

Farm Summary

Winter Feeding Ration 195 days of winter feeding on mixed grass hay (35 lb) (lbs/cow/day as fed) Replacement Ration Retained Ownership/Replacement Ration Replacement heifers: 195 days of winter feeding on alfalfa grass hay (10 lb) and 50/50 corn barley protein ration (5 lb) (lb/head/day as fed) This benchmark is based on 4 farms of data; outliers were excluded as required. Environment Cost of Production (\$/lb Weaned) Average Annual Temperature 3 C Average Annual Temperature 3 C Asso 3.50	Farm Characteristics	CA-BC-4								
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Days on grass 0 Net Cash Farm Income (excludes depreciation)	-					-	,			
	Days on grass	0		Net	Lasii Farm income (exclude	s depreciation)				

Footnotes

Cost of Production: Cash Cost + Depreciation + Opportunity Costs

Cash Costs = Cash cost for purchased feed, fertiliser, seeds, fuel, maintenance, land rents, animal purchases, interest on liabilities, wages paid, veterinary costs plus medicine, water, insurance, accounting, etc

(exc). Tax) Depreciation = Linear depreciation on machinery and buildings, calculated on replacement values Opportunity Costs = Calculated cost for using non production factors like labour (family working hours * wage for qualified local labour, land (own land * regional land rents) and capital (non-land equity * long-term government bonds interest rate) Whole Farm Profitability = Market returns (+ coupled payments) (+ decoupled payments) – whole-farm costs +/- changes in inventory +/- capital gains/losses.

Whole Farm Net Income = Whole farm profitability + depreciation + changes in inventory + capital gains/losses. Known as: 'Net farm income' (Agri Profits, 2018) Revenue = sales of calves, cull cows, breeding stock, government payments and other revenue applicable to the specific enterprise

NOTE: Feed costs are based on cost of production if homegrown.



Whole Farm Overview Page

Overview Operation Maturity	Mature						
Herd Size	88	Beef Animals	Sold from Retaine	ed Ownership	N/A		
Paid Labour (livestock only) (hours) Unpaid Labour (livestock only) (hours)	- 1,165						
Average wages - paid and unpaid (\$/hr)	25.02						
Revenue		2022	2021	2020	2019	2018	5-yr. avg
Market Revenue	5-yr avg	128,935	101,584	111,183	113,333	115,705	114,148
Cow-Calf	87%	111,018	87,498	99,266	100,826	104,829	100,687
Cash Crops	12%	17,917	14,086	11,917	12,507	10,876	13,460
Retained Ownership	0%	-	-	-	-	-	-
Government Payments Other Farm Revenue +	0% 2%	- 1,926	- 1,925	- 1,925	- 1,926	- 1,926	- 1,925
Total Revenue	100%	130,861	103,509	113,108	115,258	117,631	116,073
Change in Inventory		-		-	-	-	-
Expenses		2022	2021	2020	2019	2018	5-yr. avg
Depreciation		46,335	42,186	40,692	39,555	37,706	41,295
Machinery		31,438	28,256	27,282	26,373	24,850	27,640
Buildings		14,897	13,930	13,410	13,182	12,856	13,655
Quota econ. Accounting		-	-	-	-	-	-
Overhead costs		41,634	35,277	31,558	33,448	33,350	35,054
Land improvement		3,596	3,411	3,277	3,270	3,190	3,349
Machinery Maintenance		7,237	7,209	6,976	6,897	6,788	7,021
Buildings Maintenance		2,329	2,108	2,011	2,024	1,958	2,086
Contract labour		-	-	-	-	-	-
Diesel, Gasoline, Natural Gas		14,562	9,706	7,024	9,280	9,897	10,094
Electricity		975	591	435	425	390	563
Water		218	218	218	218	218	218
Farm insurance Disability and accident insurance		4,651	4,416	4,259	4,132	3,952	4,282
Farm taxes and duties		2,673	2,538	- 2,448	2,375	2,271	- 2,461
Advisor costs		2,073	2,558	193	187	179	194
Accountant & legal fees		2,056	1,952	1,883	1,827	1,747	1,893
Phone & utilities		2,749	2,574	2,491	2,473	2,425	2,542
Other overhead costs		379	355	344	341	335	351
Wages, rent and interest payments		13,183	14,010	12,882	12,108	11,037	12,644
Paid Labour							
Total land rents		7,570	7,570	7,570	7,570	7,570	7,570
Total Interest on debt		5,613	6,440	5,312	4,538	3,468	5,074
Cow-Calf		19,750	18,488	17,137	15,944	15,585	17,381
Animal purchases		5,625	5,625	5,625	5,625	5,625	5,625
Purchased feed		6,213	5,700	4,947	4,354	4,390	5,121
Other fixed and var. costs *		7,912	7,163	6,565	5,965	5,569	6,635
Retained Ownership				_		_	
Animal purchases		-	-	-	-	-	-
Purchased feed		-	-	-	-	-	-
Other fixed and var. costs *		-	-	-	-	-	-
Crop and forage		10,637	9,008	8,164	8,340	8,178	8,865
Seed		1,547	1,397	1,347	1,329	1,319	1,388
Fertilizer Herbicide		8,757	7,299	6,516	6,711	6,565	7,170
Fungicide & Insecticide		-	-	-	-	-	-
Irrigation		-	-	-	-	-	-
Contract labour Fuel costs (crop & forage)		-	-	-	-	-	-
Other crop and forage		333	312	302	299	294	308
Total Farm Costs (excludes unpaid labour)		131,539	118,969	110,432	109,394	105,856	115,238
Cash Costs (Total Farm Costs - Depreciation	n)	85,204	76,783	69,740	69,840	68,150	73,943
Depreciation & Opportunity Costs (including	ng unpaid labour)	75,467	71,318	69,825	68,687	66,838	70,427
Total Economic Costs (cash, depr, opportu	nity)	160,671	148,101	139,564	138,527	134,988	144,370
Profits		2022	2021	2020	2019	2018	5-yr. avg
Net Income (Total Revenue - Total Farm Costs +	Change in Inv.)	(678)	(15,460)	2,676	5,864	11,775	836
Net Cash Farm Income (excludes depreciation)		45,656	26,726	43,368	45,418	49,480	42,130

