

Baseline Data Collection

To develop a Cost of Production (COP) benchmark for a "typical farm," we first need baseline data from several operations with similar production systems. Typically, data from 3–6 participating farms are used to identify values that best represent a "typical" operation for COP analysis.

Operations are grouped based on the information provided, ensuring that each focus group includes farms with comparable characteristics. However, some differences between operations are expected — and that diversity adds value to the discussion.

Please fill out the form with your **2025–26 production year data**. If there are any major changes in the last five years or other details you'd like us to know about the data, please note them in the form.

If you have any questions while filling out the form, please contact Huiting Huang at (403)295-5598 or huangh@canfax.ca.

INVENTORY AND PERFORMANCE FOR THE COW-CALF ENTERPRISE

Table 1. Breeds and number of cows

Breeds of the cattle herd	
Number of cows	

Table 2. Breeding

Cow: bull ratio	
Conception Rate (%) Cows and Heifers	
% Artificial insemination	
% Embryo Transfer	

*Conception at preg-check or # of calves born (dead or alive) per 100 cows exposed.

Table 3. Calving season

Calving season start date		Calving season end date	

	1 cycle	2 cycle	3 cycle	4 cycle
% of calves born per cycle (each 21 days)				

Table 4. Death loss by class

Calf death loss (within 24 hours of birth) (%) per year	
Calf death loss (after 24 hours of birth) (%) per year	
Cow death loss (%) per year	
Bull death loss (%) per year	

Table 5. Weaning

	Steers	**Heifers**
Weaning Date		
Average weaning weight (lbs)		
Sale Price		

To what extent has your cow-calf operation participated in the Verified Beef Production Plus (VBP+) program? (Select one option)

☐Our operation been audited or is awaiting re-audit to maintain verification.

☐Our operation is awaiting its first audit to become verified.

☐Our operation has completed the training (on-line, in-person) but we are not audited.

☐Our operation was previously VBP+ verified, but chose to leave the program (i.e. decline re-audit).

☐Our operation has never participated in the VBP+ program.

☐Other, please specify: _____

Breeding Animals

Male calves castrated _____%

How many or what percentage of **male calves** are retained for breeding each year?

Number: _____ or Percentage: _____ %

How many or what percentage of **heifer calve**s are retained for breeding each year?

Number: _____ or Percentage: _____ %

Table 6. Purchase of breeding animals (if applicable)

	# purchased per year	**Avg Purchase price ($/hd)**
Replacement Heifers		
Bred Heifers		
Bred Cows		
Bulls		

Table 7. Cull animals

	% culled per year	Weight (lbs)	Date (typical month sold)	Sale price
Cull Cows				
Cull Bulls				
Replacement Heifers (<12 months old)				
Replacement Heifers (12-24 months old)				

Table 8. Sales of breeding stock (if applicable)

	# of head sold	Sale Price ($/head)	Age sold
Breeding bulls			
Heifer calves for breeding			
Bred heifers			
Cows for breeding			

VARIABLE COSTS PER COW FOR THE COW-CALF ENTERPRISE

This covers cows and replacement heifers only. Variable costs for the retained ownership group are captured in Table 14.

Table 9. Variable Costs for the cow herd

Please provide costs in either $/year or $/cow. Don't need to complete both columns.

Cost	$/year	$/cow
Vet services *(preg-checking, bull test, c-section)*		
Medical products *(vaccines, antibiotics)*		
Miscellaneous vet *(syringes, taggers, etc.)*		
Growth hormones *(are they used or not)*		
Bedding *(only if purchased)*		
Sales Commissions, Auction Fees *(insurance at auction)*		
Check-off		
Brand inspection		
Transport / hauling *(e.g. to auction or summer grass)*		
Insurance *(e.g. WLPIP)*		
RFID tags		
Management tags		
Water *(only if paid for with a monthly bill)*		
Fees for pedigree records		
Other_____		
Other_____		

FEED RATIONS FOR THE COW-CALF ENTERPRISE

Tables 10, 11 and 12 ask for winter feed rations for different management groups in the cow-calf enterprise (e.g. cows and replacement heifers). If groups are fed and managed the same, please just fill out the information for the cows in table 10. If young heifers and bred heifers are fed differently, there is space to provide those different rations in tables 11 and 12.

