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**2023/2024 Cost of Production**

# **Weaner Pig (Nursery)**





Guidelines For Estimating  
**Weaner Pig (Nursery) Costs 6 to 26 kg**  
Based on marketing 35,512 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 weaner 6 to 26 kg enterprise in Manitoba. This type of operation is intended to represent the second stage, or nursery, 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)
- [mbfarmbusiness@gov.mb.ca](mailto:mbfarmbusiness@gov.mb.ca)
- 1-844-769-6224

**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.

## **Weaner Pig (Nursery) Costs 6 to 26 kg Cost of Production**

The following farrow wean cost of production 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 81 to 126 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.

If developing a cost of production budget to include home mixed rations the following items should be added to the budget:

- additional equipment costs associated with a mix mill;
- additional bins for different ingredients;
- additional labour for feed preparation.

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 what the feed intakes of their animals are. Please consult with a nutritionist for diet formulations 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 swine nursery 6 to 26 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.

**Weaner Pig (Nursery) 6 to 26 kg Summary - April, 2023**

	Purchased Feed		Home-Mixed Feed		Your Cost
	<u>\$/Pig Sold</u>	<u>Total Cost</u>	<u>\$/Pig Sold</u>	<u>Total Cost</u>	
<b>A. Operating Costs</b>					
<b>1. Feed Costs:</b>					
1.01 Pre Starter 1	\$1.60	\$56,819	\$0.95	\$33,736	_____
1.02 Pre Starter 2	\$6.45	\$229,052	\$3.49	\$123,937	_____
1.03 Starter 1	\$14.27	\$506,756	\$8.45	\$300,076	_____
1.04 Starter 2	<u>\$19.41</u>	<u>\$689,288</u>	<u>\$13.82</u>	<u>\$490,776</u>	_____
<b>Total Feed Cost</b>	<b>\$41.73</b>	<b>\$1,481,915</b>	<b>\$26.71</b>	<b>\$948,525</b>	_____
<b>2. Other Operating Costs:</b>					
2.01 Weanling cost	\$47.85	\$1,699,249	\$47.85	\$1,699,249	_____
2.02 Veterinary Medicine & Supplies	\$2.82	\$100,000	\$2.82	\$100,000	_____
2.03 Maintenance & Repairs	\$0.18	\$6,392	\$0.18	\$6,392	_____
2.04 Hydro & Propane	\$1.58	\$56,148	\$1.58	\$56,148	_____
2.05 Insurance	\$0.34	\$12,074	\$0.34	\$12,074	_____
2.06 Manure Costs	\$0.38	\$13,638	\$0.38	\$13,638	_____
2.07 Office Supplies	\$0.04	\$1,560	\$0.04	\$1,560	_____
2.08 Levy, Marketing & Transportation	\$3.74	\$132,815	\$3.74	\$132,815	_____
2.09 Property Taxes	<u>\$0.28</u>	<u>\$10,000</u>	<u>\$0.28</u>	<u>\$10,000</u>	_____
Subtotal Operating Costs	\$98.95	\$3,513,791	\$83.93	\$2,980,401	_____
2.10 Interest on Operating Cost	<u>\$0.89</u>	<u>\$31,606</u>	<u>\$0.80</u>	<u>\$28,410</u>	_____
<b>Total Operating Costs</b>	<b>\$99.84</b>	<b>\$3,545,397</b>	<b>\$84.73</b>	<b>\$3,008,811</b>	_____
<b>B. Fixed Costs</b>					
<b>3. Depreciation:</b>					
3.01 Buildings and Manure Storage	\$0.72	\$25,569	\$0.76	\$26,989	_____
3.02 Equipment	<u>\$1.19</u>	<u>\$42,259</u>	<u>\$1.36</u>	<u>\$48,296</u>	_____
Total Depreciation Cost	\$1.91	\$67,828	\$2.12	\$75,285	_____
<b>4. Investment:</b>					
4.01 Land Cost	\$0.11	\$4,015	\$0.11	\$4,015	_____
4.02 Buildings and Manure Storage	\$0.29	\$10,298	\$0.31	\$11,009	_____
4.03 Equipment	<u>\$0.20</u>	<u>\$7,102</u>	<u>\$0.22</u>	<u>\$7,813</u>	_____
Total Investment Cost	<u>\$0.60</u>	<u>\$21,416</u>	<u>\$0.64</u>	<u>\$22,836</u>	_____
<b>Total Fixed Costs</b>	<b>\$2.51</b>	<b>\$89,244</b>	<b>\$2.76</b>	<b>\$98,121</b>	_____
<b>C. Labour</b>					
Wages, benefits and hired manager	\$1.90	\$67,473	\$1.90	\$67,473	_____
<b>Total Cost of Production</b>	<b>\$104.25</b>	<b>\$3,702,114</b>	<b>\$89.39</b>	<b>\$3,174,405</b>	_____

