne ration         |  |
| ÷ | 1,000          | kg/tonne              |  |
| x | 12,000         | weanlings purchased   |  |
| ÷ | <u>11,376</u>  | <u>pigs sold</u>      |  |
| = | <b>\$24.10</b> | <b>/pig sold</b>      |  |

**1.05 Grower 2 - Home Mixed Feed**

|   |       |                       |  |
|---|-------|-----------------------|--|
|   | 50.0  | kg weight gain/pig    |  |
| x | 3.0   | feed conversion ratio |  |
| = | 150.0 | kg ration/pig         |  |

|   |                |                     |       |
|---|----------------|---------------------|-------|
| x | \$435.26       | /tonne ration       | _____ |
| ÷ | 1,000          | kg/tonne            | _____ |
| x | 12,000         | weanlings purchased | _____ |
| ÷ | <u>11,376</u>  | <u>pigs sold</u>    | _____ |
| = | <b>\$68.87</b> | <b>/pig sold</b>    | _____ |

**1.06 Finisher Ration - Home Mixed Feed**

|   |                |                       |       |
|---|----------------|-----------------------|-------|
|   | 21.0           | kg weight gain/pig    | _____ |
| x | 3.5            | feed conversion ratio | _____ |
| = | 73.5           | kg ration/pig         | _____ |
| x | \$381.97       | /tonne ration         | _____ |
| ÷ | 1,000          | kg/tonne              | _____ |
| x | 12,000         | weanlings purchased   | _____ |
| ÷ | <u>11,376</u>  | <u>pigs sold</u>      | _____ |
| = | <b>\$29.61</b> | <b>/pig sold</b>      | _____ |

**2. Other Operating Costs**

**2.01 Weanling Cost**

|   |                |                     |       |
|---|----------------|---------------------|-------|
|   | \$87.00        | market price        | _____ |
| ÷ | 100            | lbs/cwt             | _____ |
| x | 57             | lbs                 | _____ |
| x | 1.7            | formula factor      | _____ |
| x | 12,000         | weanlings purchased | _____ |
| ÷ | <u>11,376</u>  | <u>pigs sold</u>    | _____ |
| = | <b>\$89.39</b> | <b>/pig sold</b>    | _____ |



**2.02 Veterinary Cost**

|   |               |                       |       |
|---|---------------|-----------------------|-------|
|   | \$700.00      | professional services | _____ |
| + | \$16,000.00   | medication            | _____ |
| ÷ | <u>11,376</u> | <u>pigs sold</u>      | _____ |
| = | <b>\$1.47</b> | <b>/pig sold</b>      | _____ |

**2.03 Maintenance & Repairs**

|   |               |                                    |       |
|---|---------------|------------------------------------|-------|
|   | 1.10          | % of total capital investment      | _____ |
| x | \$2,509,400   | total buildings and equipment cost | _____ |
| ÷ | <u>11,376</u> | <u>pigs sold</u>                   | _____ |
| = | <b>\$2.43</b> | <b>/pig sold</b>                   | _____ |

**2.04 Utilities**

|   |               |                  |       |
|---|---------------|------------------|-------|
|   | \$18,648      | hydro            | _____ |
| + | \$22,500      | propane          | _____ |
| ÷ | <u>11,376</u> | <u>pigs sold</u> | _____ |
| = | <b>\$3.62</b> | <b>/pig sold</b> | _____ |

**2.05 Insurance**

|   |               |                       |       |
|---|---------------|-----------------------|-------|
|   | \$2,509,400   | buildings & equipment | _____ |
| x | \$0.78        | /\$100                | _____ |
| ÷ | 100           | /\$100 capital        | _____ |
| ÷ | <u>11,376</u> | <u>pigs sold</u>      | _____ |
| = | \$1.72        | /pig sold             | _____ |