Table 10. Cow Ration

Type of winter feed	**Cows** (lbs/animal/day as fed)	**Cows** (# of days fed)	DM%	% feed type purchased

What minerals are fed, and how much per cow per day (e.g. grams/animal/day), and for how many days?

Do you provide supplemental feed on pasture for cows throughout the winter? If so,

What type of supplemental feed is provided?

How much supplemental feed is provided per cow per day as fed?

For how many days do you supplement on pasture?

Table 11. Replacement heifers **less than 12 months old** (if fed separately from cows)

Type of winter feed	**Replacement Heifers** (lbs/animal/day as fed)	**Replacement Heifers** (# of days fed)	DM%	% feed type purchased

What minerals are fed, and how much per animal per day (e.g. grams/animal/day), and for how many days?

Do you provide supplemental feed on pasture for the young heifers (less than 12 months) throughout the winter? If so,

What type of supplemental feed is provided?

How much supplemental feed is provided per young heifer per day as fed?

For how many days do you supplement on pasture?

Table 12. Bred Heifers **(12-24 months old)** if fed separately from cows

Type of winter feed	**Bred heifers** (lbs/animal/day as fed)	**Bred heifers** (# of days fed)	DM%	% feed type purchased

What minerals are fed, and how much per animal per day (e.g. grams/day), and for how many days?

Do you provide supplemental feed on pasture for the bred heifers (12-24 month) throughout the winter? If so,

What type of supplemental feed is provided?

How much supplemental feed is provided per bred heifer per day as fed?

For how many days?

RETAINED OWNERSHIP (after weaning)

COMPLETE THIS SECTION ONLY IF YOU RETAIN OWNERSHIP AFTER WEANING (e.g. pre-conditioning, backgrounding, yearling grassers or retain through to slaughter weight), otherwise skip to table 17.

Table 13. Production Details

# Head sold per year	
# of different management groups (# hd per group)	
Origin of animals (Homegrown or Purchased)?	
Prices paid, if purchased	
Days on feed	
Start Feeding Date	
End Feeding Date	
Starting Weight, lbs	
End Weight, lbs	
Days on grass	
Sale Date	
Sale Weight, lbs	
Sale price	
Shrink %	
Death Loss %	

Table 14. Variable cost for retained ownership

Please provide costs in either $/year or $/head retained. Don't need to complete both columns.

Cost	**$/year**	**$/head retained**
Vet services *(preg-checking, bull test, c-section)*		
Medical products *(vaccines, antibiotics)*		
Miscellaneous vet *(syringes, taggers, etc.)*		
Growth hormones *(are they used or not)*		
Bedding *(only if purchased)*		
Sales Commissions, Auction Fees *(insurance at auction)*		
Check-off		
Brand inspection		
Transport / hauling *(e.g. to auction or summer grass)*		
Insurance *(e.g. WLPIP)*		
RFID tags		
Management tags		
Water *(only if paid for with a monthly bill)*		
Fees for pedigree records		
Other_____		
Other_____		

Table 15. Feed Rations for GROUP 1

There is space for one feeding groups in Table 18 and another feeding group in Table 19. If you have more than two feeding groups, please be prepared to provide similar info for all your feeding groups during the focus group session.

Type of winter feed	**Retained Ownership (group 1)** (lbs/animal/day as fed)	**Retained Ownership (group 1)** (# of days fed)	DM%	% purchased

What minerals are fed to the group, and how much per animal per day (e.g. grams/animal/day), and for how many days?

Table 16. Feed Ration for GROUP 2

Type of winter feed	**Retained Ownership (group 2)** (lbs/animal/day as fed)	**Retained Ownership (group 2)** (# of days fed)	DM%	% purchased

What minerals are fed, and how much per animal per day (e.g. grams/animal/day), and for how many days?