**Profitability and Breakeven Analysis**

	<u>Per Pig</u>	<u>Total</u>	<u>Per Pig</u>	<u>Total</u>
<b>Estimated Farmgate</b>				
Market Price per weanling	\$87.00	\$3,089,544	\$87.00	\$3,089,544
Land rental per head sold	<u>\$0.00</u>	<u>\$0</u>	<u>\$0.00</u>	<u>\$0</u>
<b>Gross Revenue / hog</b>	<b>\$87.00</b>	<b>\$3,089,544</b>	<b>\$87.00</b>	<b>\$3,089,544</b>
<b>Marginal Returns</b>				
Over Operating Costs	(\$12.84)	(\$455,854)	\$2.27	\$80,732
Over Operating & Labour Costs	(\$14.74)	(\$523,327)	\$0.37	\$13,259
<b>Over Total Costs (Net Profit)</b>	<b>(\$17.25)</b>	<b>(\$612,571)</b>	<b>(\$2.39)</b>	<b>(\$84,862)</b>
<b>Operating Expense Ratio</b>	<b>114.8%</b>		<b>97.4%</b>	
<b>Breakeven Selling Price</b>	<u><b>\$/Pig</b></u>		<u><b>\$/Pig</b></u>	
Operating Costs	\$99.84		\$84.73	
Operating & Labour Costs	\$101.74		\$86.63	
<b>Total Costs</b>	<b>\$104.25</b>		<b>\$89.39</b>	
<b>Return On Assets (ROA)</b>	<b>(37.3%)</b>		<b>(2.1%)</b>	

**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
<b>A. Operating Costs</b>		
Feed cost	\$41.73	\$26.71
Weanling cost	\$47.85	\$47.85
Other Operating Costs	<u>\$10.26</u>	<u>\$10.17</u>
<b>Subtotal</b>	\$99.84	\$84.73
<b>B. Fixed Costs</b>	\$2.51	\$2.76
<b>C. Labour</b>	<u>\$1.90</u>	<u>\$1.90</u>
<b>Total Costs</b>	\$104.25	\$89.39

### Estimated Farmgate

Price (\$ per weanling)	\$87.00	\$87.00
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	Up	Down
Percent Market Price Variation	10.0%	10.0%
Percent Feed Cost Variation	10.0%	5.0%
Percent Weanling Cost Variation	5.0%	5.0%

Higher Market Price	\$95.70	\$95.70
Lower Market Price	\$78.30	\$78.30
Higher Feed Cost	\$45.90	\$29.38
Lower Feed Cost	\$39.64	\$25.37
Higher Weanling Purchase Cost	\$50.24	\$50.24
Lower Weanling Purchase Cost	\$45.46	\$45.46

### Higher Margin Scenario - Market Price Up 10%, Feed Price Down 5% and Weanling Purchase Cost Down 5%

<b>Operating Costs</b>	\$95.36	\$81.00
<b>Total Costs</b>	\$99.77	\$85.66
<b>Gross Revenue / hog</b>	\$95.70	\$95.70
<b>Marginal Returns</b>		
Over Operating Costs	\$0.34	\$14.70
Over Operating & Labour Costs	(\$1.56)	\$12.80
Over Total Costs (Net Profit)	(\$4.07)	\$10.04
<b>Operating Expense Ratio</b>	99.6%	84.6%
<b>Return on Asset (ROA)</b>	<b>(6.12%)</b>	<b>25.03%</b>

### Lower Margin Scenario - Market Price Down 10%, Feed Price Up 10% and Weanling Purchase Cost Up 5%

<b>Operating Costs</b>	\$106.40	\$89.79
<b>Total Costs</b>	\$110.82	\$94.45
<b>Gross Revenue / hog</b>	\$78.30	\$78.30
<b>Marginal Returns</b>		
Over Operating Costs	(\$28.10)	(\$11.49)
Over Operating & Labour Costs	(\$30.00)	(\$13.39)
Over Total Costs (Net Profit)	(\$32.52)	(\$16.15)
<b>Operating Expense Ratio</b>	135.9%	114.7%
<b>Return on Asset (ROA)</b>	<b>(74.62%)</b>	<b>(32.98%)</b>

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## Weaner Pig (Nursery) Production Costs 6 to 26 kg

1. This input table outlines the cost of production for the weaner barn only.
2. Buildings and equipment are valued at new cost.
3. Manure haulage is contracted out.