+ Other Farm Revenue includes: Other enterprises, capital gains and losses as well as calculated interest on savings based on the models previous year profits.

*Other fixed and var. costs includes: veterinary, medicine, maintenance and spare parts, and other/miscellaneous





Cow-Calf Enterprise (\$/Cow Wintered)	2022	2021	2020	2019	2018	5 yr. avg.
Cows Wintered *	88	88	88	88	88	88
Average male and female calf price (\$/head)	1,297	1,028	1,172	1,182	1,240	1,184
REVENUE						
Cow Calf	1,262	994	1,128	1,146	1,191	1,144
Cull animals and slaughter receipts	142	107	119	129	125	124
Breeding livestock receipts	-	-	-	-	-	-
Calf Sales and transfer to retained ownership enterprise	1,120	888	1,009	1,017	1,066	1,020
Government payments	-	-	-	-	-	-
Other returns	-	-	-	-	-	-
Total Cow-Calf Revenue	1,262	994	1,128	1,146	1,191	1,144
VARIABLE COSTS						
Animal purchases	63.9	63.9	63.9	63.9	63.9	64
Feed (purchase feed, fertiliser, seed, pesticides)	213.1	189.2	174.2	168.8	168.4	183
Machinery (maintenance, depreciation, contractor)	372.8	340.7	341.7	330.7	320.4	341
Fuel, energy, lubricants, water	157.9	104.5	79.1	101.1	108.6	110
Vet & medicine	57.0	52.6	47.8	41.4	37.7	47
Other inputs cow calf enterprise	79.0	74.0	73.2	71.9	70.8	74
Labour						
Paid Labour	-	-	-	-	-	-
Unpaid Labour	323.8	306.3	306.7	296.6	289.0	304
Total Variable Costs	1,267.4	1,131.3	1,086.6	1,074.5	1,058.8	1,124
CAPITAL COSTS						
Insurance, taxes	74.5	70.6	69.8	67.6	65.4	70
Buildings (maintenance, depreciation)	166.1	154.1	153.8	151.2	150.0	155
Land Cost	-	-	-	-	-	
Rented Land	84.1	84.1	84.5	84.4	84.6	84
Own Land	231.8	226.7	218.3	214.3	212.4	221
Capital Costs	-	-	-	-	-	
Liabilities	54.1	61.9	53.0	45.1	35.1	50
Own capital	124.5	125.8	128.6	126.4	127.3	127
Total Capital Costs	735.0	723.1	707.9	689.0	674.9	706
COSTS						
Cash Costs	875.8	790.3	735.1	733.0	723.2	771
Depreciation Costs	446.7	405.2	405.8	393.2	381.8	407
Opportunity Costs	680.0	658.8	653.6	637.4	628.7	652
Total Production Costs	2,002.5	1,854.4	1,794.6	1,763.6	1,733.7	1,830
Profits	2022	2021	2020	2019	2018	5-yr. avg.
Short-term profit (cash costs)	385.8	204.0	392.9	412.8	468.1	373
Medium-term profit (cash + depreciation)	(60.9)	(201.3)	(12.9)	19.6	86.2	(34)
Long-term profit (cash + depreciation + opportunity) *Model Maintains a stable herd size	(740.9)	(860.1)	(666.6)	(617.8)	(542.5)	(686)

