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# Statistics on income of farm operators

2002



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# Symbols

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The following standard symbols are used in Statistics Canada publications:

- . not available for any reference period
- .. not available for a specific reference period
- ... not applicable
- 0 true zero or a value rounded to zero
- 0<sup>s</sup> value rounded to 0 (zero) where there is a meaningful distinction between true zero and the value that was rounded
- p preliminary
- r revised
- x suppressed to meet the confidentiality requirements of the *Statistics Act*
- E use with caution
- F too unreliable to be published

## Notes

Throughout this publication:

Codes A to F in the tables indicate the degree of reliability of the estimates. The reader is asked to refer to the section on Data accuracy to obtain information on the signification of the codes.

Totals may not add due to the rounding procedures used to protect the confidentiality of the respondents.

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## Highlights

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- Average total income of farm operators advanced in 2002, but at a slower pace than in the two previous years, according to data from personal income tax returns.
- Farm operators saw a 4.3% increase in average total income in 2002 to reach \$49,004. The gain was the result of a 4.7% rise in average off-farm income and a 3.7% increase in average net farm operating income, excluding capital cost allowance.
- The rise in average off-farm income was largely driven by a surge in off-farm employment income. Average net farm operating income increased for the third straight year, rebounding from the annual declines reported during the late 1990s. Average net farm operating income was up as a 6.4% rise in average net market income offset a marginal 0.02% decrease in average net program payments.
- Average net market income was mainly supported by higher crop revenues, as higher prices across the country more than offset lower deliveries for major grains and oilseeds. Deliveries were reduced in the first part of 2002 as farm stocks of major grains and oilseeds had dwindled to extremely low levels by the end of 2001 because of the drought that summer. The growth in crop revenues was also fuelled by higher revenues from the sales of greenhouse, nursery and floriculture products, forage crops and potatoes.
- Higher feed costs and higher expenses for paid salaries, custom work and machine rental, seed, and machine repairs, licenses and insurance moderated the advance in average net market income. Tight supplies of grains put upward pressure on prices, and boosted feed costs.
- Operators specializing in potato farming posted the largest percentage gain in average total income in 2002. New Brunswick's farm operators still earned the highest average total income. They were followed by those in Alberta and British Columbia.
- Among operators of farms of different sizes, those operating very large farms posted the largest percentage gain in average total income and saw their dependence on off-farm income decrease. Overall, income from non-farming activities accounted for 55 cents of every dollar of total farm operator income in 2002, up slightly from the year before.
- Average total income **adjusted for** capital cost allowance advanced 3.9% to reach \$35,544 in 2002.



## Notes to users

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**Statistics on income of farm operators** is a new Statistics Canada's (STC) publication that puts in perspective financial data derived from the Net Income Stabilization Account and Taxation Data Program (NISA/TDP). This new publication, along with the publication **Statistics on income of farm families** (Catalogue no. 21-207-X) and the forthcoming publication **Statistics on revenues and expenses of farms** (Catalogue no. 21-208-X), replace the former STC publication **Farm and off-farm income statistics** (Catalogue no. 21-019-X), which was terminated with the 2001 taxation year for the series on farm operators.<sup>1</sup>

NISA/TDP estimates presented in this publication are compiled on the basis of the North American Industry Classification System (NAICS) as the NISA/TDP adopted this new classification system starting with reference year 2001.

This issue of **Statistics on income of farm operators** publication covers reference year 2002 but provides some historical perspective by displaying farm and off-farm income data for farm operators back to 1998.

Farm operators refer to those involved in one or more incorporated farms (with total operating revenues of \$25,000 and over) or unincorporated farms (with total operating revenues of \$10,000 and over).

The following factors should be taken into account while interpreting the data presented in this publication:

- Net operating income estimates appearing in this publication refer to the net operating income excluding capital cost allowance. Total income, which is the sum of off-farm income and net operating income, also excludes capital cost allowance. However, estimates on total income **adjusted for** capital cost allowance (e.g., total income minus capital cost allowance) are also presented in all tables, except in tables 8, 9-1 and 9-2.
- In tables 8, 9-1 and 9-2, farm operators refer only to those involved in a single unincorporated farm with total operating revenues of \$10,000 and over.
- The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation used in the net farm income accounts published in **Net farm income - Agriculture economic statistics** (AES) (Catalogue no. 21-010-X).<sup>2</sup> In the NISA/TDP, capital cost allowance represents the expense written off by the taxfiler as allowed by tax regulations. The farmer may, after the calculation of the capital cost allowance, deduct any amount up to the maximum allowable. In AES publications, depreciation represents the economic "wear and tear" expense, which can be very different from the amount farmers are allowed and decide to declare for tax purposes. The calculation of depreciation expenses for farm houses and other buildings are based, on a rate of 2% and 5%, respectively, while farm machinery is based on a rate, variable by province, ranging between 9% and 17%. Tax data capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.
- Taxable capital gains are excluded from off-farm income estimates.
- Poultry hatcheries and animal aquaculture farms became part of the agriculture sector under NAICS. Starting in 2001, the NISA/TDP estimates include poultry hatcheries within poultry and egg farms. Animal aquaculture farms are not included in the NISA/TDP estimates.

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1. In the publication **Farm and off-farm income statistics**, the series on farm operations were also terminated with the 2001 taxation year, while the series on farm families were terminated with the 2000 taxation year.

2. One of the eight publications in the **Agriculture economic statistics** series published by the Farm Income and Prices Section of Agriculture Division, Statistics Canada.

**Erratum**

The estimates presented in tables 5.11, 5.12 and 5.13 of the 2000 and 2001 issues of the former publication **Farm and off-farm income statistics** were in error. The methodology for the NISA/TDP did not allow for the distribution of some farm operators of incorporated farms into the appropriate total income group or quintile group. The methodology only allows for the appropriate distribution of farm operators of a single unincorporated farm.

The corrected version of the affected tables based on farm operators of a single unincorporated farm can be obtained upon request from the Agriculture Division of Statistics Canada.

Users are encouraged to read further information provided in Data sources and methodology, Concepts and variables measured, Data accuracy and Comparability of data and related sources.

# Introduction

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Since the mid 1920s, the Agriculture Division of Statistics Canada (STC) has been publishing a set of annual series depicting provincial levels and trends of net farm income and its component parts.<sup>1</sup>

Initially, these series were not designed to satisfy the important demand for farm financial data that allow comparisons by type of farm and revenue class. The requirement for financial data at the farm level became more important as a result of the evolution of the legislative and policy frameworks that govern many aspects of agriculture in Canada.

To respond to the demand, the Agriculture Division initiated the Taxation Data Program (TDP) in the early 1980's. The *Statistics Act* of 1971 provided STC with the authority to access income tax records for statistical purposes and thereby, the ability to produce annual farm financial statistics by farm type and revenue class, without causing any additional response burden on the agriculture community. The information from personal income tax records also enabled the TDP to produce off-farm income estimates for farm operators. The Taxation Data Program is now referred to as the Net Income Stabilization Account and Taxation Data Program (NISA/TDP).

The NISA/TDP has been gradually expanded. Before 1987, the program was confined to the unincorporated farms outside of the Prairie provinces. In 1987, it was expanded to cover the incorporated farms and in 1990, to encompass the Prairie provinces. Finally, in 1993, it was expanded again to include the communal farming organizations.

Until 1990, the Agriculture Division had mainly used the taxation data to provide indicators for the farm operating expense estimates for the unincorporated farms outside of the Canadian Wheat Board (CWB) region as published in the **Agriculture economic statistics** (AES). The CWB region encompasses the Prairie provinces and Peace River region in British Columbia. Data for this region were traditionally collected from the National Farm Survey in order to meet the statistical requirements of the *Western Grain Stabilization Act*. As of 1991, expense estimates for publication purposes (AES) and National Accounting are primarily based on tax records as the Western Grain Stabilization Program ended as of July 31, 1991.

The NISA/TDP constitutes a major source of financial data for the Whole Farm Data Project.<sup>2</sup> These data are used to monitor the financial health of the Canadian agricultural sector and serve as a tool for farm-level policy analysis. Specifically, the annual off-farm operator income estimates are used to: measure the relative importance of farm and off-farm operator income at different aggregation levels; assess the economic welfare of Canadian farm operators; and facilitate farm policy development.

The **Statistics on income of farm operators** publication provides information on sources and levels of farm and off-farm income for farm operators by province, type of farm (based on the North American Industry Classification System) and revenue class. Distributional tables on income of farm operators are also presented.

This issue of **Statistics on income of farm operators** publication covers reference year 2002 but provides some historical perspective by displaying farm level data back to 1998.

For purposes of statistical tabulations, the estimates presented in this publication cover farm operators of one or more unincorporated farms (reporting total operating revenues of \$10,000 and over) or incorporated farms (reporting total operating revenues of \$25,000 and over).

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1. Refers to farm cash receipts, farm operating expenses and depreciation charges. Over the years, the Agriculture Division has developed new economic indicators. These series can be found respectively in the publication **Farm cash receipts - Agriculture economic statistics** (Catalogue no. 21-011-X) and in the publication **Farm operating expenses and depreciation charges - Agriculture economic statistics** (Catalogue no. 21-012-X). They form the basis for the official provincial aggregate estimates. The series on net farm income can be found in **Net farm income - Agriculture economic statistics** (Catalogue no. 21-010-X).

2. The primary objective of the Whole Farm Database Project is to produce descriptive, physical and financial data at the whole farm level on an annual basis. Agriculture and Agri-Food Canada and Statistics Canada initiated this project in February 1991.

## Income of farm operators - Annual review, 2002

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Farm and off-farm income of individuals operating unincorporated farms with total operating revenues of \$10,000 and over and incorporated farms with total operating revenues of \$25,000 and over.

### Number of operators

In 2002, the number of farm operators was the lowest of the last decade, according to taxation records. It decreased 1.8% from 293,990 in 2001 to 288,790 in 2002. These individuals operated a total of 218,260 farms in 2002.

### Average total income

#### **Average total income of farm operators still advanced but at a slower pace than in the two previous years**

Average total income of farm operators advanced in 2002, but at a slower pace than in the two previous years, according to data from personal income tax returns.

Farm operators saw a 4.3% increase in average total income in 2002 to reach \$49,004. The gain was the result of a 4.7% rise in average off-farm income and a 3.7% increase in average net farm operating income, excluding capital cost allowance.

Average total income **adjusted for** capital cost allowance (CCA) — an amount deducted from income, for tax purposes, to account for annual depreciation costs — rose 3.9% to \$35,544 in 2002. The CCA brought the average total income down by 27.5%.

#### **Average net farm operating income increased for the third straight year**

In 2002, average net farm operating income increased for the third straight year, rebounding from the annual declines reported during the late 1990s. Average net farm operating income was up as a 6.4% rise in average net market income, which stood at \$13,196, offset a marginal 0.02% decrease in average net program payments (Text table 1).

In 2002, average net program payments<sup>1</sup> declined for the first time since 1996 to \$8,866. Most of the slight decline in net program payments occurred because of the expiry of one-time emergency assistance payments implemented in 2001. This decrease followed a solid annual increase (+46.9%) in average net program payments in 2001.

Average net market income was mainly supported by higher crop revenues, as higher prices across the country more than offset lower deliveries for major grains and oilseeds. Deliveries were reduced in the first part of 2002 as farm stocks of major grains and oilseeds had dwindled to extremely low levels by the end of 2001 because of the drought that summer.<sup>2</sup>

The growth in crop revenues was also fuelled by higher revenues from the sales of greenhouse, nursery and floriculture products, forage crops and potatoes.

Higher feed costs and higher expenses for paid salaries, custom work and machine rental, seed, and machine repairs, licenses and insurance moderated the advance in average net market income. Tight supplies of grains put upward pressure on prices, and boosted feed costs.

1. Net program payments refers to program payments, excluding dairy subsidies and Net Income Stabilization Account withdrawals for unincorporated farms, and insurance proceeds after deducting stabilization levies of fees (government levies).

2. The net market income refers to the income drawn directly from the market, i.e., the difference between total operating revenues and total operating expenses minus net program payments.

However, purchases of livestock decreased in reaction to higher feed expenses and lower grain supplies. The drought resulted in some lower expenses, in particular expenses for pesticides and machinery fuel.

In 2002, net market income accounted for almost 60% of net farm operating income and for almost 27% of total income of farm operators.

When taking CCA into account, farm operators registered a deficit of \$265, on average, in their net market income in 2002 compared with a deficit of \$396 in 2001.

**Text table 1**

**Sources of income of farm operators, Canada, 2001 and 2002**

	2001	2002	2001 to 2002
	\$		% change
<b>Total income<sup>1</sup></b>	<b>46,998</b>	<b>49,004</b>	<b>4.3</b>
<b>Off-farm income<sup>2</sup></b>	<b>25,729</b>	<b>26,942</b>	<b>4.7</b>
Off-farm employment income	15,946	17,010	6.7
Wages and salaries	14,431	15,423	6.9
Net off-farm self-employment income	1,515	1,587	4.8
Investment income	4,137	4,035	-2.5
Pension income	3,721	3,956	6.3
Government social transfers	601	521	-13.3
Other off-farm income	1,325	1,419	7.1
<b>Net operating income</b>	<b>21,269</b>	<b>22,062</b>	<b>3.7</b>
Net program payments	8,868	8,866	0.0
Net market income	12,401	13,196	6.4
Adjustment for capital cost allowance (CCA)	12,797	13,460	5.2
Net market income adjusted for CCA	-396	-265	33.1
<b>Total income adjusted for CCA</b>	<b>34,201</b>	<b>35,544</b>	<b>3.9</b>

1. Excluding capital cost allowance.

2. Excluding taxable capital gains.

**Higher off-farm employment income contributed again largely to the growth of farm operators' income**

Average off-farm employment income, which grew 6.7%, was again the major factor contributing to the increase in average off-farm income of farm operators (Text table 1). Average off-farm employment income advanced at a faster pace than the year before as employment soared in 2002, boosted by renewed economic growth. Employment in all sectors in Canada grew 3.9% for the same period, the strongest annual growth rate since 1987, as reported by the Labour Force Survey.

Average pension income of farm operators advanced 6.3%, the same pace as in 2001. Other pensions and superannuation income, which grew 12.9%, contributed the most to the rise in average pension income. Increases in Canada Pension Plan and Quebec Pension Plan income, in Old Age Security pension income and in net federal supplements also contributed slightly to the rise in average pension income.

Average other off-farm income grew 7.1% as the increase in other income, which includes payouts from the Net Income Stabilization Account to unincorporated farmers, more than offset the decrease in registered retirement savings plan income.

However, the growth in average off-farm income was tapered off as government social transfers (-13.3%) and investment income (-2.5%) declined in 2002. Government social transfers declined due to a 39.7% drop in Canada Child Tax Benefits. The decrease in investment income was the result of a 17.5% drop in average interest and other investment income.<sup>3</sup>

3. The drop in average interest and other investment income reflects the decline in the Bank of Canada rate, which fell from 4.31% in 2001 to 2.71% in 2002.

Off-farm income of all farm operators accounted for 55.0% of total income in 2002, up from 54.7% the year before. Off-farm employment accounted for over one-third (34.7%) of total income. Investment income represented 8.2% of total income and pension income, 8.1%.

When taking CCA into account, off-farm income represented over three-quarters of total income of farm operators. The off-farm income as a percentage of total income **adjusted for CCA** was 75.8% in 2002, up only 0.6 percentage points from 2001.

### **Farm operators specializing in potato farming recorded the highest percentage gain in average total income**

Operators specializing in potato farming enjoyed a solid 27.0% growth in average total income in 2002. This put their average total income at \$109,563, well above the average total income of all farm operators (Text table 2). The increase was largely the result of a 35.0% surge in average net farm operating income. The jump in average net farm operating income was largely explained by higher revenues from potato sales, in the wake of export demand for fresh and processed potato products. Tightened available supplies of table potatoes in the first half of 2002, due to a large decline in production in 2001, put strong upward pressure on farmers' prices in 2002.

Operators specializing in greenhouse, nursery and floriculture production saw the next largest percentage gain in average total income, followed by those specializing in fruit and tree nut farming, and in other animal production.

Average total income of farm operators specializing in greenhouse, nursery and floriculture production increased 22.4% to \$79,758 as their average net farm operating income rose 53.2%, rebounding from a 43.9% decline in 2001. Higher revenues from the sales of greenhouse, nursery and floriculture products in the wake of soaring flower sales and the booming construction market for new housing pushed up average net farm operating income.

Operators specialized in oilseed and grain farming saw their average total income rise 7.4% as their average net farm operating income grew by 9.3% and their average off-farm income, by 5.7%. Higher revenues from the sales of grains and oilseeds, and forage crops explained most of the increase in average net farm operating income. In 2001 and 2002, farmers drew heavily on their crop inventories to support sales as they were hit hard by reduced production due to adverse weather conditions.

After recording the largest growth three years in a row, the average total income of farm operators specializing in hog and pig farming plunged 29.4% to \$49,832. This was the result of a 44.7% decline in their average net farm operating income, mainly due to higher feed grain costs. Lower revenues from hog sales as slaughter hog prices slumped also contributed to the decline. The softer prices resulted from an abundant supply of pigs of the North American market, along with concern about the impact of the 2002 drought on feed grain prices, which continued to rise.

Hit by lower poultry prices in the wake of an oversupply on the domestic market during 2001 and 2002, operators specializing in poultry and egg production saw a marginal 0.4% decline in average net farm operating income. Their average total income stood at \$88,037, up 0.1% from 2001.

In 2002, operators running dairy cattle farms relied more on the income from farming activities. They drew 77.0% of their total income from the farm. Farm operators specialized in potato farming (69.7%), poultry and egg production (58.0%), hog and pig farming (57.1%), greenhouse, nursery and floriculture production (52.3%) and other vegetable (except potato) and melon farming (51.1%) were others to rely more on income from farming activities.