### Herd Profile

Weaner Pig Places	<b>5,200</b>	
Number of turns	<b>7</b>	
Weaner Pigs Purchased	<b>36,400</b>	
Percent Post-Weaning Mortality	<b>2.4</b>	
Pigs Died, Post-Weaning	<b>888</b>	
Weaner Pigs Sold	<b>35,512</b>	
Average Market Price	<b>\$87.00</b> /cwt	\$191.80 /ckg
Weanling Formula Factor (% of Mkt Price)	<b>55.00</b> %	
Calculated Weanling Purchase Price	<b>\$47.85</b> /pig	

### Feed Requirements

		<u>Ration Cost per tonne</u>	
		<u>Purchased</u>	<u>Home-Mixed</u>
Pre Starter 1(sew)	<b>0.8</b> kg/pig	<b>\$2,000.00</b>	\$1,186.47
Pre Starter 2	<b>4.0</b> kg/pig	<b>\$1,611.50</b>	\$873.30
Starter 1	<b>11.9</b> kg/pig	<b>\$1,199.00</b>	\$710.47
Starter 2	<b>24.0</b> kg/pig	<b>\$808.65</b>	\$575.97
Total Feed	<b>40.7</b> kg/pig		

### Weaner Pig Efficiency

	<u>Ration 1</u>	<u>Ration 2</u>	<u>Ration 3</u>	<u>Ration 4</u>	
Days Post-Weaning (nursery)	<b>2.0</b>	<b>8.0</b>	<b>17.0</b>	<b>15.0</b>	42
Target Starting Weight (kg)	<b>6.0</b>	<b>6.5</b>	<b>9.0</b>	<b>16.0</b>	6.0
Target Ending Weight (kg)	<b>6.5</b>	<b>9.0</b>	<b>16.0</b>	<b>26.0</b>	26.0
Feed Conversion Ratio	1.60	1.60	1.70	2.40	2.04
Average Daily Gain (kg)	0.25	0.31	0.41	0.67	0.52

Days Weaner on feed (nursery)	<b>42</b> days
Total Cycle Days (per turn)	<b>52</b> days
Target Starting Weight	<b>6.0</b> kg
Target Ending Weight	<b>26.0</b> kg
Feed Conversion Ratio (feed:gain)	<b>2.04</b> kg
Average Daily Gain	<b>0.52</b> kg

### Labour

Total Hours per 7-day week	<b>48.0</b> hours/week
Wage (includes benefits & hired manager)	<b>\$27.00</b> /hour

### Capital Investment

		<u>\$/Sq. Ft.</u>	<u>\$/Pig Place</u>	<u>Total</u>	<u>Your Cost</u>
<b>Buildings</b>					
Barn	15,600 sq ft	<b>\$42.00</b>	\$126.00	\$655,200	
Office & loading				<b>\$9,000</b>	
Feed Mill (building only)				<b>\$45,000</b>	
<b>Total Building Cost</b>				<b>\$664,200</b>	
<b>Equipment</b>					
Nursery barn				<b>\$340,000</b>	
Generator				<b>\$15,000</b>	
Electrical & other				<b>\$100,000</b>	
Fire Alarm System				<b>\$1,000</b>	
Feed Bins				<b>\$12,000</b>	
Feed Mill (equipment only)				<b>\$60,000</b>	
<b>Total Equipment Cost</b>				<b>\$528,000</b>	
<b>Total Buildings and Equipment Cost</b>			<b>\$229.27</b>	<b>\$1,192,200</b>	
<b>Land Value</b>					
Land Investment	40 acres @	<b>\$2,750</b>		<b>\$110,000</b>	
Land Investment	0 acres @	<b>\$2,750</b>		<b>\$0</b>	
<b>Other Costs</b>					
Site preparation				<b>\$36,000</b>	
Manure Storage				<b>\$42,000</b>	
<b>Total Other Costs</b>				<b>\$78,000</b>	
<b>Total Capital Investment</b>			<b>\$265.42</b>	<b>\$1,380,200</b>	
<b>Fixed Costs</b>					
Depreciation (straight line):					
Useful Life:					
Buildings			<b>25</b>	years	
Equipment			<b>10</b>	years	
Salvage Value (% of original cost):					
Buildings			<b>10.00</b>	%	
Equipment			<b>10.00</b>	%	
Investment Interest Rate			<b>2.75</b>	%	
<b>Other Operating Costs, Taxes and Land</b>					
Veterinary Costs:	Professional Services		<b>\$2,000</b>	total	
	Medication		<b>\$98,000</b>	total	
Maintenance & Repair			<b>0.55</b>	% 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>50,000</b>	litres
Insurance	Buildings and Equipment	<b>\$0.65</b>	/\$100 Capital Invested
	Market Pigs	<b>\$0.65</b>	/\$100 Capital Invested
	Business Interruption	<b>\$0.65</b>	/\$100 Capital Invested
	Business Interruption Value	<b>\$45.00</b>	per market pig
	Market Hog Value	<b>\$87.00</b>	market value
Manure Costs:			
Storage volume		<b>2.4</b>	litres/pig/day
		<b>\$0.003</b>	/litre
		<b>\$0.013</b>	/gallon
Odour control (barley straw)		<b>\$0</b>	total cost
Manure Management Fee		<b>\$3,000</b>	total cost
Manure nutrient content	nutrient	fertilizer	% nutrient
	kg/1000	value	value cost
	<u>litres</u>	<u>\$/lb</u>	<u>recovery / sale</u>
Total Nitrogen	<b>2.62</b>	<b>0.770</b>	<b>60</b>
Phosphate (P2O5)	<b>0.59</b>	<b>0.890</b>	<b>0</b>
Potassium	<b>1.37</b>	<b>0.600</b>	<b>0</b>
	* kg/1000 L x 10 = lbs/1000 imp. Gallons		
Office supplies		<b>\$0.30</b>	/pig place
Marketing & Transportation			
	Trucking in	<b>\$3.50</b>	/pig
	Trucking out	<b>\$0.00</b>	/pig
	Council Levy	<b>\$0.19</b>	/pig
	Grading Charge	<b>\$0.00</b>	/pig
	Truck Washing	<b>\$0.00</b>	/pig
	Insurance	<b>\$0.05</b>	/pig
	Special Levy	<b>\$0.00</b>	/pig
Property Tax:			
	Tax on Weanling Barn & Land	<b>\$10,000</b>	/year
	Land	<b>\$10.00</b>	/acre
Land Value			
	Number of acres	<b>40</b>	
	Number of acres rented out	<b>0</b>	
	Rental rate	<b>\$80</b>	
	Land value per acre	<b>\$2,750</b>	
Operating Loan Interest Rate		<b>8.50</b>	%