|   |               |                             |       |
|---|---------------|-----------------------------|-------|
|   | 3,986         | average number pigs in barn | _____ |
| x | \$202.00      | average value               | _____ |
| x | \$0.88        | /\$100                      | _____ |
| ÷ | 100           | /\$100 capital              | _____ |
| ÷ | <u>11,376</u> | <u>pigs sold</u>            | _____ |
| = | \$0.62        | /pig sold                   | _____ |

|   |               |                        |       |
|---|---------------|------------------------|-------|
|   | \$75.00       | insured value          | _____ |
| x | 3,986         | average number in barn | _____ |
| x | \$0.78        | rate /\$100            | _____ |
| ÷ | <u>11,376</u> | <u>pigs sold</u>       | _____ |
| = | \$0.20        | /pig sold              | _____ |

|   |               |                  |       |
|---|---------------|------------------|-------|
| = | <b>\$2.55</b> | <b>/pig sold</b> | _____ |
|---|---------------|------------------|-------|

**2.06 Manure Costs**

|         |               |                           |       |
|---------|---------------|---------------------------|-------|
| Haulage | 7.1           | litres/pig/day            | _____ |
| x       | 365           | days/year                 | _____ |
| x       | 3,986         | average inventory of pigs | _____ |
| x       | \$0.003       | /litre                    | _____ |
| ÷       | <u>11,376</u> | <u>pigs sold</u>          | _____ |
| =       | \$2.63        | /pig sold                 | _____ |

Estimated Nutrient Value

|   |       |                           |       |
|---|-------|---------------------------|-------|
|   | 7.1   | litres/pig/day            | _____ |
| x | 365   | days/year                 | _____ |
| x | 3,986 | average inventory of pigs | _____ |

|  |               |                                     |       |
|--|---------------|-------------------------------------|-------|
| ÷  | <u>1,000</u>  |                                     | _____ |
| =  | 10,331        | # of 1000 litres of manure          | _____ |
| <b>Nitrogen</b>                            |               |                                     |       |
|  | 3.50          | kg per 1000 litres                  | _____ |
| x  | 10,331        | # of 1000 litres of manure          | _____ |
| x  | 60            | % nutrient value recovery           | _____ |
| ÷  | 2.2046        | lbs per kg                          | _____ |
| x  | \$0.77        | fertilizer value per lb.            | _____ |
| ÷  | <u>11,376</u> | <u>pigs sold</u>                    | _____ |
| =  | \$0.67        | estimated nutrient value / pig sold | _____ |
| <b>Phosphate</b>                           |               |                                     |       |
|  | 0.74          | kg per 1000 litres                  | _____ |
| x  | 10,331        | # of 1000 litres of manure          | _____ |
| x  | 0             | % nutrient value recovery           | _____ |
| ÷  | 2.2046        | lbs per kg                          | _____ |
| x  | \$0.89        | fertilizer value per lb.            | _____ |
| ÷  | <u>11,376</u> | <u>pigs sold</u>                    | _____ |
| =  | \$0.00        | estimated nutrient value / pig sold | _____ |
| <b>Potassium</b>                           |               |                                     |       |
|  | 1.41          | kg per 1000 litres                  | _____ |
| x  | 10,331        | # of 1000 litres of manure          | _____ |
| x  | 0             | % nutrient value recovery           | _____ |
| ÷  | 2.2046        | lbs per kg                          | _____ |
| x  | \$0.60        | fertilizer value per lb.            | _____ |
| ÷  | <u>11,376</u> | <u>pigs sold</u>                    | _____ |
| =  | \$0.00        | estimated nutrient value / pig sold | _____ |
| <b>Odour control &amp; Mgmt Fees</b>       |               |                                     |       |
|  | \$3,000       | total cost                          | _____ |
|  | <u>11,376</u> | <u>pigs sold</u>                    | _____ |
|  | \$0.26        | /pig sold                           | _____ |
| <b>Total</b>                               | <b>\$2.23</b> | <b>/pig sold</b>                    | _____ |
| <b>2.07 Office Supplies</b>                |               |                                     |       |
|  | \$0.30        | /pig place                          | _____ |
| x  | 3,986         | pig places                          | _____ |
| ÷  | <u>11,376</u> | <u>pigs sold</u>                    | _____ |
| =  | <b>\$0.11</b> | <b>/pig sold</b>                    | _____ |
| <b>2.08 Marketing &amp; Transportation</b> |               |                                     |       |
|  | \$4.00        | 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>                 | _____ |
| =  | <b>\$9.61</b> | <b>/pig sold</b>                    | _____ |
| <b>2.09 Property Taxes</b>                 |               |                                     |       |
|  | \$10,000      | taxes on barn and land              | _____ |
| ÷  | <u>11,376</u> | <u>pigs sold</u>                    | _____ |
| =  | \$0.88        | /pig sold                           | _____ |