Text table 2

## Average total income of farm operators by farm type, Canada, 2002

	Number of farm operators	Off-farm <sup>1</sup> income	Net <sup>2</sup> operating income	Total <sup>2</sup> income	2001 to 2002	Total income adjusted for CCA	2001 to 2002
		\$	\$	\$	% change	\$	% change
Potato farming	2,390	33,194	76,369	109,563	27.0	70,283	38.2
Poultry and egg production	7,100	36,935	51,102	88,037	0.1	63,739	1.9
Greenhouse, nursery and floriculture production	6,190	38,014	41,744	79,758	22.4	54,287	35.4
Other vegetable (except potato) and melon farming	4,150	26,536	27,740	54,277	7.8	40,538	6.7
Oilseed and grain farming	99,470	28,205	25,290	53,495	7.4	39,700	7.7
Dairy cattle and milk production	30,470	11,734	39,204	50,938	0.4	31,577	-2.2
Hog and pig farming	9,370	21,377	28,455	49,832	-29.4	23,117	-49.4
Fruit and tree nut farming	7,040	33,565	12,364	45,929	14.6	38,883	16.4
Other animal production	16,220	40,428	3,371	43,800	11.5	36,518	12.3
Other crop farming	22,630	27,565	14,595	42,160	5.2	32,133	4.4
Beef cattle ranching and farming, including feedlots	83,750	26,437	11,979	38,416	2.2	28,877	1.6
<b>Total</b>	<b>288,790</b>	<b>26,942</b>	<b>22,062</b>	<b>49,004</b>	<b>4.3</b>	<b>35,544</b>	<b>3.9</b>

1. Excluding taxable capital gains.

2. Excluding capital cost allowance.

Average off-farm income varied widely by farm type, ranging from \$11,734 for farmers involved in dairy cattle and milk production to \$40,428 for those involved in other animal production.

Operators running hog and pig farms used capital cost allowance the most to lower their average total income (-53.6%). Their average total income **adjusted for CCA** declined 49.4% in 2002, compared to 2001, to \$23,117 only, the lowest total income **adjusted for CCA** (Text table 2). When taking CCA into account, they drew only 7.5% of their income from the farm.

Operators running dairy cattle farms also largely used capital cost allowance. Deducting capital cost allowance reduced their average total income by 38.0%. The average total income **adjusted for CCA** of these operators fell 2.2% from 2001 to \$31,577 in 2002, below the average of all farm operators. However, even after deducting CCA, these operators still received a great share of their total income from farming activities (62.8%).

In 2002, claimed capital cost allowance by operators specialized in potato farming reduced their total income by 35.9%, but they ranked first in average total income **adjusted for CCA**. Potato farmers obtained \$70,283 in average total income **adjusted for CCA**, almost doubling the average for all farm operators.

Operators specialized in hog and pig farming registered an average deficit of \$14,735 in 2002 in their net market income **adjusted for CCA**, after posting an average income of \$13,060 the previous year. Operators specialized in other animal production, those running beef cattle farms, and those specialized in other crop farming, oilseed and grain farming and in fruit and tree nut farming also registered deficits in 2002 (Chart 1).

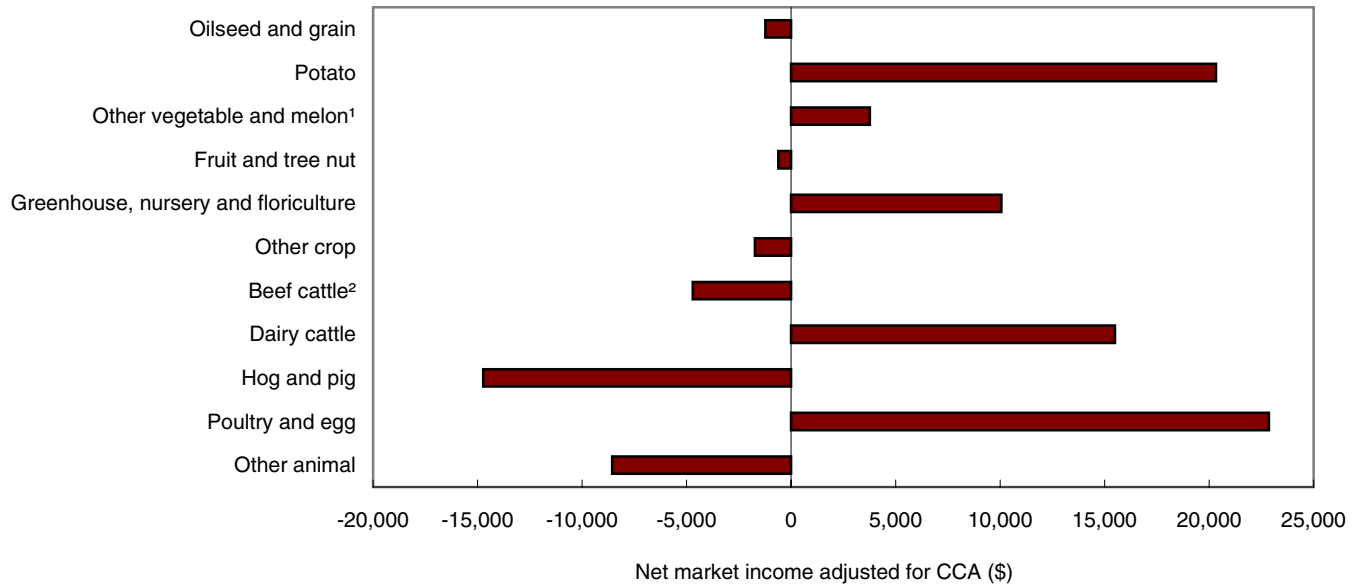
Operators specialized in poultry and egg production earned the highest average net market income **adjusted for CCA**, at \$22,858, followed by those specialized in potato farming, at \$20,328 and those running dairy cattle and milk production farms, at \$15,492. A comparison over the period from 1993 to 2002 shows that operators specialized in the supply managed sector (poultry and egg production and dairy production) ranked first and second in average net market income **adjusted for CCA** in most years.<sup>4</sup>

4. Farm operators specialized in poultry and egg production ranked first every year during that period. Operators specialized in dairy cattle and milk production ranked second from 1993 to 2002, except in 1999 and in 2000 when they ranked third to operators specialized in greenhouse, nursery and floriculture production and in 2002 when they ranked third to potato farmers.



**Chart 1**

**Average net market income adjusted for CCA of farm operators by farm type, Canada, 2002**



1. Except potato.

2. Including feedlots.

Source: Statistics Canada, Whole Farm Database.

**New Brunswick’s farm operators maintain the lead in average total income**

Farm operators in New Brunswick saw a 9.9% rise in average total income in 2002, and maintain the lead in average total income (Text table 3). These operators earned \$63,399 on average, substantially more than did those in any other province. Alberta’s farm operators remained in second place (\$54,761) and British Columbia’s farm operators took the third place (\$54,314). Ontario’s farm operators obtained \$50,222 in average total income. In other provinces, average total income was below the national average.



Text table 3

## Average total income of farm operators by province, 2002

	Number of farm operators	Off-farm <sup>1</sup> income	Net <sup>2</sup> operating income	Total <sup>2</sup> income	2001 to 2002	Total income adjusted for CCA	2001 to 2002
		\$	\$	\$	% change	\$	% change
Newfoundland and Labrador	340	28,157	8,685	36,841	-17.0	25,222	-21.6
Prince Edward Island	1,910	22,905	23,845	46,750	-7.2	27,042	-13.2
Nova Scotia	2,930	26,918	21,216	48,133	0.1	36,050	0.6
New Brunswick	2,250	25,448	37,951	63,399	9.9	44,468	12.0
Quebec	42,190	18,333	24,086	42,420	-3.1	28,227	-7.6
Ontario	67,090	30,622	19,600	50,222	6.5	37,473	7.1
Manitoba	25,820	20,189	25,644	45,833	7.2	30,782	6.2
Saskatchewan	62,610	23,292	22,221	45,513	2.2	33,053	0.9
Alberta	67,580	32,110	22,651	54,761	5.3	40,709	5.9
British Columbia	16,080	38,175	16,139	54,314	12.2	42,190	16.4
<b>Canada</b>	<b>288,790</b>	<b>26,942</b>	<b>22,062</b>	<b>49,004</b>	<b>4.3</b>	<b>35,544</b>	<b>3.9</b>

1. Excluding taxable capital gains.

2. Excluding capital cost allowance.

British Columbia's farm producers saw the largest percentage gain in average total income, up 12.2% from 2001. Average off-farm income rose 9.4% and average net farm operating income jumped 19.4%, largely due to higher revenues from the sales of greenhouse, nursery and floriculture products and from the sales of poultry and egg products. The increases in average off-farm income and in average net farm operating income observed in this province were the largest among all provinces.

Average total income declined for farmers in Newfoundland and Labrador, Prince Edward Island and Quebec while it remained almost flat in Nova Scotia. In the four latter provinces, the increase in average operating expenses outpaced the increase in average operating revenues, resulting in a drop in average net farm operating income.

Average off-farm income decreased only for operators in Newfoundland and Labrador (-0.2 %). Average off-farm income ranged from \$18,333 in Quebec to \$38,175 in British Columbia.

In Newfoundland and Labrador, average net farm operating income plunged 46.3%. This decline along with the 0.2% dip in average off-farm income pushed down average total income (-17.0%). The rise in average operating expenses was mainly due to higher livestock expenses, in particular feed costs and poultry and egg purchases while the bulk of the increase in average operating revenues came from poultry and egg products revenues.

In addition to farm operators in Newfoundland and Labrador, only operators in Prince Edward Island, Nova Scotia and Quebec saw a decrease in their average net farm operating income in 2002.

Although they were hit hard by the drought, farm operators in Alberta posted an 8.0% increase in their average net farm operating income, as the rise in program payments and insurance proceeds and the decline in purchases of livestock neutralized the rise in feed costs. Average off-farm income also grew 3.5% in this province.

In 2002, New Brunswick's farm operators reported the highest average net farm operating income (\$37,951) for a second consecutive year. Manitoba's farm operators posted the second highest average net farm operating income (\$25,644).

A comparison over the period 1993 to 2001 shows that Quebec's farm operators had the highest share of total income from farming activities since 1998 and that British Columbia's farm operators had the lowest share since 1993. However in 2002, the share of total income from farming activities was the lowest for farm operators in Newfoundland and Labrador (23.6%) and the highest for those in New Brunswick (59.9%).

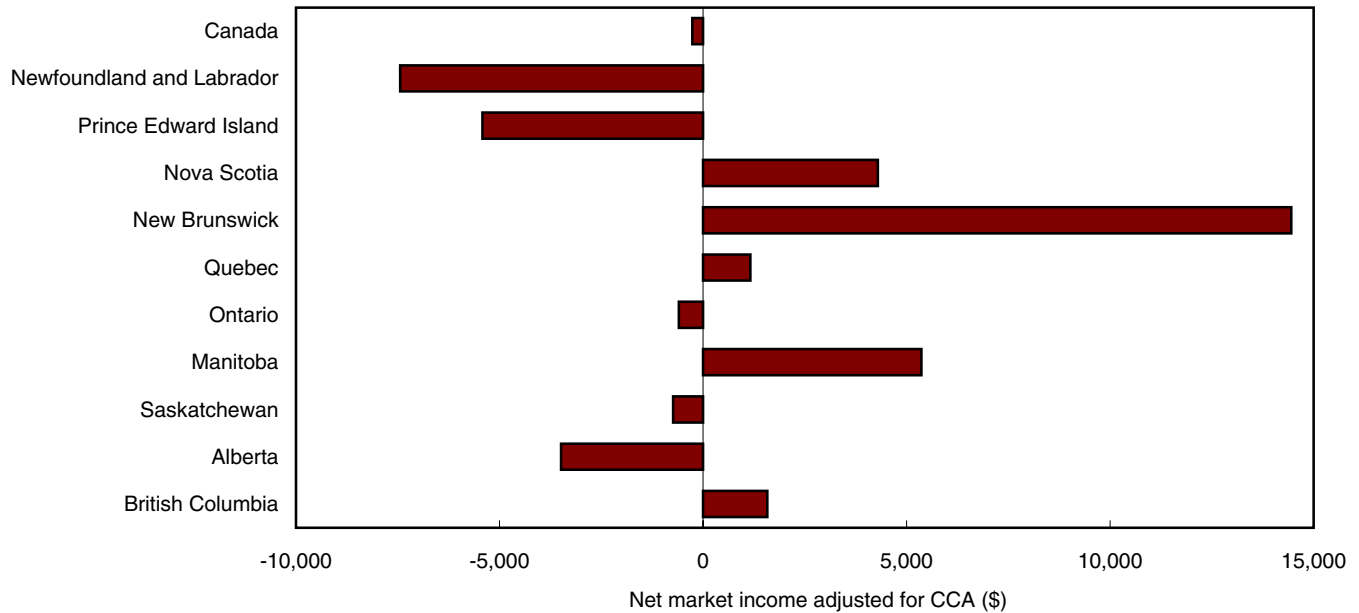
Farm operators in New Brunswick still ranked first in average total income after it was **adjusted for CCA**. Their average total income **adjusted for CCA** amounted to \$44,468 in 2002.

The impact of capital cost allowance on average total income varied by province. In Prince Edward Island, claimed capital cost allowance reduced the average total income by 42.2% compared with 22.3% in British Columbia.

In 2002, farm operators in New Brunswick reported the highest average net market income **adjusted for CCA** for a second year in a row. They earned \$14,449 in average net market income **adjusted for CCA**. After posting a deficit of \$1,168 in 2001, British Columbia's farm operators earned \$1,578 in average net market income **adjusted for CCA** in 2002 (Chart 2).

**Chart 2**

**Average net market income adjusted for CCA of farm operators by province, 2002**



Source: Statistics Canada, Whole Farm Database.

Other provinces to record a positive average net market income **adjusted for CCA** were Manitoba (\$5,365), Nova Scotia (\$4,294) and Quebec (\$1,162). Newfoundland and Labrador's farm operators registered the biggest deficit (-\$7,442).

**Operators of very large farms posted the largest percentage gain in average total income**

In terms of farm sizes,<sup>5</sup> only individuals operating very large farms outperformed the national growth of 4.3% in average total income (Text table 4). Their average total income rose 4.7% to \$125,503, the result of a 7.9% gain in average net farm operating income.

These operators were also the only ones whose dependence on off-farm income decreased. In 2002, off-farm income accounted for 30.7% of their total income, compared with 32.7% the year before.

5. Revenue class defines farm size. Small farms are defined as those farms with gross farm revenues between \$10,000 and \$49,999, medium farms are those with gross farm revenues between \$50,000 and \$99,999. Commercial-size farms include large and very large farms. Large farms are defined as those farms with gross farm revenues between \$100,000 and \$499,999 and very large farms are those with gross farm revenues of \$500,000 or more.

Text table 4

## Average total income of farm operators by revenue class, Canada, 2002

	Number of farm operators	Off-farm <sup>1</sup> income	Net <sup>2</sup> operating income	Total <sup>2</sup> income	2001 to 2002	Total income adjusted for CCA	2001 to 2002
		\$			% change	\$	% change
\$10,000 to \$49,999	110,610	32,055	1,208	33,262	3.2	29,964	3.1
\$50,000 to \$99,999	47,760	24,632	11,175	35,808	-0.1	28,375	-0.7
\$100,000 to \$249,999	64,220	18,555	25,271	43,826	1.4	29,866	1.4
\$250,000 to \$499,999	37,530	20,346	42,267	62,613	2.3	39,521	2.3
\$500,000 and over	28,670	38,487	87,016	125,503	4.7	76,522	6.2
<b>Total</b>	<b>288,790</b>	<b>26,942</b>	<b>22,062</b>	<b>49,004</b>	<b>4.3</b>	<b>35,544</b>	<b>3.9</b>

1. Excluding taxable capital gains.

2. Excluding capital cost allowance.

Operators of medium-sized farms made slightly less money in 2002. Driven by a 2.4% drop in average net farm operating income, their average total income dipped 0.1% to \$35,808.

Wages and salaries remained, by far, the most important source of income for operators of small farms in 2002. They contributed 56.9% of the average total income of operators of small farms, up 3.0 percentage points from 2001. On the other hand, the share of average net farm operating income was only 3.6%, down 2.5 percentage points from 2001.

The relative importance of investment income to off-farm income augmented as farm size increased up to a point. It varied from 10.9% for operators of small farms to 20.9% for those of very large farms. In contrast, the relative importance of pension income decreased as farm size increased, indicating that more farm operators of smaller farms are approaching or are in retirement. The pension income represented 19.0% of off-farm income for small operators and only 5.3% for operators of very large farms.

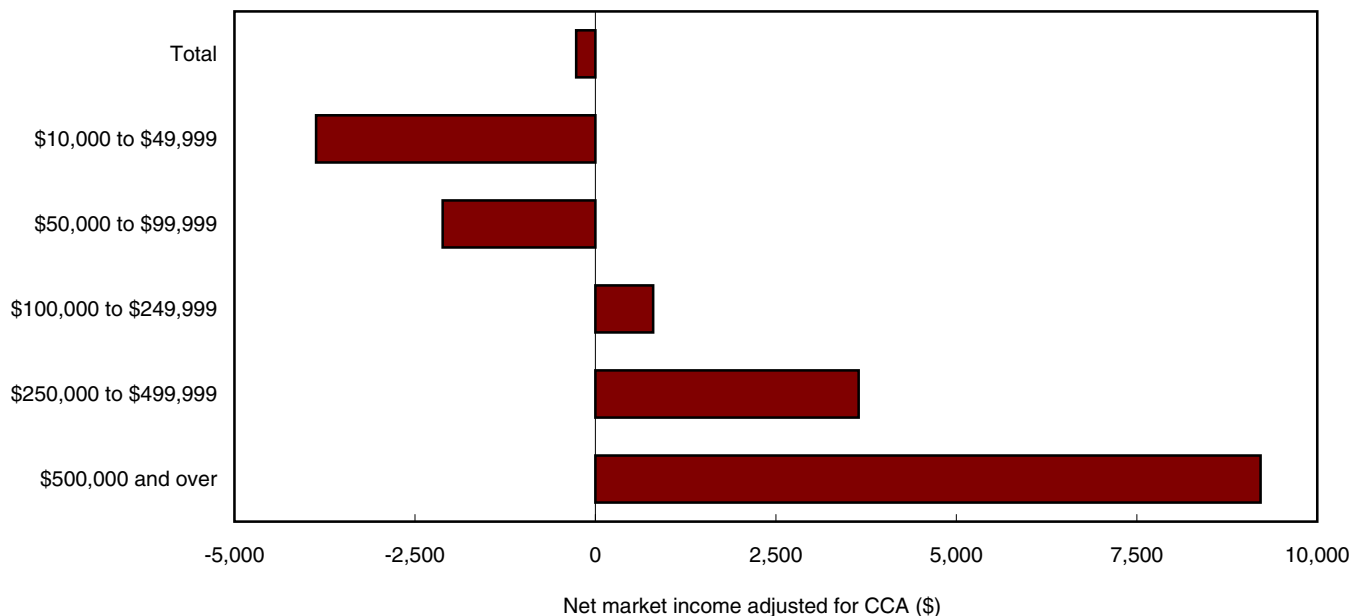
Operators involved in very large farms used capital cost allowance the most to reduce their average total income. Their average total income **adjusted for** CCA amounted to \$76,522, down 39.0% from their average total income (Text table 4). However, operators involved in very large farms still ranked in first place in average total income, when taking CCA into account.