<p>** FOOTNOTE: 1 cubic metre = 1000 litres                  1 cubic metre = 35.314 cubic feet                  1 cubic metre = 219.97 imperial gallons</p>
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### Feed Ingredient Costs

Ingredients	Price/tonne	Your Cost
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	_____
Fish Meal	\$3,364.40	_____
Plasma	\$6,270.00	_____
Limestone	\$203.95	_____
Dical (16% Ca-21% P)	\$1,544.23	_____
Salt - 96%	\$261.90	_____
Phytase	\$14,500.00	_____
L-Lysine HCL	\$2,248.50	_____
L-Threonine	\$2,815.60	_____
D,L-Methionine	\$3,850.20	_____
Oats - Steam rolled	\$375.00	_____
Processing Cost		_____
(Hydro & Repairs/Maintenance & Insurance)	\$10.00	_____
Percent Weight loss due to processing	1.25 %	_____
Labour	\$10.00	_____

#### Suggested Home Mixed Ratios

	Pre starter 1	Pre starter 2	Starter 1	Starter 2
	(kg)	(kg)	(kg)	(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 - 47 %	120.00	130.00	200.00	227.00
Canola Meal - 34%	0.00	0.00	0.00	0.00
Peas	0.00	0.00	0.00	0.00
Grower Micro Premix	5.00	5.00	5.00	5.00
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	0.50	0.50	0.50
L-Lysine HCL	0.50	0.00	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 - Steam rolled	474.50	485.00	0.00	0.00
<b>Total must equal 1000 kg</b>	1,000.00	1,000.00	1,000.00	1,000.00

<b>Total Feed Ingredients per Weanling -- Nursery Barn</b>					
	<b>Pre starter 1</b>	<b>Pre starter 2</b>	<b>Starter 1</b>	<b>Starter 2</b>	<b>Total</b>
	<b>(tonnes)</b>	<b>(tonnes)</b>	<b>(tonnes)</b>	<b>(tonnes)</b>	<b>(tonnes)</b>
Wheat	3.1	19.6	175.4	352.9	551.0
Barley	0.0	0.0	0.0	56.8	56.8
Corn	0.0	0.0	107.9	218.4	326.3
Soybean Meal - 47 %	3.5	18.9	86.6	198.3	307.4
Canola Meal - 34%	0.0	0.0	0.0	0.0	0.0
Peas	0.0	0.0	0.0	0.0	0.0
Grower Micro Premix	0.1	0.7	2.2	4.4	7.4
Canola Oil	0.8	2.8	4.8	0.0	8.3
Whey Powder	3.5	18.2	30.3	0.0	52.0
Fish Meal	1.8	10.9	17.3	21.8	51.9
Plasma	1.7	0.0	0.0	0.0	1.7
Limestone	0.4	1.8	3.0	9.6	14.8
Dical (16% Ca-21% P)	0.3	1.5	3.5	7.0	12.2
Salt - 96%	0.1	0.5	1.5	3.1	5.2
Phytase	0.0	0.1	0.2	0.4	0.7
L-Lysine HCL	0.0	0.0	0.4	0.9	1.3
L-Threonine	0.0	0.0	0.0	0.0	0.0
D,L-Methionine	0.0	0.0	0.0	0.0	0.0
Oats - Steam rolled	<u>13.8</u>	<u>70.6</u>	<u>0.0</u>	<u>0.0</u>	<u>84.4</u>
<b>Total Ration used (tonnes)</b>	<b>29.1</b>	<b>145.6</b>	<b>433.2</b>	<b>873.6</b>	<b>1,481.5</b>