|              |               |                  |       |
|--------------|---------------|------------------|-------|
|              | \$10.00       | taxes on land    | _____ |
| x            | 0             | acres            | _____ |
| ÷            | <u>11,376</u> | <u>pigs sold</u> | _____ |
| =            | \$0.00        | /pig sold        | _____ |
| <b>Total</b> | <b>\$0.88</b> | <b>/pig sold</b> | _____ |

**2.10 Interest on Operating Cost - Purchased Feed**

|   |            |                      |       |
|---|------------|----------------------|-------|
|   | \$89.39    | weaner cost          | _____ |
| x | 123        | total days to market | _____ |
| x | 8.5        | % operating rate     | _____ |
| ÷ | <u>365</u> | <u>days/year</u>     | _____ |
| = | \$2.56     | /pig sold            | _____ |

|          |               |                         |       |
|----------|---------------|-------------------------|-------|
|          | \$275.83      | subtotal operating cost | _____ |
| -        | \$89.39       | weaner cost             | _____ |
| ÷        | 2             | average                 | _____ |
| x        | 123           | total days to market    | _____ |
| ÷        | <u>365</u>    | <u>days/year</u>        | _____ |
| x        | <u>8.5</u>    | <u>% operating rate</u> | _____ |
| =        | \$2.67        | /pig sold               | _____ |
| <b>=</b> | <b>\$5.23</b> | <b>/pig sold</b>        | _____ |

**Interest on Operating Cost - Home Mixed Feed**

|   |            |                      |       |
|---|------------|----------------------|-------|
|   | \$89.39    | weaner cost          | _____ |
| x | 123        | total days to market | _____ |
| x | 8.5        | % operating rate     | _____ |
| ÷ | <u>365</u> | <u>days/year</u>     | _____ |
| = | \$2.56     | /pig sold            | _____ |

|          |               |                         |       |
|----------|---------------|-------------------------|-------|
|          | \$234.85      | subtotal operating cost | _____ |
| -        | \$89.39       | weaner cost             | _____ |
| ÷        | 2             | average                 | _____ |
| x        | 123           | total days to market    | _____ |
| ÷        | <u>365</u>    | <u>days/year</u>        | _____ |
| x        | <u>8.5</u>    | <u>% operating rate</u> | _____ |
| =        | \$2.08        | /pig sold               | _____ |
| <b>=</b> | <b>\$4.64</b> | <b>/pig sold</b>        | _____ |

**B. Fixed Costs**

**3. Depreciation**

Original cost - Salvage Value

Useful Life

**3.01 Buildings - not including feedmill**

|   |               |  |       |
|---|---------------|--|-------|
|   | \$2,017,400   | total building cost (including earthen | _____ |
|   |               | manure storage)                        | _____ |
| - | \$189,740     | salvage value (building only)          | _____ |
| ÷ | 25            | years useful life                      | _____ |
| ÷ | <u>11,376</u> | <u>pigs sold</u>                       | _____ |

= **6.43** /pig sold

**3.02 Equipment - not including feedmill**

|   |               |                      |       |
|---|---------------|----------------------|-------|
|   | \$507,000     | total equipment cost | _____ |
| - | \$50,700      | salvage value        | _____ |
| ÷ | 10            | years useful life    | _____ |
| ÷ | <u>11,376</u> | <u>pigs sold</u>     | _____ |
| = | <b>3.91</b>   | <b>/pig sold</b>     | _____ |