CCA brought down the total income of farmers operating small farms by 9.9% only compared with 20.8% for those operating medium farms and 31.9% for those operating farms with gross farm revenues between \$100,000 and \$249,999. As a result, operators involved in small farms (\$29,964), in medium farms (\$28,375) and in farms with gross farm revenues between \$100,000 and \$249,999 (\$29,866) earned about the same in average total income **adjusted for** CCA.

On average, only operators operating commercial-size farms had a positive net market income **adjusted for** CCA. Operators running very large farms registered the highest average net market income **adjusted for** CCA, with \$9,214 (Chart 3).

Chart 3

**Average net market income adjusted for CCA of farm operators by revenue class, Canada, 2002**



Source: Statistics Canada, Whole Farm Database.

Operators running medium farms posted a deficit of \$2,115 in average net market income **adjusted for CCA** and those running small farms, a deficit of \$3,868. These operators entirely rely on income from off-farm sources and from net program payments once capital cost allowance is deducted from their total income.

**Operators of a single unincorporated farm**

Farm and off-farm income of individuals operating a single unincorporated farm with total operating revenues of \$10,000 and over.

**About 6% of operators of a single unincorporated farm earned \$100,000 and over in average total income in 2002**

In 2002, 234 670 farmers operated a single unincorporated farm and they earned on average \$39,915. A greater proportion of these operators earned \$100,000 and over in 2002 than the year before. About 6% of operators earned \$100,000 and over, up about 1 percentage point from 2001. On average, these operators obtained \$172,970 in average total income, up 4.6% from 2001.

A larger proportion of operators of a single farm received under \$10,000 in average total income. This proportion went up from 13.5% in 2001 to 14.8% in 2002.

Farm operators of a single potato farm had again the greatest proportion (16.0%) of farmers with average total income of \$100,000 and over and operators of a single farm producing fruits and tree nuts had the lowest (3.1%).

In 2002, average total income of farm operators in the top one-fifth of the income distribution was \$102,542 compared with -\$1,762 for operators in the bottom quintile.

Average total income of farm operators in the bottom quintile of the income distribution was highest for operators specialized in oilseed and grain farming (\$6,358) and lowest for operators engaged in hog and pig farming (-\$13,054). In addition to operators specialized in oilseed and grain farming, only operators of a single dairy cattle farm (\$3,881),

of a single other crop farm (\$2,979) and of a single fruit and tree nut farm (\$1,542)<sup>6</sup> also had a positive average total income in the bottom quintile among all major farm types.

Provincially, average total income of farm operators in the bottom quintile was highest in Newfoundland and Labrador (\$4,540) and lowest in Prince Edward Island (-\$13,585). In addition to operators in Newfoundland and Labrador, only operators in Saskatchewan (\$445) also had a positive average total income in the bottom quintile among all provinces.

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6. *The value for fruit and tree nut farming should be used with caution. Read the section Data quality, concepts and methodology — Data accuracy for more information.*

## Related products

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### Selected publications from Statistics Canada

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21-004-X	VISTA on the agri-food industry and the farm community
21-006-X	Rural and small town Canada analysis bulletin
21-007-X	Farm product price index
21-010-X	Net farm income - Agriculture economic statistics
21-011-X	Farm cash receipts - Agriculture economic statistics
21-012-X	Farm operating expenses and depreciation charges - Agriculture economic statistics
21-013-X	Value of farm capital - Agriculture economic statistics
21-014-X	Farm debt outstanding - Agriculture economic statistics
21-015-X	Direct payments to agriculture producers - Agriculture economic statistics
21-016-X	Balance sheet of the agricultural sector - Agriculture economic statistics
21-017-X	Agriculture value added account - Agriculture economic statistics
21-018-X	Farm business cash flows - Agriculture economic statistics
21-019-X	Farm and off-farm income statistics
21-020-X	Food statistics
21-207-X	Statistics on income of farm families
21-522-X	Farming facts
21-525-X	Understanding measurements of farm income
21-601-M	Agriculture and rural working paper series
21F0003G	People, products and services, Agriculture Division
21F0005G	Whole farm database reference manual
21F0008X	Farm Financial Survey
22-002-X	Field crop reporting series
22-003-X	Fruit and vegetable production
22-007-X	Cereals and oilseeds review

22-008-X	Canadian potato production
22-202-X	Greenhouse, sod and nursery industries
23-001-X	The dairy review
23-003-X	Production of eggs
23-009-X	Stocks of frozen and chilled meats
23-010-X	Hog statistics
23-011-X	Sheep statistics
23-012-X	Cattle statistics
23-015-X	Poultry and egg statistics
23-202-X	Production of poultry and eggs
23-221-X	Production and value of honey and maple products
23-222-X	Aquaculture statistics
23-502-X	Alternative livestock on Canadian farms
95F0301X	Farm data for the 2001 Census of Agriculture (Initial release)
95F0303X	Agriculture-Population Linkage data for the 2001 Census
95F0355X	Farm operator data for the 2001 Census of Agriculture (Initial release)

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### **Selected CANSIM tables from Statistics Canada**

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002-0024	Total and average off-farm income by source and total and average net operating income of farm families, unincorporated sector
002-0025	Total and average off-farm income by source and total and average net operating income of farm families by farm type, unincorporated sector
002-0026	Total and average off-farm income by source and total and average net operating income of farm families by typology group, unincorporated sector
002-0027	Average total income of farm families by farm type, unincorporated sector
002-0028	Average family income by source and family total income group, unincorporated sector
002-0029	Distribution of farm families and average total income by typology group, unincorporated sector
002-0030	Distribution of farm families and average total income by typology group and farm type, unincorporated sector

002-0031	Distribution of farm families by income group and family size, unincorporated sector
002-0032	Average total income of farm families by income quintile, unincorporated sector
002-0033	Average total income of farm families by income quintile and farm type, unincorporated sector
002-0034	Total and average off-farm income by source and total and average net operating income of farm operators, incorporated and unincorporated sectors
002-0035	Total and average off-farm income by source and total and average net operating income of farm operators by farm type, incorporated and unincorporated sectors
002-0036	Total and average off-farm income by source and total and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors
002-0037	Average off-farm income and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors
002-0038	Average total income of farm operators by farm type, incorporated and unincorporated sectors
002-0039	Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors
002-0040	Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector
002-0041	Average total income of farm operators by income quintile, unincorporated sector
002-0042	Average total income of farm operators by income quintile and farm type, unincorporated sector

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### **Selected surveys from Statistics Canada**

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3447	Taxation Data Program
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# Statistical tables

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Table 1-1

**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Canada**

		1998	1999	2000	2001	2002
Number of farm operators	number	296,760 <sup>A</sup>	295,430 <sup>A</sup>	292,100 <sup>A</sup>	293,990 <sup>A</sup>	288,790 <sup>A</sup>
Number of farms	number	229,950 <sup>A</sup>	226,340 <sup>A</sup>	224,330 <sup>A</sup>	224,380 <sup>A</sup>	218,260 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>6,593,883 <sup>A</sup></b>	<b>6,856,862 <sup>A</sup></b>	<b>7,143,268 <sup>A</sup></b>	<b>7,564,002 <sup>A</sup></b>	<b>7,780,694 <sup>A</sup></b>
Average off-farm income	\$	22,220 <sup>A</sup>	23,210 <sup>A</sup>	24,455 <sup>A</sup>	25,729 <sup>A</sup>	26,942 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>5,269,443</b>	<b>4,963,088</b>	<b>5,579,936</b>	<b>6,252,937</b>	<b>6,371,155</b>
Average net operating income	\$	17,757	16,800	19,103	21,269	22,062
<b>Total income</b>	\$'000	<b>11,863,325</b>	<b>11,819,949</b>	<b>12,723,204</b>	<b>13,816,939</b>	<b>14,151,849</b>
Average total income	\$	39,976	40,009	43,558	46,998	49,004
Off-farm income as a percentage of total income	%	55.6	58.0	56.1	54.7	55.0
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>8,401,063</b>	<b>8,257,685</b>	<b>9,042,318</b>	<b>10,054,868</b>	<b>10,264,645</b>
Average total income adjusted for capital cost allowance	\$	28,309	27,951	30,956	34,201	35,544
Off-farm income as a percentage of total income adjusted for CCA	%	78.5	83.0	79.0	75.2	75.8

Table 1-2

**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Newfoundland and Labrador**

		1998	1999	2000	2001	2002
Number of farm operators	number	390 <sup>A</sup>	350 <sup>A</sup>	380 <sup>A</sup>	310 <sup>A</sup>	340 <sup>A</sup>
Number of farms	number	270 <sup>A</sup>	250 <sup>A</sup>	255 <sup>A</sup>	235 <sup>A</sup>	225 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>9,205 <sup>A</sup></b>	<b>8,810 <sup>A</sup></b>	<b>10,499 <sup>A</sup></b>	<b>8,744 <sup>A</sup></b>	<b>9,573 <sup>A</sup></b>
Average off-farm income	\$	23,602 <sup>A</sup>	25,171 <sup>A</sup>	27,629 <sup>A</sup>	28,206 <sup>B</sup>	28,157 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>4,314</b>	<b>4,616</b>	<b>6,059</b>	<b>5,010</b>	<b>2,953</b>
Average net operating income	\$	11,061	13,188	15,946	16,162	8,685
<b>Total income</b>	\$'000	<b>13,519</b>	<b>13,426</b>	<b>16,558</b>	<b>13,754</b>	<b>12,526</b>
Average total income	\$	34,663	38,359	43,575	44,368	36,841
Off-farm income as a percentage of total income	%	68.1	65.6	63.4	63.6	76.4
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>10,242</b>	<b>9,463</b>	<b>11,999</b>	<b>9,969</b>	<b>8,575</b>
Average total income adjusted for capital cost allowance	\$	26,262	27,037	31,577	32,159	25,222
Off-farm income as a percentage of total income adjusted for CCA	%	89.9	93.1	87.5	87.7	111.6

Table 1-3

**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors  
— Prince Edward Island**

		1998	1999	2000	2001	2002
Number of farm operators	number	2,030 <sup>A</sup>	2,010 <sup>A</sup>	1,960 <sup>A</sup>	1,900 <sup>A</sup>	1,910 <sup>A</sup>
Number of farms	number	1,600 <sup>A</sup>	1,570 <sup>A</sup>	1,515 <sup>A</sup>	1,495 <sup>A</sup>	1,465 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>38,490<sup>A</sup></b>	<b>40,944<sup>A</sup></b>	<b>41,172<sup>A</sup></b>	<b>41,216<sup>A</sup></b>	<b>43,748<sup>A</sup></b>
Average off-farm income	\$	18,961 <sup>A</sup>	20,370 <sup>A</sup>	21,006 <sup>A</sup>	21,693 <sup>A</sup>	22,905 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>46,229</b>	<b>57,971</b>	<b>56,359</b>	<b>54,517</b>	<b>45,545</b>
Average net operating income	\$	22,773	28,841	28,755	28,693	23,845
<b>Total income</b>	\$'000	<b>84,719</b>	<b>98,914</b>	<b>97,531</b>	<b>95,733</b>	<b>89,293</b>
Average total income	\$	41,733	49,211	49,760	50,386	46,750
Off-farm income as a percentage of total income	%	45.4	41.4	42.2	43.1	49.0
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>52,293</b>	<b>63,413</b>	<b>60,023</b>	<b>59,224</b>	<b>51,650</b>
Average total income adjusted for capital cost allowance	\$	25,760	31,549	30,624	31,171	27,042
Off-farm income as a percentage of total income adjusted for CCA	%	73.6	64.6	68.6	69.6	84.7

Table 1-4

**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Nova Scotia**

		1998	1999	2000	2001	2002
Number of farm operators	number	2,940 <sup>A</sup>	3,040 <sup>A</sup>	3,080 <sup>A</sup>	2,940 <sup>A</sup>	2,930 <sup>A</sup>
Number of farms	number	2,310 <sup>A</sup>	2,395 <sup>A</sup>	2,390 <sup>A</sup>	2,245 <sup>A</sup>	2,185 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>60,169<sup>A</sup></b>	<b>67,390<sup>A</sup></b>	<b>72,662<sup>A</sup></b>	<b>73,393<sup>A</sup></b>	<b>78,869<sup>A</sup></b>
Average off-farm income	\$	20,466 <sup>A</sup>	22,168 <sup>A</sup>	23,592 <sup>A</sup>	24,964 <sup>A</sup>	26,918 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>53,089</b>	<b>71,585</b>	<b>74,600</b>	<b>68,040</b>	<b>62,162</b>
Average net operating income	\$	18,057	23,548	24,221	23,143	21,216
<b>Total income</b>	\$'000	<b>113,258</b>	<b>138,974</b>	<b>147,263</b>	<b>141,433</b>	<b>141,031</b>
Average total income	\$	38,523	45,715	47,813	48,106	48,133
Off-farm income as a percentage of total income	%	53.1	48.5	49.3	51.9	55.9
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>84,319</b>	<b>106,184</b>	<b>111,563</b>	<b>105,360</b>	<b>105,625</b>
Average total income adjusted for capital cost allowance	\$	28,680	34,929	36,222	35,837	36,050
Off-farm income as a percentage of total income adjusted for CCA	%	71.4	63.5	65.1	69.7	74.7

Table 1-5

**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors  
— New Brunswick**

		1998	1999	2000	2001	2002
Number of farm operators	number	2,420 <sup>A</sup>	2,380 <sup>A</sup>	2,310 <sup>A</sup>	2,300 <sup>A</sup>	2,250 <sup>A</sup>
Number of farms	number	1,865 <sup>A</sup>	1,895 <sup>A</sup>	1,850 <sup>A</sup>	1,790 <sup>A</sup>	1,765 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>51,650<sup>A</sup></b>	<b>55,724<sup>A</sup></b>	<b>60,136<sup>A</sup></b>	<b>57,941<sup>A</sup></b>	<b>57,257<sup>A</sup></b>
Average off-farm income	\$	21,343 <sup>A</sup>	23,414 <sup>A</sup>	26,033 <sup>A</sup>	25,192 <sup>A</sup>	25,448 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>51,560</b>	<b>65,265</b>	<b>57,359</b>	<b>74,788</b>	<b>85,390</b>
Average net operating income	\$	21,306	27,422	24,831	32,517	37,951
<b>Total income</b>	\$'000	<b>103,210</b>	<b>120,989</b>	<b>117,495</b>	<b>132,729</b>	<b>142,647</b>
Average total income	\$	42,649	50,836	50,863	57,708	63,399
Off-farm income as a percentage of total income	%	50.0	46.1	51.2	43.7	40.1
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>73,033</b>	<b>87,389</b>	<b>79,718</b>	<b>91,355</b>	<b>100,053</b>
Average total income adjusted for capital cost allowance	\$	30,179	36,718	34,510	39,720	44,468
Off-farm income as a percentage of total income adjusted for CCA	%	70.7	63.8	75.4	63.4	57.2

Table 1-6

**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Quebec**

		1998	1999	2000	2001	2002
Number of farm operators	number	42,150 <sup>A</sup>	41,820 <sup>A</sup>	41,900 <sup>A</sup>	42,330 <sup>A</sup>	42,190 <sup>A</sup>
Number of farms	number	28,355 <sup>A</sup>	27,640 <sup>A</sup>	27,460 <sup>A</sup>	27,795 <sup>A</sup>	27,730 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>644,785<sup>A</sup></b>	<b>681,084<sup>A</sup></b>	<b>727,573<sup>A</sup></b>	<b>756,577<sup>A</sup></b>	<b>773,481<sup>A</sup></b>
Average off-farm income	\$	15,297 <sup>A</sup>	16,286 <sup>A</sup>	17,365 <sup>A</sup>	17,873 <sup>A</sup>	18,333 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>923,617</b>	<b>984,071</b>	<b>1,066,973</b>	<b>1,096,856</b>	<b>1,016,203</b>
Average net operating income	\$	21,913	23,531	25,465	25,912	24,086
<b>Total income</b>	\$'000	<b>1,568,402</b>	<b>1,665,155</b>	<b>1,794,545</b>	<b>1,853,433</b>	<b>1,789,684</b>
Average total income	\$	37,210	39,817	42,829	43,785	42,420
Off-farm income as a percentage of total income	%	41.1	40.9	40.5	40.8	43.2
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>1,103,123</b>	<b>1,178,982</b>	<b>1,261,334</b>	<b>1,292,872</b>	<b>1,190,900</b>
Average total income adjusted for capital cost allowance	\$	26,171	28,192	30,103	30,543	28,227
Off-farm income as a percentage of total income adjusted for CCA	%	58.5	57.8	57.7	58.5	64.9

Table 1-7

**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Ontario**

		1998	1999	2000	2001	2002
Number of farm operators	number	69,460 <sup>A</sup>	69,070 <sup>A</sup>	67,380 <sup>A</sup>	67,150 <sup>A</sup>	67,090 <sup>A</sup>
Number of farms	number	49,530 <sup>A</sup>	49,125 <sup>A</sup>	47,840 <sup>A</sup>	47,745 <sup>A</sup>	47,280 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>1,711,031<sup>A</sup></b>	<b>1,789,905<sup>A</sup></b>	<b>1,885,889<sup>A</sup></b>	<b>1,945,887<sup>A</sup></b>	<b>2,054,407<sup>A</sup></b>
Average off-farm income	\$	24,633 <sup>A</sup>	25,914 <sup>A</sup>	27,989 <sup>A</sup>	28,978 <sup>A</sup>	30,622 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>1,175,592</b>	<b>1,178,319</b>	<b>1,275,707</b>	<b>1,221,740</b>	<b>1,314,975</b>
Average net operating income	\$	16,925	17,060	18,933	18,194	19,600
<b>Total income</b>	\$'000	<b>2,886,622</b>	<b>2,968,224</b>	<b>3,161,596</b>	<b>3,167,627</b>	<b>3,369,382</b>
Average total income	\$	41,558	42,974	46,922	47,172	50,222
Off-farm income as a percentage of total income	%	59.3	60.3	59.6	61.4	61.0
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>2,166,975</b>	<b>2,196,192</b>	<b>2,358,101</b>	<b>2,350,128</b>	<b>2,514,043</b>
Average total income adjusted for capital cost allowance	\$	31,197	31,797	34,997	34,998	37,473
Off-farm income as a percentage of total income adjusted for CCA	%	79.0	81.5	80.0	82.8	81.7