Summary of Feed Ingredients Used for a **Farrow-Weanling Operation**  
Weanlings Sold **35,512**

	<b>Total per Year (tonnes)</b>	<b>Total per Month (tonnes)</b>
Wheat	551.0	45.9
Barley	56.8	4.7
Corn	326.3	27.2
Soybean Meal - 47 %	307.4	25.6
Canola Meal - 34%	0.0	0.0
Peas	0.0	0.0
Grower Micro Premix	7.4	0.6
Canola Oil	8.3	0.7
Whey Powder	52.0	4.3
Fish Meal	51.9	4.3
Plasma	1.7	0.1
Limestone	14.8	1.2
Dical (16% Ca-21% P)	12.2	1.0
Salt - 96%	5.2	0.4
Phytase	0.7	0.1
L-Lysine HCL	1.3	0.1
L-Threonine	0.0	0.0
D,L-Methionine	0.0	0.0
Oats - Steam rolled	<u>84.4</u>	<u>7.0</u>
<b>Total Ration used (tonnes)</b>	<b>1,481.5</b>	<b>123.5</b>

**Feed Requirement and Cost Summary**

	<u>Amount</u> <u>(kg)</u>	<u>Price</u> <u>\$/tonne</u>	<u>Ration Cost</u> <u>\$/tonne</u>	<u>Your</u> <u>Cost</u>
<b>Pre starter 1</b>				
Wheat	106.0	\$370.00	\$39.22	
Barley				
Corn				
Soybean Meal - 47 %	120.0	\$665.00	\$79.80	
Canola Meal - 34%				
Peas				
Grower Micro Premix	5.0	\$6,000.00	\$30.00	
Canola Oil	27.0	\$2,400.00	\$64.80	
Whey Powder	121.0	\$1,364.60	\$165.12	
Fish Meal	61.0	\$3,364.40	\$205.23	
Plasma	59.0	\$6,270.00	\$369.93	
Limestone	12.5	\$203.95	\$2.55	
Dical (16% Ca-21% P)	10.0	\$1,544.23	\$15.44	
Salt - 96%	3.5	\$261.90	\$0.92	
Phytase				
L-Lysine HCL	0.5	\$2,248.50	\$1.12	
L-Threonine				
D,L-Methionine				
Oats - Steam rolled	474.5	\$375.00	\$177.94	
<b>Total Pre Starter 1</b>	<b>1,000.0 kg</b>		<b>\$1,152.07</b>	
Adjusted for weight loss (percentage)		1.25 %	\$1,166.47	
Plus processing cost per tonne		\$10.00	\$1,176.47	
Plus Labour Cost		\$10.00	<b>\$1,186.47</b>	
<b>Pre starter 2</b>				
Wheat	134.5	\$370.00	\$49.77	
Barley				
Corn				
Soybean Meal - 47 %	130.0	\$665.00	\$86.45	
Canola Meal - 34%				
Peas				
Grower Micro Premix	5.0	\$6,000.00	\$30.00	
Canola Oil	19.0	\$2,400.00	\$45.60	
Whey Powder	125.0	\$1,364.60	\$170.58	
Fish Meal	75.0	\$3,364.40	\$252.33	
Plasma				
Limestone	12.5	\$203.95	\$2.55	
Dical (16% Ca-21% P)	10.0	\$1,544.23	\$15.44	
Salt - 96%	3.5	\$261.90	\$0.92	
Phytase	0.5	\$14,500.00	\$7.25	
L-Lysine HCL				
L-Threonine				
D,L-Methionine				
Oats - Steam rolled	485.0	\$375.00	\$181.88	
<b>Total Pre Starter 2</b>	<b>1,000.0 kg</b>		<b>\$842.77</b>	
Adjusted for weight loss (percentage)		1.25 %	\$853.30	
Plus processing cost per tonne		\$10.00	\$863.30	
Plus Labour Cost		\$10.00	<b>\$873.30</b>	