WHOLE FARM DATA

1. What's your business structure? (e.g. Sole Proprietorship, Partnership or Corporation)_____

Asset Value & Depreciation Rates

2. What is the **current fair market value for all machinery and equipment (excluding passenger vehicles)**? $_____
    a. The fair market value of all equipment/machinery can be found on a Net Worth Statement.
        i. It should exclude small power tools
    b. This would be the amount all machinery and equipment are insured for.
    c. When completing your individual COP analysis, it can be helpful to report the equipment/machinery by type (tractors, tillage, harvest/transport, haying, etc.) along with year of purchase, purchase price, expected years of use, salvage value.
    d. Machinery depreciation will be set at 10% and used for all farms in the COP Network.
        i. The Capital Cost Allowance (aka depreciation rate) used for tax purposes is 20% for equipment and 30% for passenger vehicles.
        ii. Rates used by AB's AgriProfit$ are 11.5% for non-powered equipment, 8% for powered and 5% for equipment.
        iii. Rates used by SK Ministry of Agriculture's *Crop Planning Guide* are 10.7% for machinery.
3. What is the **current fair market value for buildings and facilities (excluding the house)**? $_____
    a. The fair market value of all buildings and facilities, can be found on a Net Worth Statement.
    b. This would be the amount all buildings and facilities are insured for.
    c. A steel chute is considered part of the facilities and should be included here. Portable steel panels expensed as purchases are excluded.

d. When completing your individual COP analysis, it can be helpful to report buildings and facilities individually along with year of purchase, purchase price, expected years of use, salvage value.

e. Building and facilities depreciation will be set at 5% and used for all farms in the COP Network.

   i. The Capital Cost Allowance used for tax purposes: 10% buildings.
   ii. Rates used by AB's AgriProfit$ is 5% for buildings.
   iii. Rates used by SK Ministry of Agriculture's *Crop Planning Guide* is 5% for buildings.

4. What is the **current fair market value for the house/dwelling that is located on-farm**? $_____

5. What is the % of the house allocated to farm business? _____%

   a. If the dwelling is on the farm, separate it from the number reported.

      i. If the dwelling is off-farm (e.g. in town); exclude it.

      ii. In AgriProfit$ up to 25% of the house can be attributed to the farm operations for office use and is separate by enterprise.

Paid & Unpaid Labour

We are interested in your family, hired and casual labour. Custom operators (i.e. silage crew, custom combining) is captured in another section.

If there are multiple individual workers and multiple enterprises, they should be listed on separate rows to more easily allocate to each enterprise on the operation.

Either wages per hour or total wages per year will work, whichever is easier to compile.

Table 17. Labour hours and wages

Labour Category	Hours (per year)	Wages $/hr	Total Wages $/year
Unpaid Labour 1			
Unpaid Labour 2			
Unpaid Labour 3			
Paid Labour 1			
Paid Labour 2			
Paid Labour 3			

To estimate family labour, you can breakdown each season. For example, during calving (March- April) X hours per week, during haying (June-July) X hours per week, etc.

For unpaid labour we will be looking for the value of those hours if that person was injured and someone else had to do those tasks. Consider the percentage of time and value ($/hr) for physical tasks vs. the percentage of time and value ($/hr) for management tasks.

Table 18. Allocation of labour to enterprises (% of time)

Labour Category	**Cow-Calf**	**Cash Crops**	**Forage Production**	**Other:**
Unpaid Labour 1				
Unpaid Labour 2				
Unpaid Labour 3				
Paid Labour 1				
Paid Labour 2				
Paid Labour 3				

Liabilities & Interest Rates

6. Would you classify your operation as a: **Start-up** **Medium** **Mature**

Note: The 'typical farm' that we are creating the benchmarks for will have to be classified as one of these as well. It is recognized that the liabilities a farm carried is related to its stage.

Table 19. Liabilities & interest rates

Loans/Accounts	**Interest Rate (%)**	**Outstanding Balance (Remaining total loan)**
Short-term (1-3 years)		
Medium-term (4-8 years)		
Long-term loans (>8 years)		

Loan definition is, in general, matched with asset life and therefore, depreciation rates (see above).

Short-term – operating loan Medium-term – livestock and machinery Long-term – land

Fixed Costs (Overhead for Whole Farm)

Note: Fixed costs do not fluctuate based on the number of head, acres or crop rotation.

Table 20. Fixed costs

Cost Category	$/year
Land improvements *(land clearing/drainage 9796, fencing, water development, etc.)*	
Machinery Maintenance	
Building and Facilities Maintenance	
Contract Labour (e.g. manure hauling; exclude crop production cost reported in later section)	
Fuel	
Diesel – *Includes Pick-up trucks, farm vehicles, NOT tractors for crop and forage production (var. cost per ha)*	
Diesel - Heating, Irrigation	
Gasoline – *Includes Pick-up trucks, farm vehicles, NOT tractors for crop and forage production (var. cost per ha)*	
Utilities (Natural Gas, Electricity, water)	
Water rights/access	
Insurance	
Farm (Buildings, Machinery, Vehicles)	
Disability, accident, life insurance	
Advisor costs (feed tests, soil test, nutritionist)	
Farm Tax and Fees (e.g. property tax, not personal) 9810	
Accounting, Legal Fees (9809)	
Office Expenses (Phone, Cell, Internet, Subscriptions – portion allocated to the farm) 9808/9807/9824 ŧ	
Bank fees (exclude interest payment)	
Rental/Lease Payments (on cattle)	
Grazing fees for community pasture*	
Marketing (set fees only)	
Other	