Table 1-8

**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Manitoba**

		1998	1999	2000	2001	2002
Number of farm operators	number	27,190 <sup>A</sup>	26,950 <sup>A</sup>	26,540 <sup>A</sup>	26,580 <sup>A</sup>	25,820 <sup>A</sup>
Number of farms	number	22,025 <sup>A</sup>	21,575 <sup>A</sup>	21,215 <sup>A</sup>	21,050 <sup>A</sup>	20,210 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>456,850<sup>A</sup></b>	<b>472,564<sup>A</sup></b>	<b>487,434<sup>A</sup></b>	<b>516,733<sup>A</sup></b>	<b>521,270<sup>A</sup></b>
Average off-farm income	\$	16,802 <sup>A</sup>	17,535 <sup>A</sup>	18,366 <sup>A</sup>	19,441 <sup>A</sup>	20,189 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>472,563</b>	<b>432,285</b>	<b>458,362</b>	<b>619,499</b>	<b>662,131</b>
Average net operating income	\$	17,380	16,040	17,271	23,307	25,644
<b>Total income</b>	\$'000	<b>929,413</b>	<b>904,850</b>	<b>945,796</b>	<b>1,136,232</b>	<b>1,183,401</b>
Average total income	\$	34,182	33,575	35,637	42,748	45,833
Off-farm income as a percentage of total income	%	49.2	52.2	51.5	45.5	44.0
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>596,681</b>	<b>565,179</b>	<b>593,633</b>	<b>770,535</b>	<b>794,798</b>
Average total income adjusted for capital cost allowance	\$	21,945	20,971	22,367	28,989	30,782
Off-farm income as a percentage of total income adjusted for CCA	%	76.6	83.6	82.1	67.1	65.6

**Table 1-9**

**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Saskatchewan**

		1998	1999	2000	2001	2002
Number of farm operators	number	66,440 <sup>A</sup>	64,970 <sup>A</sup>	64,880 <sup>A</sup>	65,670 <sup>A</sup>	62,610 <sup>A</sup>
Number of farms	number	59,125 <sup>A</sup>	56,915 <sup>A</sup>	57,160 <sup>A</sup>	57,145 <sup>A</sup>	53,880 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>1,336,345<sup>A</sup></b>	<b>1,383,211<sup>A</sup></b>	<b>1,385,450<sup>A</sup></b>	<b>1,470,739<sup>A</sup></b>	<b>1,458,329<sup>A</sup></b>
Average off-farm income	\$	20,114 <sup>A</sup>	21,290 <sup>A</sup>	21,354 <sup>A</sup>	22,396 <sup>A</sup>	23,292 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>1,263,555</b>	<b>943,928</b>	<b>1,076,226</b>	<b>1,453,298</b>	<b>1,391,264</b>
Average net operating income	\$	19,018	14,529	16,588	22,130	22,221
<b>Total income</b>	\$'000	<b>2,599,899</b>	<b>2,327,140</b>	<b>2,461,675</b>	<b>2,924,037</b>	<b>2,849,593</b>
Average total income	\$	39,132	35,819	37,942	44,526	45,513
Off-farm income as a percentage of total income	%	51.4	59.4	56.3	50.3	51.2
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>1,805,643</b>	<b>1,568,141</b>	<b>1,701,221</b>	<b>2,151,457</b>	<b>2,069,448</b>
Average total income adjusted for capital cost allowance	\$	27,177	24,136	26,221	32,762	33,053
Off-farm income as a percentage of total income adjusted for CCA	%	74.0	88.2	81.4	68.4	70.5

**Table 1-10**

**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Alberta**

		1998	1999	2000	2001	2002
Number of farm operators	number	67,540 <sup>A</sup>	68,090 <sup>A</sup>	67,790 <sup>A</sup>	68,730 <sup>A</sup>	67,580 <sup>A</sup>
Number of farms	number	54,305 <sup>A</sup>	54,200 <sup>A</sup>	54,210 <sup>A</sup>	54,370 <sup>A</sup>	53,085 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>1,772,114<sup>A</sup></b>	<b>1,813,807<sup>A</sup></b>	<b>1,918,833<sup>A</sup></b>	<b>2,131,600<sup>A</sup></b>	<b>2,169,986<sup>A</sup></b>
Average off-farm income	\$	26,238 <sup>A</sup>	26,638 <sup>A</sup>	28,306 <sup>A</sup>	31,014 <sup>A</sup>	32,110 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>1,082,628</b>	<b>1,000,000</b>	<b>1,223,154</b>	<b>1,441,741</b>	<b>1,530,750</b>
Average net operating income	\$	16,029	14,686	18,043	20,977	22,651
<b>Total income</b>	\$'000	<b>2,854,742</b>	<b>2,813,807</b>	<b>3,141,987</b>	<b>3,573,342</b>	<b>3,700,735</b>
Average total income	\$	42,267	41,325	46,349	51,991	54,761
Off-farm income as a percentage of total income	%	62.1	64.5	61.1	59.7	58.6
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>1,974,530</b>	<b>1,899,995</b>	<b>2,228,177</b>	<b>2,641,164</b>	<b>2,751,138</b>
Average total income adjusted for capital cost allowance	\$	29,235	27,904	32,869	38,428	40,709
Off-farm income as a percentage of total income adjusted for CCA	%	89.7	95.5	86.1	80.7	78.9

Table 1-11

**Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors  
— British Columbia**

		1998	1999	2000	2001	2002
Number of farm operators	number	16,200 <sup>A</sup>	16,750 <sup>A</sup>	15,880 <sup>A</sup>	16,080 <sup>A</sup>	16,080 <sup>A</sup>
Number of farms	number	10,555 <sup>A</sup>	10,775 <sup>A</sup>	10,430 <sup>A</sup>	10,505 <sup>A</sup>	10,425 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>513,326<sup>A</sup></b>	<b>543,464<sup>A</sup></b>	<b>553,697<sup>A</sup></b>	<b>561,243<sup>A</sup></b>	<b>613,858<sup>A</sup></b>
Average off-farm income	\$	31,687 <sup>A</sup>	32,446 <sup>A</sup>	34,868 <sup>A</sup>	34,903 <sup>A</sup>	38,175 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>196,109</b>	<b>224,996</b>	<b>285,012</b>	<b>217,340</b>	<b>259,518</b>
Average net operating income	\$	12,106	13,433	17,948	13,516	16,139
<b>Total income</b>	\$'000	<b>709,435</b>	<b>768,460</b>	<b>838,709</b>	<b>778,583</b>	<b>873,376</b>
Average total income	\$	43,792	45,878	52,815	48,419	54,314
Off-farm income as a percentage of total income	%	72.4	70.7	66.0	72.1	70.3
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>534,229</b>	<b>582,734</b>	<b>636,598</b>	<b>582,801</b>	<b>678,416</b>
Average total income adjusted for capital cost allowance	\$	32,977	34,790	40,088	36,244	42,190
Off-farm income as a percentage of total income adjusted for CCA	%	96.1	93.3	87.0	96.3	90.5

Table 2-1

**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Oilseed and grain farming**

		1998	1999	2000	2001	2002
Number of farm operators	number	114,530 <sup>A</sup>	107,300 <sup>A</sup>	102,820 <sup>A</sup>	103,000 <sup>A</sup>	99,470 <sup>A</sup>
Number of farms	number	95,980 <sup>A</sup>	88,865 <sup>A</sup>	85,245 <sup>A</sup>	84,575 <sup>A</sup>	80,360 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>2,656,722 <sup>A</sup></b>	<b>2,667,452 <sup>A</sup></b>	<b>2,619,800 <sup>A</sup></b>	<b>2,748,986 <sup>A</sup></b>	<b>2,805,568 <sup>A</sup></b>
Average off-farm income	\$	23,197 <sup>A</sup>	24,860 <sup>A</sup>	25,479 <sup>A</sup>	26,689 <sup>A</sup>	28,205 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>2,336,155</b>	<b>1,844,950</b>	<b>1,914,532</b>	<b>2,382,398</b>	<b>2,515,621</b>
Average net operating income	\$	20,398	17,194	18,620	23,130	25,290
<b>Total income</b>	\$'000	<b>4,992,878</b>	<b>4,512,401</b>	<b>4,534,332</b>	<b>5,131,385</b>	<b>5,321,188</b>
Average total income	\$	43,594	42,054	44,100	49,819	53,495
Off-farm income as a percentage of total income	%	53.2	59.1	57.8	53.6	52.7
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>3,504,822</b>	<b>3,097,052</b>	<b>3,181,835</b>	<b>3,796,627</b>	<b>3,948,921</b>
Average total income adjusted for capital cost allowance	\$	30,602	28,863	30,946	36,860	39,700
Off-farm income as a percentage of total income adjusted for CCA	%	75.8	86.1	82.3	72.4	71.0

Table 2-2

**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Potato farming**

		1998	1999	2000	2001	2002
Number of farm operators	number	2,410 <sup>A</sup>	2,320 <sup>A</sup>	2,300 <sup>A</sup>	2,320 <sup>A</sup>	2,390 <sup>A</sup>
Number of farms	number	1,540 <sup>A</sup>	1,490 <sup>A</sup>	1,520 <sup>B</sup>	1,480 <sup>B</sup>	1,525 <sup>B</sup>
<b>Off-farm income</b>	\$'000	<b>55,159 <sup>B</sup></b>	<b>58,797 <sup>A</sup></b>	<b>67,401 <sup>B</sup></b>	<b>68,979 <sup>A</sup></b>	<b>79,333 <sup>A</sup></b>
Average off-farm income	\$	22,888 <sup>A</sup>	25,343 <sup>A</sup>	29,305 <sup>A</sup>	29,733 <sup>A</sup>	33,194 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>107,574</b>	<b>118,431</b>	<b>129,399</b>	<b>131,208</b>	<b>182,522</b>
Average net operating income	\$	44,636	51,048	56,261	56,555	76,369
<b>Total income</b>	\$'000	<b>162,733</b>	<b>177,228</b>	<b>196,800</b>	<b>200,188</b>	<b>261,855</b>
Average total income	\$	67,524	76,391	85,565	86,288	109,563
Off-farm income as a percentage of total income	%	33.9	33.2	34.2	34.5	30.3
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>94,347</b>	<b>104,125</b>	<b>114,136</b>	<b>117,964</b>	<b>167,977</b>
Average total income adjusted for capital cost allowance	\$	39,148	44,882	49,624	50,847	70,283
Off-farm income as a percentage of total income adjusted for CCA	%	58.5	56.5	59.1	58.5	47.2



Table 2-3

**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Other vegetable (except potato) and melon farming**

		1998	1999	2000	2001	2002
Number of farm operators	number	4,550 <sup>B</sup>	4,040 <sup>B</sup>	4,290 <sup>A</sup>	4,230 <sup>A</sup>	4,150 <sup>A</sup>
Number of farms	number	3,060 <sup>B</sup>	2,625 <sup>B</sup>	2,715 <sup>B</sup>	2,705 <sup>A</sup>	2,595 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>78,442<sup>B</sup></b>	<b>85,196<sup>B</sup></b>	<b>100,385<sup>A</sup></b>	<b>105,697<sup>B</sup></b>	<b>110,125<sup>B</sup></b>
Average off-farm income	\$	17,240 <sup>B</sup>	21,088 <sup>B</sup>	23,400 <sup>A</sup>	24,988 <sup>A</sup>	26,536 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>110,433</b>	<b>100,169</b>	<b>101,461</b>	<b>107,353</b>	<b>115,123</b>
Average net operating income	\$	24,271	24,794	23,650	25,379	27,740
<b>Total income</b>	\$'000	<b>188,874</b>	<b>185,364</b>	<b>201,845</b>	<b>213,051</b>	<b>225,248</b>
Average total income	\$	41,511	45,882	47,050	50,367	54,277
Off-farm income as a percentage of total income	%	41.5	46.0	49.7	49.6	48.9
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>139,204</b>	<b>136,520</b>	<b>147,266</b>	<b>160,653</b>	<b>168,233</b>
Average total income adjusted for capital cost allowance	\$	30,594	33,792	34,328	37,980	40,538
Off-farm income as a percentage of total income adjusted for CCA	%	56.4	62.4	68.2	65.8	65.5

Table 2-4

**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Fruit and tree nut farming**

		1998	1999	2000	2001	2002
Number of farm operators	number	7,080 <sup>A</sup>	6,950 <sup>A</sup>	7,140 <sup>A</sup>	7,020 <sup>A</sup>	7,040 <sup>A</sup>
Number of farms	number	4,870 <sup>A</sup>	4,615 <sup>A</sup>	4,920 <sup>A</sup>	4,685 <sup>A</sup>	4,690 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>205,465<sup>B</sup></b>	<b>194,906<sup>A</sup></b>	<b>196,580<sup>A</sup></b>	<b>213,428<sup>A</sup></b>	<b>236,301<sup>B</sup></b>
Average off-farm income	\$	29,021 <sup>B</sup>	28,044 <sup>A</sup>	27,532 <sup>A</sup>	30,403 <sup>A</sup>	33,565 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>65,891</b>	<b>89,370</b>	<b>67,975</b>	<b>68,017</b>	<b>87,039</b>
Average net operating income	\$	9,307	12,859	9,520	9,689	12,364
<b>Total income</b>	\$'000	<b>271,356</b>	<b>284,276</b>	<b>264,555</b>	<b>281,445</b>	<b>323,340</b>
Average total income	\$	38,327	40,903	37,052	40,092	45,929
Off-farm income as a percentage of total income	%	75.7	68.6	74.3	75.8	73.1
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>231,498</b>	<b>239,281</b>	<b>216,638</b>	<b>234,532</b>	<b>273,733</b>
Average total income adjusted for capital cost allowance	\$	32,697	34,429	30,342	33,409	38,883
Off-farm income as a percentage of total income adjusted for CCA	%	88.8	81.5	90.7	91.0	86.3

Table 2-5

**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Greenhouse, nursery and floriculture production**

		1998	1999	2000	2001	2002
Number of farm operators	number	6,600 <sup>A</sup>	6,610 <sup>A</sup>	6,020 <sup>A</sup>	6,120 <sup>A</sup>	6,190 <sup>A</sup>
Number of farms	number	4,210 <sup>A</sup>	4,075 <sup>A</sup>	3,680 <sup>A</sup>	3,900 <sup>A</sup>	3,810 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>172,590<sup>B</sup></b>	<b>200,356<sup>A</sup></b>	<b>224,524<sup>A</sup></b>	<b>232,185<sup>A</sup></b>	<b>235,306<sup>A</sup></b>
Average off-farm income	\$	26,150 <sup>A</sup>	30,311 <sup>A</sup>	37,296 <sup>A</sup>	37,939 <sup>A</sup>	38,014 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>223,191</b>	<b>261,329</b>	<b>292,373</b>	<b>166,756</b>	<b>258,393</b>
Average net operating income	\$	33,817	39,535	48,567	27,248	41,744
<b>Total income</b>	\$'000	<b>395,781</b>	<b>461,685</b>	<b>516,897</b>	<b>398,941</b>	<b>493,699</b>
Average total income	\$	59,967	69,846	85,863	65,187	79,758
Off-farm income as a percentage of total income	%	43.6	43.4	43.4	58.2	47.7
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>278,810</b>	<b>321,903</b>	<b>356,276</b>	<b>245,395</b>	<b>336,039</b>
Average total income adjusted for capital cost allowance	\$	42,244	48,699	59,182	40,097	54,287
Off-farm income as a percentage of total income adjusted for CCA	%	61.9	62.2	63.0	94.6	70.0

Table 2-6

**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Other crop farming**

		1998	1999	2000	2001	2002
Number of farm operators	number	18,360 <sup>A</sup>	17,900 <sup>A</sup>	18,240 <sup>A</sup>	20,850 <sup>A</sup>	22,630 <sup>A</sup>
Number of farms	number	13,745 <sup>A</sup>	13,595 <sup>A</sup>	13,790 <sup>A</sup>	15,780 <sup>A</sup>	17,305 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>469,940<sup>A</sup></b>	<b>490,696<sup>B</sup></b>	<b>457,182<sup>A</sup></b>	<b>579,633<sup>A</sup></b>	<b>623,792<sup>A</sup></b>
Average off-farm income	\$	25,596 <sup>A</sup>	27,413 <sup>A</sup>	25,065 <sup>A</sup>	27,800 <sup>A</sup>	27,565 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>264,460</b>	<b>224,562</b>	<b>246,621</b>	<b>255,967</b>	<b>330,280</b>
Average net operating income	\$	14,404	12,545	13,521	12,277	14,595
<b>Total income</b>	\$'000	<b>734,400</b>	<b>715,258</b>	<b>703,802</b>	<b>835,600</b>	<b>954,072</b>
Average total income	\$	40,000	39,959	38,586	40,077	42,160
Off-farm income as a percentage of total income	%	64.0	68.6	65.0	69.4	65.4
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>573,212</b>	<b>555,766</b>	<b>532,793</b>	<b>641,664</b>	<b>727,162</b>
Average total income adjusted for capital cost allowance	\$	31,221	31,048	29,210	30,775	32,133
Off-farm income as a percentage of total income adjusted for CCA	%	82.0	88.3	85.8	90.3	85.8

Table 2-7

**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Beef cattle ranching and farming, including feedlots**

		1998	1999	2000	2001	2002
Number of farm operators	number	77,330 <sup>A</sup>	84,680 <sup>A</sup>	86,410 <sup>A</sup>	86,200 <sup>A</sup>	83,750 <sup>A</sup>
Number of farms	number	64,145 <sup>A</sup>	69,640 <sup>A</sup>	71,050 <sup>A</sup>	70,490 <sup>A</sup>	68,060 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>1,769,825<sup>A</sup></b>	<b>1,955,972<sup>A</sup></b>	<b>2,133,733<sup>A</sup></b>	<b>2,191,025<sup>A</sup></b>	<b>2,214,101<sup>A</sup></b>
Average off-farm income	\$	22,887 <sup>A</sup>	23,098 <sup>A</sup>	24,693 <sup>A</sup>	25,418 <sup>A</sup>	26,437 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>573,174</b>	<b>667,161</b>	<b>797,694</b>	<b>1,047,583</b>	<b>1,003,220</b>
Average net operating income	\$	7,412	7,879	9,232	12,153	11,979
<b>Total income</b>	\$'000	<b>2,342,999</b>	<b>2,623,133</b>	<b>2,931,427</b>	<b>3,238,608</b>	<b>3,217,322</b>
Average total income	\$	30,299	30,977	33,925	37,571	38,416
Off-farm income as a percentage of total income	%	75.5	74.6	72.8	67.7	68.8
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>1,728,828</b>	<b>1,909,605</b>	<b>2,174,214</b>	<b>2,449,270</b>	<b>2,418,440</b>
Average total income adjusted for capital cost allowance	\$	22,357	22,551	25,162	28,414	28,877
Off-farm income as a percentage of total income adjusted for CCA	%	102.4	102.4	98.1	89.5	91.6