**Starter 1**

Wheat	405.0	\$370.00	\$149.85	
Barley				
Corn	249.0	\$355.00	\$88.40	
Soybean Meal - 47 %	200.0	\$665.00	\$133.00	
Canola Meal - 34%				
Peas				
Grower Micro Premix	5.0	\$6,000.00	\$30.00	
Canola Oil	11.0	\$2,400.00	\$26.40	
Whey Powder	70.0	\$1,364.60	\$95.52	
Fish Meal	40.0	\$3,364.40	\$134.58	
Plasma				
Limestone	7.0	\$203.95	\$1.43	
Dical (16% Ca-21% P)	8.0	\$1,544.23	\$12.35	
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 - Steam rolled				
Total Starter 1	<b>1,000.0 kg</b>		<b>\$681.95</b>	
Adjusted for weight loss (percentage)		1.25 %	\$690.47	
Plus processing cost per tonne		\$10.00	<u>\$700.47</u>	
Plus Labour Cost		\$10.00	<b>\$710.47</b>	

**Starter 2**

Wheat	404.0	\$370.00	\$149.48	
Barley	65.0	\$320.00	\$20.80	
Corn	250.0	\$355.00	\$88.75	
Soybean Meal - 47 %	227.0	\$665.00	\$150.96	
Canola Meal - 34%				
Peas				
Grower Micro Premix	5.0	\$6,000.00	\$30.00	
Canola Oil				
Whey Powder				
Fish Meal	25.0	\$3,364.40	\$84.11	
Plasma				
Limestone	11.0	\$203.95	\$2.24	
Dical (16% Ca-21% P)	8.0	\$1,544.23	\$12.35	
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 - Steam rolled				
Total Starter 2	<b>1,000.0 kg</b>		<b>\$549.11</b>	
Adjusted for weight loss (percentage)		1.25 %	\$555.97	
Plus processing cost per tonne		\$10.00	<u>\$565.97</u>	
Plus Labour Cost		\$10.00	<b>\$575.97</b>	

**Weaner Pig (Nursery) 6-26kg Production Costs Worksheet**

**A. Operating Costs**

**1. Feed Requirements and Costs**

Your Cost

**1.01 Pre starter 1 - Purchased Feed**

	0.80	kg ration/pig	
x	\$2,000.00	/tonne	
÷	<u>1,000</u>	<u>kg/tonne</u>	
=	<b>\$1.60</b>	<b>/pig sold</b>	

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**1.011 Pre starter 1 - Home-Mixed Feed**

	0.80	kg ration/pig	
x	\$1,186.47	/tonne	
÷	<u>1,000</u>	<u>kg/tonne</u>	
=	<b>\$0.95</b>	<b>/pig sold</b>	

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**1.02 Pre starter 2 - Purchased Feed**

	4.0	kg ration/pig	
x	\$1,611.50	/tonne	
÷	<u>1,000</u>	<u>kg/tonne</u>	
=	<b>\$6.45</b>	<b>/pig sold</b>	

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**1.021 Pre starter 2 - Home-Mixed Feed**

	4.0	kg ration/pig	
x	\$873.30	/tonne	
÷	<u>1,000</u>	<u>kg/tonne</u>	
=	<b>\$3.49</b>	<b>/pig sold</b>	

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**1.03 Starter 1 - Purchased Feed**

	11.9	kg ration/pig	
x	\$1,199.00	/tonne	
÷	<u>1,000</u>	<u>kg/tonne</u>	
=	<b>\$14.27</b>	<b>/pig sold</b>	

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**1.031 Starter 1 - Home-Mixed Feed**

	11.9	kg ration/pig	
x	\$710.47	/tonne	
÷	<u>1,000</u>	<u>kg/tonne</u>	
=	<b>\$8.45</b>	<b>/pig sold</b>	

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**1.04 Starter 2 - Purchased Feed**

	24.0	kg ration/pig	
x	\$808.65	/tonne	
÷	<u>1,000</u>	<u>kg/tonne</u>	
=	<b>\$19.41</b>	<b>/pig sold</b>	

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**1.041 Starter 2 - Home-Mixed Feed**

	24.0	kg ration/pig	
x	\$575.97	/tonne	
÷	<u>1,000</u>	<u>kg/tonne</u>	
=	<b>\$13.82</b>	<b>/pig sold</b>	

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**2. Other Operating Costs**

**2.01 Weanling Purchase**

	\$87.00	\$/cwt average market price	
x	<u>55.00</u>	<u>% of mkt price weanling formula factor</u>	
	<b>\$47.85</b>	<b>purchase cost</b>	

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**2.02 Veterinary Medicine & Supplies**

