# Simpson Centre Policy Trends

## 2025 FARMER SURVEY: BUSINESS AND TAXATION

The Simpson Centre's survey of 979 Canadian farmers before the 2025 federal election resulted in two policy briefs addressing political alignment, policy preferences among farmers, and key ballot-box issues.

Regarding taxation, farmers prioritized tax exemptions for fuel and energy, capital gains inclusion rates, and institutional tax reductions, highlighting a strong focus on cost control, farm succession, and financial sustainability. There is also notable support for sustainability-related tax incentives, pointing to a policy environment centred on economic viability and operational resilience (See Fig. 1).

Amid turbulent trade relations with the USA, producers identified diversification of **export markets** and expanding **domestic processing** and value-added production as the most important strategies to mitigate the impact of potential tariffs (see Fig. 2).

#### Measures for mitigating the impact of potential tariffs\*

\*% of farmers are in favour of

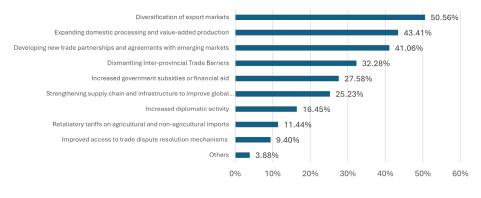
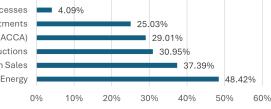


Fig.2

Overall, the findings on **trade** suggest that agricultural producers seek long-term trade resilience, improved domestic value chains, and better-aligned provincial and international trade policies, rather than short-term fixes or retaliatory measures. They also highlight a preference for policy stability and predictability, particularly in **key markets** like the U.S. and China.



Intergenerational Farm Transfers Simplified Tax Reporting Processes Tax Incentives for Sustainability Investments Accelerated Capital Cost Allowances (ACCA) Small Business & Corporate Tax Rate Reductions Capital Gains Inclusion Rate for Farm Sales Tax Exemptions for Fuel and Energy



Number of Picks by Farmers

Fig.1



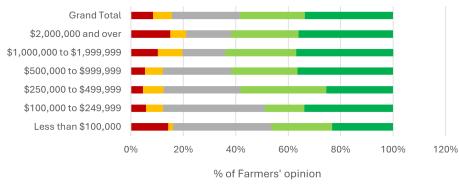




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Editorial Practices Statement: This manuscript is a rapid contribution to the policy conversation that has been open-reviewed by at least one University of Calgary faculty member prior to publication. On the policy issues of **labour and immigration,** and whether Canadian citizens or permanent residents can meet labour needs, opinion was divided by farm income level. Around a third of farmers strongly agreed that labour needs can be met locally, with mid-to-high gross farm income (\$500,000 to \$1.99M) producers indicating the strongest agreement (see Fig. 3).

### Citizens and Permanent Residents can meet Agricultural labour needs



Strongly Disagree Somewhat Disagree Neutral Somewhat Agree Strongly Agree

Fig.3

Regarding immigration policy, opposition to increasing residency opportunities for agricultural Temporary Foreign Workers (TFWs) is relatively low (10.2%). In comparison, support for TFWs stands at 24.4% nationally, with the strongest regional backing in Atlantic Canada (40.9%) and British Columbia (39.1%).

The findings suggest general satisfaction with existing labour options. However, many farmers are seeking more robust, permanent residence pathways for TFWs, especially in regions with persistent labour gaps. The high level of **uncertainty** across provinces indicates a potential opportunity for policy clarification and outreach to ensure producers are thoroughly informed on the implications of immigration reform. See the policy briefs for more details.

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