Table 2-8

**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Dairy cattle and milk production**

		1998	1999	2000	2001	2002
Number of farm operators	number	34,970 <sup>A</sup>	33,870 <sup>A</sup>	32,750 <sup>A</sup>	31,900 <sup>A</sup>	30,470 <sup>A</sup>
Number of farms	number	20,275 <sup>A</sup>	18,995 <sup>A</sup>	18,520 <sup>A</sup>	18,040 <sup>A</sup>	17,065 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>339,857<sup>A</sup></b>	<b>343,216<sup>A</sup></b>	<b>367,885<sup>A</sup></b>	<b>369,123<sup>A</sup></b>	<b>357,539<sup>A</sup></b>
Average off-farm income	\$	9,719 <sup>A</sup>	10,133 <sup>A</sup>	11,233 <sup>A</sup>	11,571 <sup>A</sup>	11,734 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>1,134,395</b>	<b>1,203,028</b>	<b>1,246,993</b>	<b>1,250,009</b>	<b>1,194,539</b>
Average net operating income	\$	32,439	35,519	38,076	39,185	39,204
<b>Total income</b>	\$'000	<b>1,474,252</b>	<b>1,546,244</b>	<b>1,614,879</b>	<b>1,619,132</b>	<b>1,552,078</b>
Average total income	\$	42,158	45,652	49,309	50,756	50,938
Off-farm income as a percentage of total income	%	23.1	22.2	22.8	22.8	23.0
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>947,612</b>	<b>1,007,662</b>	<b>1,043,074</b>	<b>1,029,977</b>	<b>962,162</b>
Average total income adjusted for capital cost allowance	\$	27,098	29,751	31,850	32,288	31,577
Off-farm income as a percentage of total income adjusted for CCA	%	35.9	34.1	35.3	35.8	37.2

Table 2-9

**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Hog and pig farming**

		1998	1999	2000	2001	2002
Number of farm operators	number	10,300 <sup>A</sup>	9,710 <sup>A</sup>	9,840 <sup>A</sup>	9,810 <sup>A</sup>	9,370 <sup>A</sup>
Number of farms	number	7,170 <sup>A</sup>	6,545 <sup>A</sup>	6,620 <sup>A</sup>	6,515 <sup>A</sup>	6,060 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>156,309<sup>A</sup></b>	<b>173,994<sup>A</sup></b>	<b>174,260<sup>A</sup></b>	<b>187,818<sup>A</sup></b>	<b>200,307<sup>A</sup></b>
Average off-farm income	\$	15,176 <sup>A</sup>	17,919 <sup>A</sup>	17,709 <sup>A</sup>	19,146 <sup>A</sup>	21,377 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>117,324</b>	<b>132,884</b>	<b>413,676</b>	<b>504,852</b>	<b>266,621</b>
Average net operating income	\$	11,391	13,685	42,040	51,463	28,455
<b>Total income</b>	\$'000	<b>273,633</b>	<b>306,878</b>	<b>587,936</b>	<b>692,670</b>	<b>466,928</b>
Average total income	\$	26,566	31,604	59,750	70,609	49,832
Off-farm income as a percentage of total income	%	57.1	56.7	29.6	27.1	42.9
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>88,800</b>	<b>114,617</b>	<b>363,046</b>	<b>447,857</b>	<b>216,608</b>
Average total income adjusted for capital cost allowance	\$	8,621	11,804	36,895	45,653	23,117
Off-farm income as a percentage of total income adjusted for CCA	%	176.0	151.8	48.0	41.9	92.5

Table 2-10

**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Poultry and egg production**

		1998	1999	2000	2001	2002
Number of farm operators	number	6,320 <sup>A</sup>	6,390 <sup>A</sup>	6,450 <sup>A</sup>	6,580 <sup>A</sup>	7,100 <sup>A</sup>
Number of farms	number	4,220 <sup>A</sup>	4,105 <sup>A</sup>	4,275 <sup>A</sup>	4,205 <sup>A</sup>	4,465 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>198,701<sup>A</sup></b>	<b>193,999<sup>A</sup></b>	<b>214,481<sup>A</sup></b>	<b>241,148<sup>A</sup></b>	<b>262,241<sup>A</sup></b>
Average off-farm income	\$	31,440 <sup>A</sup>	30,360 <sup>A</sup>	33,253 <sup>A</sup>	36,649 <sup>A</sup>	36,935 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>290,686</b>	<b>300,527</b>	<b>319,934</b>	<b>337,728</b>	<b>362,821</b>
Average net operating income	\$	45,995	47,031	49,602	51,327	51,102
<b>Total income</b>	\$'000	<b>489,387</b>	<b>494,526</b>	<b>534,416</b>	<b>578,877</b>	<b>625,062</b>
Average total income	\$	77,435	77,391	82,855	87,975	88,037
Off-farm income as a percentage of total income	%	40.6	39.2	40.1	41.7	42.0
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>361,077</b>	<b>361,632</b>	<b>381,878</b>	<b>411,555</b>	<b>452,550</b>
Average total income adjusted for capital cost allowance	\$	57,132	56,594	59,206	62,546	63,739
Off-farm income as a percentage of total income adjusted for CCA	%	55.0	53.6	56.2	58.6	57.9

Table 2-11

**Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Other animal production**

		1998	1999	2000	2001	2002
Number of farm operators	number	14,240 <sup>A</sup>	15,270 <sup>A</sup>	15,830 <sup>A</sup>	15,960 <sup>A</sup>	16,220 <sup>A</sup>
Number of farms	number	10,690 <sup>A</sup>	11,420 <sup>A</sup>	12,000 <sup>A</sup>	12,000 <sup>A</sup>	12,325 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>485,919<sup>B</sup></b>	<b>486,920<sup>B</sup></b>	<b>586,724<sup>B</sup></b>	<b>625,774<sup>B</sup></b>	<b>655,750<sup>B</sup></b>
Average off-farm income	\$	34,124 <sup>B</sup>	31,887 <sup>B</sup>	37,064 <sup>B</sup>	39,209 <sup>B</sup>	40,428 <sup>B</sup>
<b>Net operating income</b>	\$'000	<b>46,205</b>	<b>20,550</b>	<b>49,391</b>	<b>1,223</b>	<b>54,683</b>
Average net operating income	\$	3,245	1,346	3,120	77	3,371
<b>Total income</b>	\$'000	<b>532,124</b>	<b>507,470</b>	<b>636,115</b>	<b>626,997</b>	<b>710,433</b>
Average total income	\$	37,368	33,233	40,184	39,286	43,800
Off-farm income as a percentage of total income	%	91.3	96.0	92.2	99.8	92.3
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>448,412</b>	<b>404,482</b>	<b>530,868</b>	<b>519,219</b>	<b>592,324</b>
Average total income adjusted for capital cost allowance	\$	31,490	26,489	33,536	32,532	36,518
Off-farm income as a percentage of total income adjusted for CCA	%	108.4	120.4	110.5	120.5	110.7

Table 3-1

**Off-farm income sources and net operating income of farm operators, incorporated and unincorporated sectors by province**

	2002					
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
<b>Number of farm operators</b>	340 <sup>A</sup>	1,910 <sup>A</sup>	2,930 <sup>A</sup>	2,250 <sup>A</sup>	42,190 <sup>A</sup>	67,090 <sup>A</sup>
Distribution by province (%)	0.1	0.7	1.0	0.8	14.6	23.2
<b>Number of farms</b>	225 <sup>A</sup>	1,465 <sup>A</sup>	2,185 <sup>A</sup>	1,765 <sup>A</sup>	27,730 <sup>A</sup>	47,280 <sup>A</sup>
Distribution by province (%)	0.1	0.7	1.0	0.8	12.7	21.7
	thousands of dollars					
<b>Total income</b>	12,526	89,293	141,031	142,647	1,789,684	3,369,382
<b>Off-farm income</b>	9,573 <sup>A</sup>	43,748 <sup>A</sup>	78,869 <sup>A</sup>	57,257 <sup>A</sup>	773,481 <sup>A</sup>	2,054,407 <sup>A</sup>
Off-farm employment income	6,756 <sup>A</sup>	26,516 <sup>A</sup>	51,781 <sup>B</sup>	36,112 <sup>A</sup>	511,646 <sup>A</sup>	1,296,194 <sup>A</sup>
Wages and salaries	6,434 <sup>A</sup>	24,673 <sup>A</sup>	47,884 <sup>B</sup>	34,218 <sup>A</sup>	479,879 <sup>A</sup>	1,154,997 <sup>A</sup>
Net off-farm self-employment income	322 <sup>C</sup>	1,844 <sup>E</sup>	3,897 <sup>E</sup>	1,894 <sup>C</sup>	31,767 <sup>B</sup>	141,197 <sup>C</sup>
Investment income	353 <sup>B</sup>	5,957 <sup>A</sup>	9,423 <sup>C</sup>	7,969 <sup>B</sup>	131,904 <sup>A</sup>	307,627 <sup>A</sup>
Pension income	1,442 <sup>B</sup>	5,742 <sup>A</sup>	12,004 <sup>B</sup>	9,190 <sup>B</sup>	80,376 <sup>A</sup>	323,959 <sup>A</sup>
Government social transfers	749 <sup>C</sup>	1,989 <sup>B</sup>	1,955 <sup>C</sup>	1,558 <sup>B</sup>	30,833 <sup>A</sup>	27,869 <sup>A</sup>
Other off-farm income	273 <sup>B</sup>	3,545 <sup>A</sup>	3,705 <sup>B</sup>	2,428 <sup>C</sup>	18,722 <sup>B</sup>	98,758 <sup>B</sup>
<b>Net operating income</b>	2,953	45,545	62,162	85,390	1,016,203	1,314,975
Net program payments	1,532 <sup>A</sup>	18,253 <sup>A</sup>	14,175 <sup>A</sup>	10,287 <sup>A</sup>	368,389 <sup>A</sup>	499,399 <sup>A</sup>
Net market income	1,420	27,291	47,987	75,103	647,815	815,577
Adjustment for capital cost allowance (CCA)	3,951 <sup>A</sup>	37,643 <sup>A</sup>	35,405 <sup>A</sup>	42,594 <sup>A</sup>	598,784 <sup>A</sup>	855,339 <sup>A</sup>
Net market income adjusted for CCA	-2,530	-10,351	12,581	32,509	49,031	-39,762
<b>Total income adjusted for CCA</b>	8,575	51,650	105,625	100,053	1,190,900	2,514,043
	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
<b>Number of farm operators</b>	25,820 <sup>A</sup>	62,610 <sup>A</sup>	67,580 <sup>A</sup>	16,080 <sup>A</sup>	288,790 <sup>A</sup>	
Distribution by province (%)	8.9	21.7	23.4	5.6	100.0	
<b>Number of farms</b>	20,210 <sup>A</sup>	53,880 <sup>A</sup>	53,085 <sup>A</sup>	10,425 <sup>A</sup>	218,260 <sup>A</sup>	
Distribution by province (%)	9.3	24.7	24.3	4.8	100.0	
	thousands of dollars					
<b>Total income</b>	1,183,401	2,849,593	3,700,735	873,376	14,151,849	
<b>Off-farm income</b>	521,270 <sup>A</sup>	1,458,329 <sup>A</sup>	2,169,986 <sup>A</sup>	613,858 <sup>A</sup>	7,780,694 <sup>A</sup>	
Off-farm employment income	322,347 <sup>A</sup>	827,130 <sup>A</sup>	1,420,387 <sup>A</sup>	413,515 <sup>A</sup>	4,912,351 <sup>A</sup>	
Wages and salaries	283,097 <sup>A</sup>	752,684 <sup>A</sup>	1,288,861 <sup>A</sup>	381,210 <sup>A</sup>	4,453,908 <sup>A</sup>	
Net off-farm self-employment income	39,250 <sup>B</sup>	74,446 <sup>B</sup>	131,526 <sup>C</sup>	32,305 <sup>B</sup>	458,443 <sup>B</sup>	
Investment income	60,981 <sup>A</sup>	182,198 <sup>A</sup>	355,962 <sup>A</sup>	102,997 <sup>B</sup>	1,165,381 <sup>A</sup>	
Pension income	80,451 <sup>A</sup>	273,606 <sup>A</sup>	285,801 <sup>A</sup>	69,986 <sup>A</sup>	1,142,530 <sup>A</sup>	
Government social transfers	12,376 <sup>A</sup>	28,313 <sup>A</sup>	34,108 <sup>B</sup>	10,777 <sup>B</sup>	150,518 <sup>A</sup>	
Other off-farm income	45,114 <sup>A</sup>	147,081 <sup>A</sup>	73,728 <sup>A</sup>	16,583 <sup>B</sup>	409,914 <sup>A</sup>	
<b>Net operating income</b>	662,131	1,391,264	1,530,750	259,518	6,371,155	
Net program payments	135,004 <sup>A</sup>	657,181 <sup>A</sup>	816,886 <sup>A</sup>	39,189 <sup>A</sup>	2,560,346 <sup>A</sup>	
Net market income	527,127	734,083	713,863	220,329	3,810,809	
Adjustment for capital cost allowance (CCA)	388,603 <sup>A</sup>	780,145 <sup>A</sup>	949,597 <sup>A</sup>	194,960 <sup>A</sup>	3,887,204 <sup>A</sup>	
Net market income adjusted for CCA	138,524	-46,062	-235,734	25,369	-76,395	
<b>Total income adjusted for CCA</b>	794,798	2,069,448	2,751,138	678,416	10,264,645	

Table 3-2

**Off-farm income sources and net operating income of farm operators, incorporated and unincorporated sectors by farm type, Canada**

	2002					
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming
<b>Number of farm operators</b>	<b>99,470<sup>A</sup></b>	<b>2,390<sup>A</sup></b>	<b>4,150<sup>A</sup></b>	<b>7,040<sup>A</sup></b>	<b>6,190<sup>A</sup></b>	<b>22,630<sup>A</sup></b>
Distribution by farm type (%)	34.4	0.8	1.4	2.4	2.1	7.8
<b>Number of farms</b>	<b>80,360<sup>A</sup></b>	<b>1,525<sup>B</sup></b>	<b>2,595<sup>A</sup></b>	<b>4,690<sup>A</sup></b>	<b>3,810<sup>A</sup></b>	<b>17,305<sup>A</sup></b>
Distribution by farm type (%)	36.8	0.7	1.2	2.1	1.7	7.9
	thousands of dollars					
<b>Total income</b>	<b>5,321,188</b>	<b>261,855</b>	<b>225,248</b>	<b>323,340</b>	<b>493,699</b>	<b>954,072</b>
<b>Off-farm income</b>	<b>2,805,568<sup>A</sup></b>	<b>79,333<sup>A</sup></b>	<b>110,125<sup>B</sup></b>	<b>236,301<sup>B</sup></b>	<b>235,306<sup>A</sup></b>	<b>623,792<sup>A</sup></b>
Off-farm employment income	1,571,513 <sup>A</sup>	50,927 <sup>A</sup>	68,977 <sup>B</sup>	142,286 <sup>B</sup>	171,798 <sup>A</sup>	382,128 <sup>A</sup>
Wages and salaries	1,436,256 <sup>A</sup>	47,787 <sup>A</sup>	63,603 <sup>B</sup>	129,161 <sup>B</sup>	164,050 <sup>A</sup>	345,491 <sup>A</sup>
Net off-farm self-employment income	135,257 <sup>A</sup>	F	5,374 <sup>C</sup>	13,125 <sup>C</sup>	7,747 <sup>C</sup>	36,637 <sup>C</sup>
Investment income	461,977 <sup>A</sup>	13,825 <sup>C</sup>	20,076 <sup>B</sup>	45,487 <sup>D</sup>	31,294 <sup>B</sup>	98,955 <sup>B</sup>
Pension income	513,163 <sup>A</sup>	7,547 <sup>C</sup>	12,737 <sup>D</sup>	31,877 <sup>B</sup>	20,728 <sup>B</sup>	98,496 <sup>B</sup>
Government social transfers	36,366 <sup>A</sup>	977 <sup>B</sup>	2,249 <sup>B</sup>	5,016 <sup>B</sup>	3,969 <sup>B</sup>	16,371 <sup>B</sup>
Other off-farm income	222,549 <sup>A</sup>	6,058 <sup>C</sup>	6,087 <sup>B</sup>	11,635 <sup>D</sup>	7,518 <sup>B</sup>	27,842 <sup>B</sup>
<b>Net operating income</b>	<b>2,515,621</b>	<b>182,522</b>	<b>115,123</b>	<b>87,039</b>	<b>258,393</b>	<b>330,280</b>
Net program payments	1,265,990 <sup>A</sup>	40,061 <sup>A</sup>	42,476 <sup>A</sup>	41,729 <sup>B</sup>	38,472 <sup>A</sup>	142,515 <sup>A</sup>
Net market income	1,249,630	142,462	72,647	45,310	219,921	187,765
Adjustment for capital cost allowance (CCA)	1,372,267 <sup>A</sup>	93,878 <sup>A</sup>	57,015 <sup>A</sup>	49,607 <sup>A</sup>	157,660 <sup>A</sup>	226,911 <sup>A</sup>
Net market income adjusted for CCA	-122,637	48,584	15,632	-4,296	62,260	-39,146
<b>Total income adjusted for CCA</b>	<b>3,948,921</b>	<b>167,977</b>	<b>168,233</b>	<b>273,733</b>	<b>336,039</b>	<b>727,162</b>
	thousands of dollars					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
<b>Number of farm operators</b>	<b>83,750<sup>A</sup></b>	<b>30,470<sup>A</sup></b>	<b>9,370<sup>A</sup></b>	<b>7,100<sup>A</sup></b>	<b>16,220<sup>A</sup></b>	<b>288,790<sup>A</sup></b>
Distribution by farm type (%)	29.0	10.6	3.2	2.5	5.6	100.0
<b>Number of farms</b>	<b>68,060<sup>A</sup></b>	<b>17,065<sup>A</sup></b>	<b>6,060<sup>A</sup></b>	<b>4,465<sup>A</sup></b>	<b>12,325<sup>A</sup></b>	<b>218,260<sup>A</sup></b>
Distribution by farm type (%)	31.2	7.8	2.8	2.0	5.6	100.0
	thousands of dollars					
<b>Total income</b>	<b>3,217,322</b>	<b>1,552,078</b>	<b>466,928</b>	<b>625,062</b>	<b>710,433</b>	<b>14,151,849</b>
<b>Off-farm income</b>	<b>2,214,101<sup>A</sup></b>	<b>357,539<sup>A</sup></b>	<b>200,307<sup>A</sup></b>	<b>262,241<sup>A</sup></b>	<b>655,750<sup>B</sup></b>	<b>7,780,694<sup>A</sup></b>
Off-farm employment income	1,490,430 <sup>A</sup>	213,386 <sup>A</sup>	137,482 <sup>B</sup>	186,516 <sup>A</sup>	496,676 <sup>B</sup>	4,912,351 <sup>A</sup>
Wages and salaries	1,350,948 <sup>A</sup>	197,709 <sup>A</sup>	118,336 <sup>A</sup>	176,546 <sup>A</sup>	423,811 <sup>B</sup>	4,453,908 <sup>A</sup>
Net off-farm self-employment income	139,482 <sup>B</sup>	15,678 <sup>B</sup>	19,146 <sup>D</sup>	9,970 <sup>C</sup>	72,865 <sup>E</sup>	458,443 <sup>B</sup>
Investment income	269,659 <sup>A</sup>	75,290 <sup>A</sup>	35,012 <sup>B</sup>	48,374 <sup>A</sup>	65,392 <sup>C</sup>	1,165,381 <sup>A</sup>
Pension income	323,363 <sup>A</sup>	42,386 <sup>A</sup>	8,370 <sup>B</sup>	18,311 <sup>B</sup>	65,521 <sup>B</sup>	1,142,530 <sup>A</sup>
Government social transfers	49,142 <sup>A</sup>	15,390 <sup>A</sup>	5,369 <sup>A</sup>	3,575 <sup>B</sup>	12,087 <sup>D</sup>	150,518 <sup>A</sup>
Other off-farm income	81,507 <sup>A</sup>	11,087 <sup>A</sup>	14,074 <sup>B</sup>	5,465 <sup>C</sup>	16,074 <sup>C</sup>	409,914 <sup>A</sup>
<b>Net operating income</b>	<b>1,003,220</b>	<b>1,194,539</b>	<b>266,621</b>	<b>362,821</b>	<b>54,683</b>	<b>6,371,155</b>
Net program payments	598,681 <sup>A</sup>	132,573 <sup>A</sup>	154,370 <sup>A</sup>	28,019 <sup>B</sup>	75,419 <sup>B</sup>	2,560,346 <sup>A</sup>
Net market income	404,539	1,061,966	112,251	334,802	-20,736	3,810,809
Adjustment for capital cost allowance (CCA)	798,882 <sup>A</sup>	589,916 <sup>A</sup>	250,320 <sup>A</sup>	172,511 <sup>A</sup>	118,109 <sup>A</sup>	3,887,204 <sup>A</sup>
Net market income adjusted for CCA	-394,343	472,050	-138,069	162,290	-138,845	-76,395
<b>Total income adjusted for CCA</b>	<b>2,418,440</b>	<b>962,162</b>	<b>216,608</b>	<b>452,550</b>	<b>592,324</b>	<b>10,264,645</b>