	\$2,000	professional services	_____
+	\$98,000	medication	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	<b>\$2.82</b>	<b>/pig sold</b>	_____

**2.03 Maintenance & Repairs**

	\$1,192,200	building & equipment cost	_____
x	0.55	% year repair & maintenance	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	<b>\$0.18</b>	<b>/pig sold</b>	_____

**2.04 Hydro & Propane**

	\$18,648	hydro	_____
+	\$37,500	propane	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	<b>\$1.58</b>	<b>/pig sold</b>	_____

**2.05 Insurance**

	\$1,192,200	investment	_____
x	\$0.65	rate/\$100	_____
÷	100	/\$100 capital	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	\$0.22	/pig sold	_____

	\$452,400	market hogs value	_____
x	\$0.65	/\$100 capital invested	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	\$0.08	/pig sold	_____

	\$45.00	business interruption coverage/feeder	_____
x	5,200	feeders	_____
x	\$0.65	/\$100 capital invested	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	\$0.04	/pig sold	_____

**Total = \$0.34 /pig sold** \_\_\_\_\_

**2.06 Manure Costs**

Haulage	2.4	litres/pig/day	_____
x	365	days	_____
x	\$0.003	/litre	_____
x	5,200	pig places	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	\$0.37	/pig sold	_____

**Estimated Nutrient Value**

	2.4	litres/pig/day	_____
x	365	days/year	_____
x	5,200	average inventory of pigs	_____
÷	<u>1,000</u>		_____
=	4,555	# of 1000 litres of manure	_____

Nitrogen	2.62	kg per 1000 litres	_____
x	4,555	# of 1000 litres of manure	_____

x	60	% nutrient value recovery	_____
÷	2.2046	lbs per kg	_____
x	\$0.77	fertilizer value per lb.	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	\$0.07	estimated nutrient value / pig sold	_____

Phosphate

	0.59	kg per 1000 litres	_____
x	4,555	# of 1000 litres of manure	_____
x	0	% nutrient value recovery	_____
÷	2.2046	lbs per kg	_____
x	\$0.89	fertilizer value per lb.	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	\$0.00	estimated nutrient value / pig sold	_____

Potassium

	1.37	kg per 1000 litres	_____
x	4,555	# of 1000 litres of manure	_____
x	0	% nutrient value recovery	_____
÷	2.2046	lbs per kg	_____
x	\$0.60	fertilizer value per lb.	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	\$0.00	estimated nutrient value / pig sold	_____

Odour control & Mgmt Fees

	\$3,000	total cost	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	\$0.08	/pig sold	_____

**Total = \$0.38 /pig sold**

**2.07 Office Supplies**

	\$0.30	/pig place	_____
	\$5,200	pig places	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	\$0.04	<b>/pig sold</b>	_____

**2.08 Levy, Marketing & Transportation**

	\$3.50	trucking in	_____
+	\$0.19	council levy	_____
+	<u>\$0.05</u>	<u>insurance</u>	_____
=	<b>\$3.74</b>	<b>/pig sold</b>	_____

**2.09 Property Taxes**

	\$10,000	total taxes	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	\$0.28	/pig sold	_____

	\$10.00	taxes on land	_____
x	0	acres	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	\$0.00	/pig sold	_____

**Total \$0.28 /pig sold**

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

\$47.85	weaner cost	_____
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+	\$51.10	subtotal operating	_____
÷	2	average	_____
x	52	days per turn	_____
÷	365	days per year	_____
<u>x</u>	<u>8.50</u>	<u>% operating interest</u>	_____
=	<b>\$0.89</b>	<b>/pig sold</b>	_____
<b>Interest on Operating Cost - Home Mixed Feed:</b>			
	\$47.85	weaner cost	_____
+	\$36.08	subtotal operating	_____
÷	2	average	_____
x	52	days per turn	_____
÷	365	days per year	_____
<u>x</u>	<u>8.50</u>	<u>% operating interest</u>	_____
=	<b>\$0.80</b>	<b>/pig sold</b>	_____

**B. Fixed Costs**

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

**3.01 Buildings - not including feedmill**

	\$697,200	building cost (including manure storage)	_____
-	\$61,920	salvage value (building only)	_____
÷	25	years useful life	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	<b>\$0.72</b>	<b>/pig sold</b>	_____

**3.011 Buildings - including feedmill**

	\$742,200	building cost (including manure storage)	_____
-	\$66,420	salvage value (building only)	_____
÷	25	years useful life	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	<b>\$0.76</b>	<b>/pig sold</b>	_____

**3.02 Equipment - not including feedmill**

	\$468,000	equipment cost	_____
-	\$46,800	salvage value	_____
÷	10	years useful life	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	<b>\$1.19</b>	<b>/pig sold</b>	_____