**3.03 Buildings - including feedmill**

|   |               |  |       |
|---|---------------|--|-------|
|   | \$2,062,400   | total building cost (including earthen | _____ |
|   |               | manure storage)                        |       |
| - | \$194,240     | salvage value (building only)          | _____ |
| ÷ | 25            | years useful life                      | _____ |
| ÷ | <u>11,376</u> | <u>pigs sold</u>                       | _____ |
| = | <b>6.57</b>   | <b>/pig sold</b>                       | _____ |

**3.04 Equipment - including feedmill**

|   |               |                      |       |
|---|---------------|----------------------|-------|
|   | \$567,000     | total equipment cost | _____ |
| - | \$56,700      | salvage value        | _____ |
| ÷ | 10            | years useful life    | _____ |
| ÷ | <u>11,376</u> | <u>pigs sold</u>     | _____ |
| = | <b>4.43</b>   | <b>/pig sold</b>     | _____ |

**4. Investment Cost**

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

**4.01 Land for Barn Site**

|   |               |                   |       |
|---|---------------|-------------------|-------|
|   | \$110,000     | land investment   | _____ |
| + | \$36,000      | site preparation  | _____ |
| x | 2.8           | % investment rate | _____ |
| ÷ | <u>11,376</u> | <u>pigs sold</u>  | _____ |
| = | 0.35          | /pig sold         | _____ |

**Land for manure application**

|   |               |                   |       |
|---|---------------|-------------------|-------|
|   | \$0           | land investment   | _____ |
| x | 2.8           | % investment rate | _____ |
| ÷ | <u>11,376</u> | <u>pigs sold</u>  | _____ |
| = | 0.00          | /pig sold         | _____ |

**Total** **\$0.35** /pig sold

**4.02 Buildings - not including feedmill**

|   |               |  |       |
|---|---------------|--|-------|
|   | \$2,017,400   | total building cost (including earthen | _____ |
|   |               | manure storage)                        |       |
| + | \$189,740     | salvage value (building only)          | _____ |
| ÷ | 2             | average                                | _____ |
| x | 2.8           | % investment rate                      | _____ |
| ÷ | <u>11,376</u> | <u>pigs sold</u>                       | _____ |
| = | <b>2.67</b>   | <b>/pig sold</b>                       | _____ |

**4.03 Equipment - not including feedmill**

|   |               |                      |       |
|---|---------------|----------------------|-------|
|   | \$507,000     | total equipment cost | _____ |
| + | \$50,700      | salvage value        | _____ |
| ÷ | 2             | average              | _____ |
| x | 2.8           | % investment rate    | _____ |
| ÷ | <u>11,376</u> | <u>pigs sold</u>     | _____ |
| = | <b>0.67</b>   | <b>/pig sold</b>     | _____ |

**4.04 Buildings - including feedmill**

|   |               |   |       |
|---|---------------|---|-------|
|   | \$2,062,400   | total building cost (including earthen<br>manure storage) | _____ |
| + | \$194,240     | salvage value (building only)                             | _____ |
| ÷ | 2             | average   | _____ |
| x | 2.8           | % investment rate   | _____ |
| ÷ | <u>11,376</u> | <u>pigs sold</u>  | _____ |
| = | <b>2.73</b>   | <b>/pig sold</b>  | _____ |

**4.05 Equipment - including feedmill**

|   |               |                      |       |
|---|---------------|----------------------|-------|
|   | \$567,000     | total equipment cost | _____ |
| + | \$56,700      | salvage value        | _____ |
| ÷ | 2             | average              | _____ |
| x | 2.8           | % investment rate    | _____ |
| ÷ | <u>11,376</u> | <u>pigs sold</u>     | _____ |
| = | <b>0.75</b>   | <b>/pig sold</b>     | _____ |