*Model Maintains a stable herd size

Costs and revenue are reported for a calendar (e.g. January to December). It reflects revenue and expenses that a producer experiences over that period. Produce rs who want a cash flow analysis typically use a calendar or agricultural year. This method is often preferred by lenders when getting evaluated for a line of credit or a loan. The model maintains a stable herd, retention rates were adjusted to ensure that.

Cash Costs

Cash costs are the outlays over the course of the year, including machine repairs, paid labour, costs of feed production, and purchased feed. CDN COP Network bases cash costs on actual costs of production. Agri Profit\$ uses the market value for some cash costs, including feed

The cost of producing the feed on-farm and the purchased feed costs as used in that year to reflect the experience and situation of producers. Production inputs, land and any purchased feeds utilized that year are included. Rations for each type of animal and inventories are used to calculate total feed requirements. Any shortfall in production are assumed to be purchased at market value. Feed rations and yields are provided "as fed" to balance the

reduction of carrype or minima and memory and back of carrype or minima and memory and the second of carrype or minima and the second of carrype or minima and memory and the second of carrype or minima and memory and the second of carrype or minima and memory and the second of carrype or minima and memory and the second of carrype or minima and memory and the second of carrype or minima and memory second of the second of carrype or minima and the second of the sec rents paid + opportunity cost own land)

Land: separated into owned and rented land, includes both crop and pastureland. Land costs = Rents paid + calculated land rents for own land (opportunity cost). By using the cost of land, the advantage that mature operations have is clearly shown as their cost structure is lower when land has been fully paid off.

Allocation

Generic allocation uses percent revenues from each commodity to cover overheads and utilizes accounting data for the overhead costs. This takes the approach that overheads and fixed costs will be covered by something grown on the farm and recognizes that there are commodity price cycles where grains and livestock tend to be opposite. It is not so much concerned about each enterprise paying their way as that all overheads are covered by the mix of commodities grown. It should be recognized that as commodity prices fluctuate and revenues to each enterprise fluctuate, the shifting shares will change the cost structure for each enterprise from year to year.

Depreciation

Depreciation on buildings and machinery is a non-cash cost that reveals the ability of the farm to continue operating if an asset needs replacement. Differences in depreciation costs between AgriProfitS and the CON COP Network primarily comes from the use of specific (AgriProfitS) versus generic (CDN COP Network) allocation. Where generic allocation results in machinery depreciation used for feed production to show up in the con-calf enterprise as that is where revenue is generated. In contrast, specific allocation removes that costs and since feed is treated at market value, machinery depreciation of feed production is treated as a cash cost. This results in the CDN COP Network typically having lower cash costs and higher depreciation costs than what is reported in AgriProfit\$.

Opportunity Costs

Opportunity costs are the non-cash costs that reveal the opportunity of using different resources. These costs can include Unpaid labour, renting out land, the opportunity of selling or buying feed production, and return to own capital.

Land: The Opportunity costs of land are the rents for new contracts if the farm rents out owned land. It reflects the future cost of renting land. If the producers' profits of utilizing the land outweigh the profits of renting the land, Labour: The opportunity costs of labour are the calculated wage for family labour, either off-farm salary or farm manager salary. It is important to note that the opportunity cost of labour reflects the income you can receive for

the same type of labour

Capital: The opportunity cost of capital is the interest rate for long-term government bonds multiplied by the equity without land (values of machines, buildings, livestock, circulating capital, less total loans). If the producers' return on capital through farm and ranch production of an enterprise is greater than investing elsewhere then, continuous production should be preferred.