**3.021 Equipment - including feedmill**

	\$528,000	equipment cost	_____
-	\$46,800	salvage value	_____
÷	10	years useful life	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	<b>\$1.36</b>	<b>/pig sold</b>	_____

**4. Investment: Original Cost + Salvage Value x Investment Rate  
2**

**4.01 Land for barn site**

	\$110,000	land value	_____
+	\$36,000	site preparation	_____
x	2.8	% investment rate	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	<b>\$0.11</b>	<b>/pig sold</b>	_____

**Land for manure application**

	\$0	land investment	_____
x	2.8	% investment rate	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	\$0.00	/pig sold	_____
<b>Total</b>	<b>\$0.11</b>	<b>/pig sold</b>	_____

**4.02 Buildings - not including feedmill**

	\$697,200	building cost (including manure storage)	_____
+	\$61,920	salvage value (building only)	_____
÷	2	average	_____
x	2.8	% investment rate	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	<b>\$0.29</b>	<b>/pig sold</b>	_____

**4.021 Buildings - including feedmill**

	\$742,200	building cost (including manure storage)	_____
+	\$66,420	salvage value (building only)	_____
÷	2	average	_____
x	2.8	% investment rate	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	<b>\$0.31</b>	<b>/pig sold</b>	_____

**4.03 Equipment - not including feedmill**

	\$468,000	equipment cost	_____
+	\$46,800	salvage value	_____
÷	2	average	_____
x	2.8	% investment rate	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	<b>\$0.20</b>	<b>/pig sold</b>	_____

**4.031 Equipment - including feedmill**

	\$528,000	equipment cost	_____
+	\$52,800	salvage value	_____
÷	2	average	_____
x	2.8	% investment rate	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	<b>\$0.22</b>	<b>/pig sold</b>	_____

**C. Labour**

	48.0	hours/week	_____
x	52	weeks/year	_____
x	\$27.00	/hour	_____
÷	<u>35,512</u>	<u>pigs sold</u>	_____
=	<b>\$1.90</b>	<b>/pig sold</b>	_____

**Return on Assets (ROA)**

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

**Total Assets**

Definition: Total Assets includes the buildings, equipment, land, manure storage and breeding stock valued at replacement cost, plus the value of market livestock on inventory.

### Summary of Home Mixed Feed Ingredients Used

	Total pigs sold		35,512	
	Total per Year <u>(tonnes)</u>	Total per Month <u>(tonnes)</u>	Total per Pig <u>(kgs)</u>	Total per Pig <u>(lbs)</u>
Wheat	551.0	45.92	15.5	34.2
Barley	56.8	4.73	1.6	3.5
Corn	326.3	27.19	9.2	20.3
Soybean Meal - 47 %	307.4	25.61	8.7	19.1
Canola Meal - 34%	0.0	0.00	0.0	0.0
Peas	0.0	0.00	0.0	0.0
Grower Micro Premix	7.4	0.62	0.2	0.5
Canola Oil	8.3	0.69	0.2	0.5
Whey Powder	52.0	4.34	1.5	3.2
Fish Meal	51.9	4.32	1.5	3.2
Plasma	1.7	0.14	0.0	0.1
Limestone	14.8	1.24	0.4	0.9
Dical (16% Ca-21% P)	12.2	1.02	0.3	0.8
Salt - 96%	5.2	0.43	0.1	0.3
Phytase	0.7	0.06	0.0	0.0
L-Lysine HCL	1.3	0.11	0.0	0.1
L-Threonine	0.0	0.00	0.0	0.0
D,L-Methionine	0.0	0.00	0.0	0.0
Oats - Steam rolled	<u>84.4</u>	<u>7.04</u>	<u>2.4</u>	<u>5.2</u>
<b>Total</b>	<b>1,481.5</b>	<b>123.5</b>	<b>41.7</b>	<b>92.0</b>

### Summary of Purchased Feed Ingredients Used

	Total per Pig Mkt <u>(kgs)</u>	Total per Year <u>(tonnes)</u>	Total per Month <u>(tonnes)</u>	Total per Pig Mkt <u>(lbs)</u>
Pre starter 1	0.8	29.1	2.4	1.8
Pre starter 2	4.1	145.6	12.1	9.0
Starter 1	12.2	433.2	36.1	26.9
Starter 2	<u>24.6</u>	<u>873.6</u>	<u>72.8</u>	<u>54.2</u>
<b>Total</b>	<b>41.7</b>	<b>1,481.5</b>	<b>123.5</b>	<b>92.0</b>
<b>Total</b>	<b>1,523.2</b>	<b>1,604.9</b>	<b>165.2</b>	<b>183.9</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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