**5. Labour Cost**

|   |               |                  |       |
|---|---------------|------------------|-------|
|   | 2496          | total hours/year | _____ |
| x | \$27.00       | /hour            | _____ |
| ÷ | <u>11,376</u> | <u>pigs sold</u> | _____ |
| = | <b>5.92</b>   | <b>/pig sold</b> | _____ |

### Summary of Purchased Feeds Used

11,661 Pigs available for marketing (includes lightweights)

|                 | Total per<br>Pig Mkt<br><u>(kgs)</u> | Total<br>per Year<br><u>(tonnes)</u> | Total<br>per Month<br><u>(tonnes)</u> | Total per<br>Pig Mkt<br><u>(lbs)</u> |
|-----------------|--------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|
| Grower 1        | 46.80                                | 545.73                               | 45.48                                 | 103.18                               |
| Grower 2        | 150.00                               | 1,749.15                             | 145.76                                | 330.69                               |
| Finisher Ration | <u>73.50</u>                         | <u>857.08</u>                        | <u>71.42</u>                          | <u>162.04</u>                        |
| <b>Total</b>    | <b>270.30</b>                        | <b>3,151.97</b>                      | <b>262.66</b>                         | <b>595.90</b>                        |

### Summary of Home-Mixed Feed Ingredients Used

|                      | Total<br>per Pig<br><u>(kgs)</u> | Total<br>per Year<br><u>(tonnes)</u> | Total<br>per Month<br><u>(tonnes)</u> | Total<br>per Pig<br><u>(lbs)</u> |
|----------------------|----------------------------------|--------------------------------------|---------------------------------------|----------------------------------|
| Wheat                | 52.23                            | 609.05                               | 50.75                                 | 115.15                           |
| Barley               | 160.91                           | 1,876.38                             | 156.37                                | 354.74                           |
| Corn                 | 0.00                             | 0.00                                 | 0.00                                  | 0.00                             |
| Soybean Meal - 47 %  | 19.44                            | 226.69                               | 18.89                                 | 42.86                            |
| Canola Meal - 34 %   | 20.88                            | 243.48                               | 20.29                                 | 46.03                            |
| Peas                 | 9.83                             | 114.57                               | 9.55                                  | 21.66                            |
| Grower Micro Premix  | 0.81                             | 9.46                                 | 0.79                                  | 1.79                             |
| Canola Oil           | 1.67                             | 19.45                                | 1.62                                  | 3.68                             |
| Whey Powder          | 0.00                             | 0.00                                 | 0.00                                  | 0.00                             |
| Herring Meal         | 0.00                             | 0.00                                 | 0.00                                  | 0.00                             |
| Plasma               | 0.00                             | 0.00                                 | 0.00                                  | 0.00                             |
| Limestone            | 2.65                             | 30.90                                | 2.57                                  | 5.84                             |
| Dical (16% Ca-21% P) | 0.61                             | 7.08                                 | 0.59                                  | 1.34                             |
| Salt - 96%           | 0.95                             | 11.03                                | 0.92                                  | 2.09                             |
| Phytase              | 0.14                             | 1.58                                 | 0.13                                  | 0.30                             |
| L-Lysine HCL         | 0.20                             | 2.29                                 | 0.19                                  | 0.43                             |
| L-Threonine          | 0.00                             | 0.00                                 | 0.00                                  | 0.00                             |
| DL-Methionine        | 0.00                             | 0.00                                 | 0.00                                  | 0.00                             |
| Oats - Steam Rolled  | <u>0.00</u>                      | <u>0.00</u>                          | <u>0.00</u>                           | <u>0.00</u>                      |
| <b>Total</b>         | <b>270.30</b>                    | <b>3,151.97</b>                      | <b>262.66</b>                         | <b>595.90</b>                    |

#### Contact Us

For more information, contact a Farm Management Specialist.

- [manitoba.ca/agriculture](http://manitoba.ca/agriculture)
- [mbfarmbusiness@gov.mb.ca](mailto:mbfarmbusiness@gov.mb.ca)
- 1-844-769-6224

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