Table 3-3

**Off-farm income sources and net operating income of farm operators, incorporated and unincorporated sectors by revenue class, Canada**

	2002					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Number of farm operators</b>	<b>110,610</b> <sup>A</sup>	<b>47,760</b> <sup>A</sup>	<b>64,220</b> <sup>A</sup>	<b>37,530</b> <sup>A</sup>	<b>28,670</b> <sup>A</sup>	<b>288,790</b> <sup>A</sup>
Distribution by revenue class (%)	38.3	16.5	22.2	13.0	9.9	100.0
<b>Number of farms</b>	<b>93,780</b> <sup>A</sup>	<b>39,040</b> <sup>A</sup>	<b>47,335</b> <sup>A</sup>	<b>22,895</b> <sup>A</sup>	<b>15,210</b> <sup>A</sup>	<b>218,260</b> <sup>A</sup>
Distribution by revenue class (%)	43.0	17.9	21.7	10.5	7.0	100.0
	thousands of dollars					
<b>Total income</b>	<b>3,679,141</b>	<b>1,710,167</b>	<b>2,814,525</b>	<b>2,349,863</b>	<b>3,598,169</b>	<b>14,151,849</b>
<b>Off-farm income</b>	<b>3,545,578</b> <sup>A</sup>	<b>1,176,444</b> <sup>A</sup>	<b>1,191,610</b> <sup>A</sup>	<b>763,581</b> <sup>A</sup>	<b>1,103,435</b> <sup>A</sup>	<b>7,780,694</b> <sup>A</sup>
Off-farm employment income	2,298,263 <sup>A</sup>	741,952 <sup>A</sup>	667,636 <sup>A</sup>	448,860 <sup>A</sup>	755,605 <sup>A</sup>	4,912,351 <sup>A</sup>
Wages and salaries	2,092,391 <sup>A</sup>	657,483 <sup>A</sup>	586,458 <sup>A</sup>	403,591 <sup>A</sup>	713,953 <sup>A</sup>	4,453,908 <sup>A</sup>
Net off-farm self-employment income	205,872 <sup>B</sup>	84,469 <sup>D</sup>	81,178 <sup>B</sup>	45,269 <sup>B</sup>	41,652 <sup>D</sup>	458,443 <sup>B</sup>
Investment income	386,210 <sup>A</sup>	158,648 <sup>A</sup>	219,137 <sup>A</sup>	170,852 <sup>B</sup>	230,540 <sup>A</sup>	1,165,381 <sup>A</sup>
Pension income	672,792 <sup>A</sup>	186,772 <sup>A</sup>	162,418 <sup>A</sup>	62,125 <sup>A</sup>	58,403 <sup>A</sup>	1,142,530 <sup>A</sup>
Government social transfers	75,780 <sup>A</sup>	23,134 <sup>A</sup>	25,147 <sup>A</sup>	16,019 <sup>A</sup>	10,436 <sup>A</sup>	150,518 <sup>A</sup>
Other off-farm income	112,533 <sup>B</sup>	65,937 <sup>A</sup>	117,272 <sup>A</sup>	65,726 <sup>A</sup>	48,450 <sup>A</sup>	409,914 <sup>A</sup>
<b>Net operating income</b>	<b>133,563</b>	<b>533,723</b>	<b>1,622,914</b>	<b>1,586,281</b>	<b>2,494,734</b>	<b>6,371,155</b>
Net program payments	196,580 <sup>A</sup>	279,767 <sup>A</sup>	674,974 <sup>A</sup>	582,771 <sup>A</sup>	826,267 <sup>A</sup>	2,560,346 <sup>A</sup>
Net market income	-63,017	253,956	947,941	1,003,510	1,668,467	3,810,809
Adjustment for capital cost allowance (CCA)	364,823 <sup>A</sup>	354,963 <sup>A</sup>	896,524 <sup>A</sup>	866,640 <sup>A</sup>	1,404,293 <sup>A</sup>	3,887,204 <sup>A</sup>
Net market income adjusted for CCA	-427,840	-101,007	51,417	136,870	264,174	-76,395
<b>Total income adjusted for CCA</b>	<b>3,314,318</b>	<b>1,355,204</b>	<b>1,918,001</b>	<b>1,483,222</b>	<b>2,193,876</b>	<b>10,264,645</b>



Table 4-1

**Average off-farm income by source and average net operating income of farm operators, incorporated and unincorporated sectors by province**

	2002					
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
<b>Number of farm operators</b>	340 <sup>A</sup>	1,910 <sup>A</sup>	2,930 <sup>A</sup>	2,250 <sup>A</sup>	42,190 <sup>A</sup>	67,090 <sup>A</sup>
Distribution by province (%)	0.1	0.7	1.0	0.8	14.6	23.2
<b>Number of farms</b>	225 <sup>A</sup>	1,465 <sup>A</sup>	2,185 <sup>A</sup>	1,765 <sup>A</sup>	27,730 <sup>A</sup>	47,280 <sup>A</sup>
Distribution by province (%)	0.1	0.7	1.0	0.8	12.7	21.7
	Average per operator (\$)					
<b>Total income</b>	36,841	46,750	48,133	63,399	42,420	50,222
<b>Off-farm income</b>	28,157 <sup>A</sup>	22,905 <sup>A</sup>	26,918 <sup>A</sup>	25,448 <sup>A</sup>	18,333 <sup>A</sup>	30,622 <sup>A</sup>
Off-farm employment income	19,871 <sup>B</sup>	13,883 <sup>A</sup>	17,673 <sup>B</sup>	16,050 <sup>A</sup>	12,127 <sup>A</sup>	19,320 <sup>A</sup>
Wages and salaries	18,923 <sup>B</sup>	12,918 <sup>A</sup>	16,343 <sup>B</sup>	15,208 <sup>A</sup>	11,374 <sup>A</sup>	17,216 <sup>A</sup>
Net off-farm self-employment income	947 <sup>C</sup>	965 <sup>E</sup>	1,330 <sup>E</sup>	842 <sup>C</sup>	753 <sup>B</sup>	2,105 <sup>C</sup>
Investment income	1,038 <sup>B</sup>	3,119 <sup>A</sup>	3,216 <sup>C</sup>	3,542 <sup>B</sup>	3,126 <sup>A</sup>	4,585 <sup>A</sup>
Pension income	4,243 <sup>B</sup>	3,006 <sup>A</sup>	4,097 <sup>B</sup>	4,085 <sup>B</sup>	1,905 <sup>A</sup>	4,829 <sup>A</sup>
Government social transfers	2,203 <sup>C</sup>	1,041 <sup>B</sup>	667 <sup>C</sup>	692 <sup>B</sup>	731 <sup>A</sup>	415 <sup>A</sup>
Other off-farm income	802 <sup>B</sup>	1,856 <sup>A</sup>	1,265 <sup>B</sup>	1,079 <sup>B</sup>	444 <sup>B</sup>	1,472 <sup>B</sup>
<b>Net operating income</b>	8,685	23,845	21,216	37,951	24,086	19,600
Net program payments	4,507	9,557	4,838	4,572	8,732	7,444
Net market income	4,178	14,289	16,378	33,379	15,355	12,156
Adjustment for capital cost allowance (CCA)	11,620	19,708	12,084	18,931	14,193	12,749
Net market income adjusted for CCA	-7,442	-5,420	4,294	14,449	1,162	-593
<b>Total income adjusted for CCA</b>	25,222	27,042	36,050	44,468	28,227	37,473
	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
<b>Number of farm operators</b>	25,820 <sup>A</sup>	62,610 <sup>A</sup>	67,580 <sup>A</sup>	16,080 <sup>A</sup>	288,790 <sup>A</sup>	
Distribution by province (%)	8.9	21.7	23.4	5.6	100.0	
<b>Number of farms</b>	20,210 <sup>A</sup>	53,880 <sup>A</sup>	53,085 <sup>A</sup>	10,425 <sup>A</sup>	218,260 <sup>A</sup>	
Distribution by province (%)	9.3	24.7	24.3	4.8	100.0	
	Average per operator (\$)					
<b>Total income</b>	45,833	45,513	54,761	54,314	49,004	
<b>Off-farm income</b>	20,189 <sup>A</sup>	23,292 <sup>A</sup>	32,110 <sup>A</sup>	38,175 <sup>A</sup>	26,942 <sup>A</sup>	
Off-farm employment income	12,484 <sup>A</sup>	13,211 <sup>A</sup>	21,018 <sup>A</sup>	25,716 <sup>A</sup>	17,010 <sup>A</sup>	
Wages and salaries	10,964 <sup>A</sup>	12,022 <sup>A</sup>	19,072 <sup>A</sup>	23,707 <sup>A</sup>	15,423 <sup>A</sup>	
Net off-farm self-employment income	1,520 <sup>B</sup>	1,189 <sup>B</sup>	1,946 <sup>C</sup>	2,009 <sup>B</sup>	1,587 <sup>B</sup>	
Investment income	2,362 <sup>A</sup>	2,910 <sup>A</sup>	5,267 <sup>A</sup>	6,405 <sup>B</sup>	4,035 <sup>A</sup>	
Pension income	3,116 <sup>A</sup>	4,370 <sup>A</sup>	4,229 <sup>A</sup>	4,352 <sup>A</sup>	3,956 <sup>A</sup>	
Government social transfers	479 <sup>A</sup>	452 <sup>A</sup>	505 <sup>B</sup>	670 <sup>B</sup>	521 <sup>A</sup>	
Other off-farm income	1,747 <sup>A</sup>	2,349 <sup>A</sup>	1,091 <sup>A</sup>	1,031 <sup>B</sup>	1,419 <sup>A</sup>	
<b>Net operating income</b>	25,644	22,221	22,651	16,139	22,062	
Net program payments	5,229	10,496	12,088	2,437	8,866	
Net market income	20,415	11,725	10,563	13,702	13,196	
Adjustment for capital cost allowance (CCA)	15,050	12,460	14,051	12,124	13,460	
Net market income adjusted for CCA	5,365	-736	-3,488	1,578	-265	
<b>Total income adjusted for CCA</b>	30,782	33,053	40,709	42,190	35,544	

Table 4-2

**Average off-farm income by source and average net operating income of farm operators, incorporated and unincorporated sectors by farm type, Canada**

	2002					
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming
<b>Number of farm operators</b>	<b>99,470<sup>A</sup></b>	<b>2,390<sup>A</sup></b>	<b>4,150<sup>A</sup></b>	<b>7,040<sup>A</sup></b>	<b>6,190<sup>A</sup></b>	<b>22,630<sup>A</sup></b>
Distribution by farm type (%)	34.4	0.8	1.4	2.4	2.1	7.8
<b>Number of farms</b>	<b>80,360<sup>A</sup></b>	<b>1,525<sup>B</sup></b>	<b>2,595<sup>A</sup></b>	<b>4,690<sup>A</sup></b>	<b>3,810<sup>A</sup></b>	<b>17,305<sup>A</sup></b>
Distribution by farm type (%)	36.8	0.7	1.2	2.1	1.7	7.9
	Average per operator (\$)					
<b>Total income</b>	<b>53,495</b>	<b>109,563</b>	<b>54,277</b>	<b>45,929</b>	<b>79,758</b>	<b>42,160</b>
<b>Off-farm income</b>	<b>28,205<sup>A</sup></b>	<b>33,194<sup>A</sup></b>	<b>26,536<sup>A</sup></b>	<b>33,565<sup>A</sup></b>	<b>38,014<sup>A</sup></b>	<b>27,565<sup>A</sup></b>
Off-farm employment income	15,799 <sup>A</sup>	21,308 <sup>A</sup>	16,621 <sup>B</sup>	20,211 <sup>A</sup>	27,754 <sup>A</sup>	16,886 <sup>A</sup>
Wages and salaries	14,439 <sup>A</sup>	19,995 <sup>A</sup>	15,326 <sup>B</sup>	18,347 <sup>A</sup>	26,502 <sup>A</sup>	15,267 <sup>A</sup>
Net off-farm self-employment income	1,360 <sup>A</sup>	F	1,295 <sup>C</sup>	1,864 <sup>C</sup>	1,252 <sup>C</sup>	1,619 <sup>C</sup>
Investment income	4,644 <sup>A</sup>	5,784 <sup>B</sup>	4,838 <sup>B</sup>	6,461 <sup>D</sup>	5,056 <sup>B</sup>	4,373 <sup>B</sup>
Pension income	5,159 <sup>A</sup>	3,158 <sup>C</sup>	3,069 <sup>D</sup>	4,528 <sup>B</sup>	3,349 <sup>B</sup>	4,352 <sup>B</sup>
Government social transfers	366 <sup>A</sup>	409 <sup>B</sup>	542 <sup>B</sup>	713 <sup>B</sup>	641 <sup>B</sup>	723 <sup>B</sup>
Other off-farm income	2,237 <sup>A</sup>	2,535 <sup>C</sup>	1,467 <sup>B</sup>	1,653 <sup>D</sup>	1,215 <sup>B</sup>	1,230 <sup>B</sup>
<b>Net operating income</b>	<b>25,290</b>	<b>76,369</b>	<b>27,740</b>	<b>12,364</b>	<b>41,744</b>	<b>14,595</b>
Net program payments	12,727	16,762	10,235	5,927	6,215	6,298
Net market income	12,563	59,607	17,505	6,436	35,528	8,297
Adjustment for capital cost allowance (CCA)	13,796	39,279	13,739	7,046	25,470	10,027
Net market income adjusted for CCA	-1,233	20,328	3,767	-610	10,058	-1,730
<b>Total income adjusted for CCA</b>	<b>39,700</b>	<b>70,283</b>	<b>40,538</b>	<b>38,883</b>	<b>54,287</b>	<b>32,133</b>
	Average per operator (\$)					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
<b>Number of farm operators</b>	<b>83,750<sup>A</sup></b>	<b>30,470<sup>A</sup></b>	<b>9,370<sup>A</sup></b>	<b>7,100<sup>A</sup></b>	<b>16,220<sup>A</sup></b>	<b>288,790<sup>A</sup></b>
Distribution by farm type (%)	29.0	10.6	3.2	2.5	5.6	100.0
<b>Number of farms</b>	<b>68,060<sup>A</sup></b>	<b>17,065<sup>A</sup></b>	<b>6,060<sup>A</sup></b>	<b>4,465<sup>A</sup></b>	<b>12,325<sup>A</sup></b>	<b>218,260<sup>A</sup></b>
Distribution by farm type (%)	31.2	7.8	2.8	2.0	5.6	100.0
	Average per operator (\$)					
<b>Total income</b>	<b>38,416</b>	<b>50,938</b>	<b>49,832</b>	<b>88,037</b>	<b>43,800</b>	<b>49,004</b>
<b>Off-farm income</b>	<b>26,437<sup>A</sup></b>	<b>11,734<sup>A</sup></b>	<b>21,377<sup>A</sup></b>	<b>36,935<sup>A</sup></b>	<b>40,428<sup>B</sup></b>	<b>26,942<sup>A</sup></b>
Off-farm employment income	17,796 <sup>A</sup>	7,003 <sup>A</sup>	14,673 <sup>A</sup>	26,270 <sup>A</sup>	30,621 <sup>B</sup>	17,010 <sup>A</sup>
Wages and salaries	16,131 <sup>A</sup>	6,489 <sup>A</sup>	12,629 <sup>A</sup>	24,866 <sup>A</sup>	26,129 <sup>B</sup>	15,423 <sup>A</sup>
Net off-farm self-employment income	1,665 <sup>B</sup>	515 <sup>B</sup>	2,043 <sup>D</sup>	1,404 <sup>C</sup>	4,492 <sup>E</sup>	1,587 <sup>B</sup>
Investment income	3,220 <sup>A</sup>	2,471 <sup>A</sup>	3,737 <sup>B</sup>	6,813 <sup>A</sup>	4,032 <sup>C</sup>	4,035 <sup>A</sup>
Pension income	3,861 <sup>A</sup>	1,391 <sup>A</sup>	893 <sup>B</sup>	2,579 <sup>B</sup>	4,040 <sup>B</sup>	3,956 <sup>A</sup>
Government social transfers	587 <sup>A</sup>	505 <sup>A</sup>	573 <sup>A</sup>	503 <sup>B</sup>	745 <sup>D</sup>	521 <sup>A</sup>
Other off-farm income	973 <sup>A</sup>	364 <sup>A</sup>	1,502 <sup>B</sup>	770 <sup>C</sup>	991 <sup>C</sup>	1,419 <sup>A</sup>
<b>Net operating income</b>	<b>11,979</b>	<b>39,204</b>	<b>28,455</b>	<b>51,102</b>	<b>3,371</b>	<b>22,062</b>
Net program payments	7,148	4,351	16,475	3,946	4,650	8,866
Net market income	4,830	34,853	11,980	47,155	-1,278	13,196
Adjustment for capital cost allowance (CCA)	9,539	19,361	26,715	24,297	7,282	13,460
Net market income adjusted for CCA	-4,709	15,492	-14,735	22,858	-8,560	-265
<b>Total income adjusted for CCA</b>	<b>28,877</b>	<b>31,577</b>	<b>23,117</b>	<b>63,739</b>	<b>36,518</b>	<b>35,544</b>