ŧ *With utilities (i.e. natural gas/propane, electricity) and office supplies, AgriProfit$ separates and allocated to farm vs. non-farm use and by enterprise.*

**Community pasture costs are captured under variable costs for the cow if breeding fees apply, and under fixed costs for grazing fees (must confirm if grazing fees are itemized and included in other places to avoid double counting).*

Other Income

This is revenue that comes from the farm assets such as contract work using farm machinery or revenue that comes from the land.

Table 21. Other income

Other Farm Income	**$/year**
Agricultural contract work	
Leases (gas, oil, well, surface)	
Sales of gravel, sand, etc.	
Ecosystem services	
Other _____	

See lines 9540-9600 in Statement A of the AgriStability Form

7. What percent of net farm revenue comes from off-farm income? _____%
   = Off-farm income / (annual net farm cash income + off-farm income)

Land Use

8. Is rotational grazing used? _____ If yes, how frequently are the moves? _____
9. Is grass fully utilized? Or Under-utilized?

Stocking rate on grazing land will be calculated by CRS team based on Table 22. The stocking rate used will be based on the aggregate for the baseline farm, and will be calculated on grazing acres, grazing days, cow inventories. Inventory of replacement heifers will be calculated by the model for a steady herd.

Table 22. Grazing Land

	Mature Cows	**Replacement Heifers (less than 12 months old)**	**Bred Heifers (12 to 24 months old)**	**Yearling Grassers**	**Bulls**
Weight					
Number of head					
Grazing days					
Total Grazing acres (Native, Tame and bush)					

Table 23. Land

Land Use	**Cropland (includes hay)**	**Grasslands (includes tame and native)**	**Other** (e.g. Woodland, Bush)
Owned Land (ac)			
Rented Land (ac)			
Rental Price ($/acre)			
Market Value for owned land ($/acre)			

NOTE: Crown land (if it is at a different rate from private rental) go into "Other" in order to estimate the land base needed to support the cow herd and capture grazing costs.

Community pasture costs are captured under variable costs for the cow if breeding fees apply, and under fixed costs for grazing fees (must confirm if grazing fees are itemized and included in other placed to avoid double counting).

Yields and Prices

Provide a breakout of the various crops (e.g. barley grain, canola) and forages (e.g. pasture, hay) grown on land base – acreage, yield (provide unit), report cash crops separate from annuals grown for feed. Indicate which enterprises use the land.

Table 24. Acres, Yields and Use by Enterprise

Forage/crop names (e.g. hay, barley silage etc.)	**# Acres**	**Yield**	**% Cow-calf Enterprise**	**% Retained Cattle Enterprise**	**% Cash Crops Enterprise**	**DM%**

Table 25. Cash Crop Sales

Crops sold	Price ($/unit)	% of Production

10. Do you have surplus production of hay or other feedstuffs? _____

If so, roughly what percentage of your total feed requirement does this surplus represent? ___

Table 26. Variable costs on crop and forage production

Cost	Forage/crop names (e.g. hay, barley silage etc.)					
Frequency of re-seeding (years)						
Seed ($/acre)						
Fertilizer ($/acre)						
Herbicide ($/acre)						
Fungicide, Insecticide ($/acre)						
Contract Labour ($/acre)						
Fuel ($/acre)						
Other (e.g. crop insurance, netwrap/ plastic, irrigation)						

NOTE: crop insurance is a variable expense because producers have options each year on the crop grown.

Table 27. Purchased Feed

Purchased	**Price**	**Unit ($/ton, $/tonne, $/lb)**
Hay		
Straw		
Grain (please specify) _____		
Supplement_____		
Mineral		
Salt		
Other (please specify) _____		
Other (please specify) _____		

Note: A decision will be made as to what percentage of the 'Typical Farm's' feed requirements are met from homegrown vs. purchased feed. And the percentages may differ from your situation.