



Southwest British Columbia Small-Scale Farm Enterprise Budget: **Pork**



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This enterprise budget presents costs and returns for a 20-piglet small-scale farm in southwest British Columbia, Canada. The sample values are typical of small-scale farrow to finish pork production using low-input growing methods and selling directly to consumers through venues such as farmers' markets. These values were derived from data gathering sessions with representative farmers from the region, but do not represent any particular farm, and should be used only as a guide. The actual costs of production may vary from farm to farm depending on production method and scale, machinery use and other input costs. This budget is also available as a dynamic MS Excel spreadsheet to facilitate more detailed planning for your own operation. Please refer to the "Institute for Sustainable Food Systems Enterprise Budget User Guide for assistance in tailoring the spreadsheet to your own farm.

Assumptions:

- 1) The size of herd is 20 piglets.
- 2) Land for shelter and grazing is owned.
- 3) Physical farm labourers (regular labour) are paid \$12 per hour.
- 4) Equipment operators (operator labour) are paid \$15 per hour.
- 5) The interest rate is fixed at 5%.
- 6) The annual fixed cost is estimated using the straight-line depreciation method.
- 7) Management time is not included as a cost. The net return over total cost may be considered as the return to management time.

REVENUE							
Item	No. Head	Quantity /head	Unit	Total Quantity	Price /Unit	\$/20 piglets	\$/piglet
Finished pigs	20	170.00	pounds	3400.00	5.50	18,700.00	935.00
TOTAL REVENUE						18,700.00	935.00

ANNUAL VARIABLE COST							
Item	No. Head	Quantity /head	Unit	Total Quantity	Price /Unit	\$/20 piglets	\$/piglet
Weaners	20	1	heads	20	100.00	2,000.00	100.00
Feed (certified organic)	20	50	pounds	1000	3.50	3,500.00	175.00
Supplemental feed	20	150	pounds	3000	0.20	600.00	30.00
Bedding (straw hay)	20			1	100.00	100.00	5.00
Labour	20	13.5	hours	270	12.00	3,240.00	162.00
Contract transportation	20		hours	50	60.00	3,000.00	150.00
Processing (slaughter, cut, wrap)	20	1		20	225.00	4,500.00	225.00
Repair and maintenance				1	60.00	60.00	3.00
Interest on working capital					0.05	850.00	42.50
TOTAL VARIABLE COST						17,850.00	892.50

ANNUAL FIXED COST		
Item	\$/20 piglets	\$/piglet
Building and fencing	271.25	13.56
Overhead	1,050.00	52.50
TOTAL FIXED COST	1,321.25	66.06

TOTAL COST	\$/20 piglets	\$/piglet
TOTAL VARIABLE AND FIXED COST	19,171.25	958.56

NET RETURNS		
Item	\$/20 piglets	\$/piglet
Returns Over Variable Cost	850.00	42.50
Returns Over Fixed Cost	17,378.75	868.94
Returns Over Total Cost	-471.25	-23.56

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