Table 4-3

**Average off-farm income by source and average net operating income of farm operators, incorporated and unincorporated sectors by revenue class, Canada**

	2002					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Number of farm operators</b>	<b>110,610<sup>A</sup></b>	<b>47,760<sup>A</sup></b>	<b>64,220<sup>A</sup></b>	<b>37,530<sup>A</sup></b>	<b>28,670<sup>A</sup></b>	<b>288,790<sup>A</sup></b>
Distribution by revenue class (%)	38.3	16.5	22.2	13.0	9.9	100.0
<b>Number of farms</b>	<b>93,780<sup>A</sup></b>	<b>39,040<sup>A</sup></b>	<b>47,335<sup>A</sup></b>	<b>22,895<sup>A</sup></b>	<b>15,210<sup>A</sup></b>	<b>218,260<sup>A</sup></b>
Distribution by revenue class (%)	43.0	17.9	21.7	10.5	7.0	100.0
	Average per operator (\$)					
<b>Total income</b>	<b>33,262</b>	<b>35,808</b>	<b>43,826</b>	<b>62,613</b>	<b>125,503</b>	<b>49,004</b>
<b>Off-farm income</b>	<b>32,055<sup>A</sup></b>	<b>24,632<sup>A</sup></b>	<b>18,555<sup>A</sup></b>	<b>20,346<sup>A</sup></b>	<b>38,487<sup>A</sup></b>	<b>26,942<sup>A</sup></b>
Off-farm employment income	20,778 <sup>A</sup>	15,535 <sup>A</sup>	10,396 <sup>A</sup>	11,960 <sup>A</sup>	26,355 <sup>A</sup>	17,010 <sup>A</sup>
Wages and salaries	18,917 <sup>A</sup>	13,766 <sup>A</sup>	9,132 <sup>A</sup>	10,754 <sup>A</sup>	24,902 <sup>A</sup>	15,423 <sup>A</sup>
Net off-farm self-employment income	1,861 <sup>B</sup>	1,769 <sup>D</sup>	1,264 <sup>B</sup>	1,206 <sup>B</sup>	1,453 <sup>D</sup>	1,587 <sup>B</sup>
Investment income	3,492 <sup>A</sup>	3,322 <sup>A</sup>	3,412 <sup>A</sup>	4,552 <sup>B</sup>	8,041 <sup>A</sup>	4,035 <sup>A</sup>
Pension income	6,083 <sup>A</sup>	3,911 <sup>A</sup>	2,529 <sup>A</sup>	1,655 <sup>A</sup>	2,037 <sup>A</sup>	3,956 <sup>A</sup>
Government social transfers	685 <sup>A</sup>	484 <sup>A</sup>	392 <sup>A</sup>	427 <sup>A</sup>	364 <sup>A</sup>	521 <sup>A</sup>
Other off-farm income	1,017 <sup>B</sup>	1,381 <sup>A</sup>	1,826 <sup>A</sup>	1,751 <sup>A</sup>	1,690 <sup>A</sup>	1,419 <sup>A</sup>
<b>Net operating income</b>	<b>1,208</b>	<b>11,175</b>	<b>25,271</b>	<b>42,267</b>	<b>87,016</b>	<b>22,062</b>
Net program payments	1,777	5,858	10,510	15,528	28,820	8,866
Net market income	-570	5,317	14,761	26,739	58,196	13,196
Adjustment for capital cost allowance (CCA)	3,298	7,432	13,960	23,092	48,981	13,460
Net market income adjusted for CCA	-3,868	-2,115	801	3,647	9,214	-265
<b>Total income adjusted for CCA</b>	<b>29,964</b>	<b>28,375</b>	<b>29,866</b>	<b>39,521</b>	<b>76,522</b>	<b>35,544</b>

Table 5

**Average off-farm income and average net operating income of farm operators by revenue class and province, incorporated and unincorporated sectors, Canada**

	2002					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
	number					
<b>Number of farms</b>						
<b>Canada</b>	<b>93,780</b> <sup>A</sup>	<b>39,040</b> <sup>A</sup>	<b>47,335</b> <sup>A</sup>	<b>22,895</b> <sup>A</sup>	<b>15,210</b> <sup>A</sup>	<b>218,260</b> <sup>A</sup>
Newfoundland and Labrador	110 <sup>A</sup>	30 <sup>A</sup>	35 <sup>A</sup>	25 <sup>A</sup>	25 <sup>A</sup>	225 <sup>A</sup>
Prince Edward Island	530 <sup>A</sup>	215 <sup>A</sup>	300 <sup>A</sup>	190 <sup>A</sup>	235 <sup>A</sup>	1,465 <sup>A</sup>
Nova Scotia	1,155 <sup>A</sup>	240 <sup>B</sup>	335 <sup>A</sup>	230 <sup>A</sup>	230 <sup>A</sup>	2,185 <sup>A</sup>
New Brunswick	780 <sup>A</sup>	220 <sup>B</sup>	290 <sup>A</sup>	225 <sup>A</sup>	250 <sup>A</sup>	1,765 <sup>A</sup>
Quebec	9,035 <sup>A</sup>	4,320 <sup>A</sup>	7,130 <sup>A</sup>	4,465 <sup>A</sup>	2,780 <sup>A</sup>	27,730 <sup>A</sup>
Ontario	21,940 <sup>A</sup>	7,155 <sup>A</sup>	8,665 <sup>A</sup>	5,430 <sup>A</sup>	4,100 <sup>A</sup>	47,280 <sup>A</sup>
Manitoba	8,015 <sup>A</sup>	3,640 <sup>A</sup>	4,735 <sup>A</sup>	2,345 <sup>A</sup>	1,470 <sup>A</sup>	20,210 <sup>A</sup>
Saskatchewan	23,385 <sup>A</sup>	11,575 <sup>A</sup>	12,940 <sup>A</sup>	4,325 <sup>A</sup>	1,650 <sup>A</sup>	53,880 <sup>A</sup>
Alberta	23,560 <sup>A</sup>	10,075 <sup>A</sup>	11,325 <sup>A</sup>	4,785 <sup>A</sup>	3,340 <sup>A</sup>	53,085 <sup>A</sup>
British Columbia	5,280 <sup>A</sup>	1,565 <sup>A</sup>	1,590 <sup>A</sup>	865 <sup>A</sup>	1,130 <sup>A</sup>	10,425 <sup>A</sup>
<b>Number of farm operators</b>						
<b>Canada</b>	<b>110,610</b> <sup>A</sup>	<b>47,760</b> <sup>A</sup>	<b>64,220</b> <sup>A</sup>	<b>37,530</b> <sup>A</sup>	<b>28,670</b> <sup>A</sup>	<b>288,790</b> <sup>A</sup>
Newfoundland and Labrador	130 <sup>A</sup>	40 <sup>B</sup>	60 <sup>C</sup>	50 <sup>B</sup>	50 <sup>B</sup>	340 <sup>A</sup>
Prince Edward Island	570 <sup>A</sup>	250 <sup>A</sup>	380 <sup>A</sup>	270 <sup>A</sup>	450 <sup>A</sup>	1,910 <sup>A</sup>
Nova Scotia	1,390 <sup>A</sup>	310 <sup>B</sup>	480 <sup>A</sup>	340 <sup>A</sup>	420 <sup>A</sup>	2,930 <sup>A</sup>
New Brunswick	860 <sup>A</sup>	270 <sup>B</sup>	380 <sup>A</sup>	330 <sup>A</sup>	430 <sup>A</sup>	2,250 <sup>A</sup>
Quebec	10,910 <sup>A</sup>	5,590 <sup>A</sup>	11,550 <sup>A</sup>	8,670 <sup>A</sup>	5,480 <sup>A</sup>	42,190 <sup>A</sup>
Ontario	27,180 <sup>A</sup>	9,540 <sup>A</sup>	12,880 <sup>A</sup>	9,430 <sup>A</sup>	8,050 <sup>A</sup>	67,090 <sup>A</sup>
Manitoba	9,170 <sup>A</sup>	4,370 <sup>A</sup>	5,990 <sup>A</sup>	3,520 <sup>A</sup>	2,750 <sup>A</sup>	25,820 <sup>A</sup>
Saskatchewan	25,180 <sup>A</sup>	12,640 <sup>A</sup>	15,540 <sup>A</sup>	6,270 <sup>A</sup>	2,990 <sup>A</sup>	62,610 <sup>A</sup>
Alberta	27,790 <sup>A</sup>	12,380 <sup>A</sup>	14,470 <sup>A</sup>	7,080 <sup>A</sup>	5,870 <sup>A</sup>	67,580 <sup>A</sup>
British Columbia	7,440 <sup>A</sup>	2,380 <sup>A</sup>	2,510 <sup>A</sup>	1,540 <sup>A</sup>	2,210 <sup>A</sup>	16,080 <sup>A</sup>
	Average per operator (\$)					
<b>Off-farm income</b>						
<b>Canada</b>	<b>32,055</b> <sup>A</sup>	<b>24,632</b> <sup>A</sup>	<b>18,555</b> <sup>A</sup>	<b>20,346</b> <sup>A</sup>	<b>38,487</b> <sup>A</sup>	<b>26,942</b> <sup>A</sup>
Newfoundland and Labrador	29,677 <sup>A</sup>	24,294 <sup>C</sup>	25,255 <sup>B</sup>	18,258 <sup>B</sup>	42,266 <sup>C</sup>	28,157 <sup>A</sup>
Prince Edward Island	25,063 <sup>A</sup>	18,325 <sup>B</sup>	14,577 <sup>A</sup>	17,336 <sup>A</sup>	33,346 <sup>A</sup>	22,905 <sup>A</sup>
Nova Scotia	27,558 <sup>B</sup>	22,660 <sup>E</sup>	15,348 <sup>A</sup>	17,125 <sup>A</sup>	48,817 <sup>A</sup>	26,918 <sup>A</sup>
New Brunswick	26,174 <sup>B</sup>	19,659 <sup>B</sup>	17,653 <sup>A</sup>	18,018 <sup>A</sup>	40,418 <sup>A</sup>	25,448 <sup>A</sup>
Quebec	25,222 <sup>A</sup>	16,644 <sup>B</sup>	11,239 <sup>A</sup>	15,215 <sup>A</sup>	26,236 <sup>A</sup>	18,333 <sup>A</sup>
Ontario	36,285 <sup>A</sup>	29,771 <sup>B</sup>	20,351 <sup>A</sup>	21,265 <sup>B</sup>	39,901 <sup>A</sup>	30,622 <sup>A</sup>
Manitoba	22,868 <sup>A</sup>	18,032 <sup>A</sup>	16,139 <sup>B</sup>	15,883 <sup>A</sup>	29,034 <sup>A</sup>	20,189 <sup>A</sup>
Saskatchewan	27,486 <sup>A</sup>	20,402 <sup>A</sup>	17,829 <sup>A</sup>	21,481 <sup>A</sup>	32,382 <sup>A</sup>	23,292 <sup>A</sup>
Alberta	36,915 <sup>A</sup>	30,097 <sup>A</sup>	22,622 <sup>A</sup>	25,262 <sup>B</sup>	45,239 <sup>B</sup>	32,110 <sup>A</sup>
British Columbia	37,329 <sup>A</sup>	30,412 <sup>B</sup>	31,018 <sup>C</sup>	28,374 <sup>A</sup>	64,412 <sup>A</sup>	38,175 <sup>A</sup>
<b>Net operating income</b>						
<b>Canada</b>	<b>1,208</b>	<b>11,175</b>	<b>25,271</b>	<b>42,267</b>	<b>87,016</b>	<b>22,062</b>
Newfoundland and Labrador	-776	4,915	6,185	22,384	23,357	8,685
Prince Edward Island	-2,084	5,259	17,182	36,501	64,150	23,845
Nova Scotia	1,263	11,845	22,797	42,880	75,761	21,216
New Brunswick	-1,273	6,366	24,137	45,032	142,081	37,951
Quebec	1,996	10,824	23,477	33,724	67,627	24,086
Ontario	-1,557	7,401	20,204	36,414	84,916	19,600
Manitoba	1,291	10,458	26,098	49,066	100,198	25,644
Saskatchewan	4,541	15,452	30,355	54,134	90,397	22,221
Alberta	1,589	11,782	27,698	49,285	100,611	22,651
British Columbia	-2,102	3,699	14,295	31,434	82,284	16,139

Table 5 – continued

**Average off-farm income and average net operating income of farm operators by revenue class and province, incorporated and unincorporated sectors, Canada**

	2002					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
	Average per operator (\$)					
<b>Total income</b>						
<b>Canada</b>	<b>33,262</b>	<b>35,808</b>	<b>43,826</b>	<b>62,613</b>	<b>125,503</b>	<b>49,004</b>
Newfoundland and Labrador	28,900	29,208	31,439	40,642	65,623	36,841
Prince Edward Island	22,978	23,584	31,759	53,836	97,496	46,750
Nova Scotia	28,821	F	38,145	60,006	124,578	48,133
New Brunswick	24,902	26,026	41,790	63,050	182,499	63,399
Quebec	27,217	27,468	34,716	48,939	93,863	42,420
Ontario	34,728	37,172	40,555	57,679	124,817	50,222
Manitoba	24,159	28,490	42,237	64,949	129,232	45,833
Saskatchewan	32,027	35,853	48,184	75,615	122,779	45,513
Alberta	38,504	41,879	50,320	74,548	145,851	54,761
British Columbia	35,227	34,111	45,313	59,808	146,696	54,314
<b>Total income adjusted for CCA</b>						
<b>Canada</b>	<b>29,964</b>	<b>28,375</b>	<b>29,866</b>	<b>39,521</b>	<b>76,522</b>	<b>35,544</b>
Newfoundland and Labrador	25,855	23,399	23,907	27,939	26,967	25,222
Prince Edward Island	19,783	17,023	19,572	30,095	46,307	27,042
Nova Scotia	25,514	F	27,060	40,472	83,021	36,050
New Brunswick	21,225	18,863	27,335	39,928	125,545	44,468
Quebec	24,017	20,290	22,361	29,257	55,445	28,227
Ontario	31,396	30,712	30,002	38,833	76,397	37,473
Manitoba	20,879	20,486	27,271	38,846	77,595	30,782
Saskatchewan	28,930	27,608	31,351	46,105	72,203	33,053
Alberta	34,958	34,212	34,730	46,857	88,901	40,709
British Columbia	32,159	28,411	35,223	44,479	97,136	42,190

Table 6-1

## Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Canada

Farm type	2002									
	Average income of operators									
	Number of farm operators	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
<b>Crop production</b>	<b>141,880<sup>A</sup></b>	<b>-1.2</b>	<b>28,832<sup>A</sup></b>	<b>4.8</b>	<b>24,594</b>	<b>13.4</b>	<b>53,427</b>	<b>8.6</b>	<b>39,629</b>	
Oilseed and grain farming	99,470 <sup>A</sup>	-3.4	28,205 <sup>A</sup>	5.7	25,290	9.3	53,495	7.4	39,700	
Potato farming	2,390 <sup>A</sup>	3.0	33,194 <sup>A</sup>	11.6	76,369	35.0	109,563	27.0	70,283	
Other vegetable (except potato) and melon farming	4,150 <sup>A</sup>	-1.9	26,536 <sup>A</sup>	6.2	27,740	9.3	54,277	7.8	40,538	
Fruit and tree nut farming	7,040 <sup>A</sup>	0.3	33,565 <sup>A</sup>	10.4	12,364	27.6	45,929	14.6	38,883	
Greenhouse, nursery and floriculture production	6,190 <sup>A</sup>	1.1	38,014 <sup>A</sup>	0.2	41,744	53.2	79,758	22.4	54,287	
Other crop farming	22,630 <sup>A</sup>	8.5	27,565 <sup>A</sup>	-0.8	14,595	18.9	42,160	5.2	32,133	
<b>Animal production</b>	<b>146,910<sup>A</sup></b>	<b>-2.3</b>	<b>25,117<sup>A</sup></b>	<b>4.5</b>	<b>19,617</b>	<b>-6.0</b>	<b>44,734</b>	<b>-0.4</b>	<b>31,598</b>	
Beef cattle ranching and farming, including feedlots	83,750 <sup>A</sup>	-2.8	26,437 <sup>A</sup>	4.0	11,979	-1.4	38,416	2.2	28,877	
Dairy cattle and milk production	30,470 <sup>A</sup>	-4.5	11,734 <sup>A</sup>	1.4	39,204	0.0	50,938	0.4	31,577	
Hog and pig farming	9,370 <sup>A</sup>	-4.5	21,377 <sup>A</sup>	11.7	28,455	-44.7	49,832	-29.4	23,117	
Poultry and egg production	7,100 <sup>A</sup>	7.9	36,935 <sup>A</sup>	0.8	51,102	-0.4	88,037	0.1	63,739	
Other animal production	16,220 <sup>A</sup>	1.6	40,428 <sup>B</sup>	3.1	3,371	..	43,800	11.5	36,518	
<b>Total</b>	<b>288,790<sup>A</sup></b>	<b>-1.8</b>	<b>26,942<sup>A</sup></b>	<b>4.7</b>	<b>22,062</b>	<b>3.7</b>	<b>49,004</b>	<b>4.3</b>	<b>35,544</b>	