Unit Reported

Often cow-calf COP is expressed as dollars per cow wintered (\$/cow wintered) which adjusts the calf price per head for the number of calves sold per 100 cows. When evaluating overall cost structure to identify areas for improvement, or comparing to a benchmark, this is sufficient.

Index even a per unit cost provides produces with their break-even cost, allowing them to compare with posted market prices for their calves' average weight category. This break-even price will depend on the percentage of calves weaned that year from the cow herd. The higher percent weaned, the lower per pound the break-even price will be.



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Cow-Calf Enterprise (\$/lb Weaned)	2022	2021	2020	2019	2018	5 yr. avg.
Pounds Weaned	41,242	41,242	41,242	41,242	41,242	41,242
Average male and female weaning weight (lbs)	549	549	549	549	549	
Average male and female calf price at weaning (\$/lb)	2.36	1.87	2.14	2.15	2.26	2.16
REVENUE						
Cow Calf Operation	2.69	2.12	2.41	2.44	2.54	2.44
Cull animals and slaughter receipts	0.30	0.23	0.25	0.27	0.27	0.27
Breeding livestock receipts	-	-	-	-	-	-
Calf Sales and transfer to retained ownership enterprise	2.39	1.89	2.15	2.17	2.27	2.18
Government payments	-	-	-	-	-	-
Other returns	-	-	-	-	-	-
Total Cow-Calf Revenue	2.69	2.12	2.41	2.44	2.54	2.44
VARIABLE COSTS						
Animal purchases	0.14	0.14	0.14	0.14	0.14	0.14
Feed (purchase feed, fertiliser, seed, pesticides)	0.45	0.40	0.37	0.36	0.36	0.39
Machinery (maintenance, depreciation, contractor)	0.80	0.73	0.73	0.71	0.68	0.73
Fuel, energy, lubricants, water	0.34	0.22	0.17	0.22	0.23	0.24
Vet & medicine	0.12	0.11	0.10	0.09	0.08	0.10
Other inputs cow calf enterprise	0.17	0.16	0.16	0.15	0.15	0.16
Labour						
Paid Labour	-	-	-	-	-	-
Unpaid Labour	0.69	0.65	0.65	0.63	0.62	0.65
Total Variable Costs	2.7	2.4	2.3	2.3	2.3	2.4
CAPITAL COSTS						
Insurance, taxes	0.16	0.15	0.15	0.14	0.14	0.15
Buildings (maintenance, depreciation)	0.35	0.33	0.33	0.32	0.32	0.33
Land Cost						
Rented Land	0.18	0.18	0.18	0.18	0.18	0.18
Owned Land	0.49	0.48	0.47	0.46	0.45	0.47
Capital Costs						
Liabilities	0.12	0.13	0.11	0.10	0.07	0.11
Own capital	0.27	0.27	0.27	0.27	0.27	0.27
Total Capital Costs	1.6	1.5	1.5	1.5	1.4	1.5
COSTS						
Cash Costs	1.87	1.69	1.57	1.56	1.54	1.65
Depreciation Costs	0.95	0.86	0.87	0.84	0.81	0.87
Opportunity Costs	1.45	1.41	1.39	1.36	1.34	1.39
Total Production Costs	4.27	3.96	3.83	3.76	3.70	3.90
Profits	2022	2021	2020	2019	2018	5-yr. avg.
Short-term profit (cash costs)	0.82	0.44	0.84	0.88	1.00	0.80
Medium-term profit (cash + depreciation)	(0.13)	(0.43)	(0.03)	0.04	0.18	(0.07)
Long-term profit (cash + depreciation + opportunity)	(1.58)	(1.84)	(1.42)	(1.32)	(1.16)	(1.46)

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Feed: Calculated as feed cost (purchase feed + fertilizer, seed and pesticides for own feed production) + machinery cost (machinery maintenance + depreciation + contractor) + fuel, energy, lubricants and water + land cost (land rents paid + opportunity cost own land) Land: separated into owned and rented land, includes both crop and pastureland. Land costs = Rents paid + calculated land rents for own land (opportunity cost).

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