Table 6-2

## Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Newfoundland and Labrador

Farm type	2002									
	Average income of operators									
	Number of farm operators	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
<b>Crop production</b>	<b>200<sup>A</sup></b>	<b>17.6</b>	<b>26,705<sup>A</sup></b>	<b>9.9</b>	<b>4,654</b>	<b>-46.9</b>	<b>31,359</b>	<b>-5.2</b>	<b>25,896</b>	
Oilseed and grain farming	0	x	0	x	0	x	0	x	0	
Potato farming	x	x	x	x	x	x	x	x	x	
Other vegetable (except potato) and melon farming	80 <sup>C</sup>	14.3	20,952 <sup>A</sup>	9.0	4,997	-47.4	25,950	-9.7	21,647	
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x	
Greenhouse, nursery and floriculture production	70 <sup>B</sup>	0.0	30,324 <sup>B</sup>	9.9	7,843	-13.2	38,167	4.2	30,343	
Other crop farming	x	x	x	x	x	x	x	x	x	
<b>Animal production</b>	<b>140<sup>A</sup></b>	<b>7.7</b>	<b>29,972<sup>B</sup></b>	<b>-10.0</b>	<b>14,793</b>	<b>-43.4</b>	<b>44,765</b>	<b>-24.7</b>	<b>23,827</b>	
Beef cattle ranching and farming, including feedlots	x	x	x	x	x	x	x	x	x	
Dairy cattle and milk production	60 <sup>B</sup>	50.0	14,833 <sup>B</sup>	28.1	57,894	-19.2	72,727	-12.6	47,371	
Hog and pig farming	x	x	x	x	x	x	x	x	x	
Poultry and egg production	30 <sup>C</sup>	-40.0	51,903 <sup>C</sup>	-6.9	x	x	x	x	x	
Other animal production	x	x	x	x	x	x	x	x	x	
<b>Total</b>	<b>340<sup>A</sup></b>	<b>9.7</b>	<b>28,157<sup>A</sup></b>	<b>-0.2</b>	<b>8,685</b>	<b>-46.3</b>	<b>36,841</b>	<b>-17.0</b>	<b>25,222</b>	

Table 6-3

**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Prince Edward Island**

Farm type	2002								
	Average income of operators								
	Number of farm operators	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>830<sup>A</sup></b>	<b>6.4</b>	<b>28,508<sup>A</sup></b>	<b>8.3</b>	<b>32,735</b>	<b>-12.7</b>	<b>61,243</b>	<b>-4.0</b>	<b>33,999</b>
Oilseed and grain farming	70 <sup>B</sup>	-22.2	26,179 <sup>B</sup>	0.1	5,618	46.4	31,798	6.0	24,307
Potato farming	580 <sup>A</sup>	9.4	28,954 <sup>A</sup>	9.7	44,421	-15.0	73,375	-6.7	38,256
Other vegetable (except potato) and melon farming	40 <sup>C</sup>	0.0	22,218 <sup>B</sup>	31.2	1,046	-92.8	23,264	-26.0	6,556 <sup>E</sup>
Fruit and tree nut farming	40 <sup>D</sup>	-20.0	41,697 <sup>D</sup>	24.2	-2,160	..	39,537 <sup>E</sup>	9.0	31,032 <sup>E</sup>
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x	x
Other crop farming	70 <sup>C</sup>	16.7	24,463 <sup>C</sup>	-7.7	11,302	-6.2	35,765	-7.3	27,975
<b>Animal production</b>	<b>1,090<sup>A</sup></b>	<b>-2.7</b>	<b>18,678<sup>A</sup></b>	<b>1.4</b>	<b>16,825</b>	<b>-24.7</b>	<b>35,503</b>	<b>-12.9</b>	<b>21,741</b>
Beef cattle ranching and farming, including feedlots	460 <sup>A</sup>	-4.2	22,692 <sup>A</sup>	0.9	1,473	-78.1	24,165	-17.3	17,361
Dairy cattle and milk production	370 <sup>A</sup>	-5.1	11,684 <sup>A</sup>	10.5	37,167	-1.2	48,851	1.4	31,142
Hog and pig farming	130 <sup>B</sup>	8.3	21,256 <sup>A</sup>	1.3	11,941	-69.2	33,197	-44.5	5,282
Poultry and egg production	40 <sup>B</sup>	-20.0	21,303 <sup>B</sup>	15.3	41,325	79.2	62,628	50.8	45,275
Other animal production	100 <sup>B</sup>	0.0	22,146 <sup>C</sup>	-16.4	5,068	-49.7	27,214	-25.6	18,882
<b>Total</b>	<b>1,910<sup>A</sup></b>	<b>0.5</b>	<b>22,905<sup>A</sup></b>	<b>5.6</b>	<b>23,845</b>	<b>-16.9</b>	<b>46,750</b>	<b>-7.2</b>	<b>27,042</b>

Table 6-4

**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Nova Scotia**

Farm type	2002								
	Average income of operators								
	Number of farm operators	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>1,100<sup>A</sup></b>	<b>0.9</b>	<b>29,655<sup>B</sup></b>	<b>0.6</b>	<b>14,293</b>	<b>-5.8</b>	<b>43,949</b>	<b>-1.6</b>	<b>34,883</b>
Oilseed and grain farming	x	x	x	x	x	x	x	x	x
Potato farming	30 <sup>D</sup>	-25.0	19,558 <sup>B</sup>	30.0	x	x	x	x	x
Other vegetable (except potato) and melon farming	90 <sup>D</sup>	12.5	17,538 <sup>D</sup>	-14.1	20,395	-16.3	37,933	-15.3	27,358
Fruit and tree nut farming	490 <sup>B</sup>	-3.9	30,216 <sup>B</sup>	0.9	15,930	52.2	46,146	14.2	37,262
Greenhouse, nursery and floriculture production	330 <sup>C</sup>	17.9	34,827 <sup>D</sup>	-5.0	10,918	-53.2	45,745	-23.7	37,594
Other crop farming	150 <sup>D</sup>	-21.1	28,260 <sup>C</sup>	13.9	10,000	7.5	38,260	12.1	29,653
<b>Animal production</b>	<b>1,830<sup>A</sup></b>	<b>-0.5</b>	<b>25,281<sup>A</sup></b>	<b>13.4</b>	<b>25,454</b>	<b>-9.4</b>	<b>50,735</b>	<b>0.7</b>	<b>36,795</b>
Beef cattle ranching and farming, including feedlots	700 <sup>B</sup>	0.0	27,173 <sup>B</sup>	17.7	3,975	-11.3	31,149	13.0	25,070
Dairy cattle and milk production	510 <sup>A</sup>	-5.6	15,929 <sup>A</sup>	7.3	49,264	-5.5	65,193	-2.6	42,030
Hog and pig farming	120 <sup>B</sup>	0.0	25,420 <sup>A</sup>	37.4	3,324	-89.9	28,745	-43.9	13,494
Poultry and egg production	180 <sup>B</sup>	5.9	37,620 <sup>B</sup>	28.9	63,470	11.3	101,091	17.3	75,978
Other animal production	330 <sup>C</sup>	6.5	28,873 <sup>C</sup>	-7.4	19,583	-0.9	48,456	-4.9	39,755
<b>Total</b>	<b>2,930<sup>A</sup></b>	<b>-0.3</b>	<b>26,918<sup>A</sup></b>	<b>7.8</b>	<b>21,216</b>	<b>-8.3</b>	<b>48,133</b>	<b>0.1</b>	<b>36,050</b>

Table 6-5

**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors  
— New Brunswick**

Farm type	2002								
	Average income of operators								
	Number of farm operators	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>1,020<sup>A</sup></b>	<b>5.2</b>	<b>27,285<sup>A</sup></b>	<b>-1.5</b>	<b>47,703</b>	<b>30.2</b>	<b>74,987</b>	<b>16.6</b>	<b>51,773</b>
Oilseed and grain farming	30 <sup>C</sup>	x	24,015 <sup>D</sup>	x	x	x	x	x	x
Potato farming	390 <sup>A</sup>	-2.5	25,759 <sup>A</sup>	17.5	95,255	50.7	121,014	42.2	81,779
Other vegetable (except potato) and melon farming	90 <sup>D</sup>	50.0	14,472 <sup>D</sup>	1.9	14,394	-12.3	28,866	-5.7	23,175
Fruit and tree nut farming	200 <sup>B</sup>	5.3	34,673 <sup>B</sup>	11.6	-37	..	34,637	-1.5	27,120
Greenhouse, nursery and floriculture production	140 <sup>C</sup>	7.7	40,222 <sup>D</sup>	-25.5	54,139	12.7	94,361	-7.5	70,292
Other crop farming	180 <sup>B</sup>	5.9	18,735 <sup>B</sup>	-19.6	12,705	2.6	31,440	-11.9	17,399
<b>Animal production</b>	<b>1,230<sup>A</sup></b>	<b>-8.2</b>	<b>23,947<sup>A</sup></b>	<b>2.3</b>	<b>30,082</b>	<b>3.2</b>	<b>54,029</b>	<b>2.8</b>	<b>38,543</b>
Beef cattle ranching and farming, including feedlots	510 <sup>A</sup>	-17.7	23,490 <sup>A</sup>	6.3	1,442	-65.8	24,933	-5.3	18,940
Dairy cattle and milk production	430 <sup>A</sup>	-6.5	17,124 <sup>A</sup>	-6.4	45,766	9.2	62,889	4.4	40,021
Hog and pig farming	100 <sup>B</sup>	25.0	17,850 <sup>B</sup>	-6.8	44,809	-46.5	62,659	-39.1	39,092
Poultry and egg production	70 <sup>B</sup>	-12.5	72,338 <sup>B</sup>	20.3	158,522	17.1	230,860	18.1	185,027
Other animal production	120 <sup>C</sup>	33.3	26,028 <sup>C</sup>	-7.3	5,851	..	31,879	23.4	27,592
<b>Total</b>	<b>2,250<sup>A</sup></b>	<b>-2.2</b>	<b>25,448<sup>A</sup></b>	<b>1.0</b>	<b>37,951</b>	<b>16.7</b>	<b>63,399</b>	<b>9.9</b>	<b>44,468</b>

Table 6-6

**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Quebec**

Farm type	2002								
	Average income of operators								
	Number of farm operators	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>14,270<sup>A</sup></b>	<b>6.1</b>	<b>23,231<sup>A</sup></b>	<b>-1.2</b>	<b>18,856</b>	<b>5.1</b>	<b>42,087</b>	<b>1.5</b>	<b>29,803</b>
Oilseed and grain farming	4,970 <sup>A</sup>	5.7	21,889 <sup>A</sup>	-5.4	14,287	-6.5	36,177	-5.8	21,394
Potato farming	520 <sup>B</sup>	8.3	26,148 <sup>B</sup>	-7.9	72,788	83.0	98,936	45.1	75,256
Other vegetable (except potato) and melon farming	1,410 <sup>B</sup>	-4.1	22,084 <sup>B</sup>	6.5	32,209	-4.6	54,293	-0.4	39,136
Fruit and tree nut farming	1,110 <sup>B</sup>	-1.8	25,250 <sup>B</sup>	-1.2	20,676	14.8	45,926	5.4	37,371
Greenhouse, nursery and floriculture production	1,240 <sup>B</sup>	-2.4	24,703 <sup>B</sup>	9.4	30,419	3.3	55,122	6.0	40,108
Other crop farming	5,020 <sup>A</sup>	14.1	23,768 <sup>A</sup>	-1.3	10,816	10.4	34,585	2.1	26,607
<b>Animal production</b>	<b>27,920<sup>A</sup></b>	<b>-3.3</b>	<b>15,830<sup>A</sup></b>	<b>3.9</b>	<b>26,759</b>	<b>-9.7</b>	<b>42,590</b>	<b>-5.1</b>	<b>27,422</b>
Beef cattle ranching and farming, including feedlots	6,290 <sup>A</sup>	-5.3	19,932 <sup>A</sup>	-0.5	7,890	-15.9	27,822	-5.4	20,218
Dairy cattle and milk production	14,950 <sup>A</sup>	-5.4	10,661 <sup>A</sup>	4.6	32,509	-3.5	43,170	-1.7	26,737
Hog and pig farming	3,140 <sup>A</sup>	-2.5	20,704 <sup>B</sup>	8.2	26,730	-43.2	47,434	-28.4	20,896
Poultry and egg production	1,340 <sup>A</sup>	14.5	31,799 <sup>A</sup>	6.7	80,431	-2.0	112,231	0.3	87,997
Other animal production	2,210 <sup>B</sup>	8.9	22,540 <sup>B</sup>	-7.2	8,946	36.5	31,486	2.1	25,106
<b>Total</b>	<b>42,190<sup>A</sup></b>	<b>-0.3</b>	<b>18,333<sup>A</sup></b>	<b>2.6</b>	<b>24,086</b>	<b>-7.0</b>	<b>42,420</b>	<b>-3.1</b>	<b>28,227</b>



Table 6-7

**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Ontario**

Farm type	2002								
	Average income of operators								
	Number of farm operators	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>30,700<sup>A</sup></b>	<b>3.1</b>	<b>35,599<sup>A</sup></b>	<b>6.8</b>	<b>19,846</b>	<b>23.7</b>	<b>55,445</b>	<b>12.3</b>	<b>43,281</b>
Oilseed and grain farming	19,110 <sup>A</sup>	5.3	35,123 <sup>A</sup>	9.3	15,401	2.2	50,523	7.0	40,809
Potato farming	340 <sup>D</sup>	-2.9	42,397 <sup>B</sup>	25.8	55,824	50.0	98,222	38.5	69,971
Other vegetable (except potato) and melon farming	1,550 <sup>B</sup>	-10.4	34,192 <sup>B</sup>	10.7	32,180	43.6	66,373	24.5	50,455
Fruit and tree nut farming	1,950 <sup>B</sup>	3.7	40,594 <sup>C</sup>	16.3	11,642	6.7	52,237	14.0	43,638
Greenhouse, nursery and floriculture production	2,260 <sup>B</sup>	-2.2	48,379 <sup>B</sup>	-1.5	58,488	..	106,867	46.2	70,718
Other crop farming	5,510 <sup>B</sup>	2.4	30,200 <sup>B</sup>	-1.7	16,634	16.4	46,835	4.0	36,797
<b>Animal production</b>	<b>36,400<sup>A</sup></b>	<b>-2.6</b>	<b>26,423<sup>A</sup></b>	<b>3.6</b>	<b>19,391</b>	<b>-2.6</b>	<b>45,814</b>	<b>0.9</b>	<b>32,573</b>
Beef cattle ranching and farming, including feedlots	14,600 <sup>A</sup>	-6.5	29,146 <sup>A</sup>	6.9	4,430	-1.3	33,576	5.8	26,333
Dairy cattle and milk production	10,070 <sup>A</sup>	-2.2	10,361 <sup>A</sup>	-1.3	40,633	-0.9	50,994	-1.0	32,055
Hog and pig farming	3,280 <sup>A</sup>	-3.5	22,302 <sup>B</sup>	16.2	29,345	-38.8	51,647	-23.0	29,240
Poultry and egg production	2,980 <sup>A</sup>	5.3	31,818 <sup>B</sup>	-12.5	48,729	-0.2	80,547	-5.4	55,088
Other animal production	5,480 <sup>B</sup>	4.6	48,242 <sup>C</sup>	0.3	-1,776	81.0	46,469	20.0	39,902
<b>Total</b>	<b>67,090<sup>A</sup></b>	<b>-0.1</b>	<b>30,622<sup>A</sup></b>	<b>5.7</b>	<b>19,600</b>	<b>7.7</b>	<b>50,222</b>	<b>6.5</b>	<b>37,473</b>

Table 6-8

**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Manitoba**

Farm type	2002								
	Average income of operators								
	Number of farm operators	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>13,810<sup>A</sup></b>	<b>-2.1</b>	<b>21,894<sup>A</sup></b>	<b>1.2</b>	<b>30,030</b>	<b>20.0</b>	<b>51,924</b>	<b>11.3</b>	<b>35,010</b>
Oilseed and grain farming	11,980 <sup>A</sup>	-2.8	21,402 <sup>A</sup>	0.3	30,184	20.7	51,586	11.3	34,971
Potato farming	230 <sup>A</sup>	0.0	47,116 <sup>A</sup>	19.2	115,318	25.8	162,434	23.8	93,178
Other vegetable (except potato) and melon farming	110 <sup>E</sup>	10.0	33,150 <sup>D</sup>	14.2	34,753	23.7	67,903 <sup>E</sup>	18.9	53,777 <sup>E</sup>
Fruit and tree nut farming	40 <sup>E</sup>	F	16,128 <sup>E</sup>	F	F	F	F	F	F
Greenhouse, nursery and floriculture production	130 <sup>C</sup>	-7.1	34,640 <sup>B</sup>	-3.1	19,332	-32.6	53,972	-16.2	37,287
Other crop farming	1,320 <sup>B</sup>	3.9	19,944 <sup>B</sup>	1.8	15,273	32.4	35,218	13.1	24,012
<b>Animal production</b>	<b>12,000<sup>A</sup></b>	<b>-3.8</b>	<b>18,225<sup>A</sup></b>	<b>7.5</b>	<b>20,606</b>	<b>-3.6</b>	<b>38,831</b>	<b>1.3</b>	<b>25,920</b>
Beef cattle ranching and farming, including feedlots	8,310 <sup>A</sup>	-4.3	17,863 <sup>A</sup>	3.8	13,079	25.4	30,942	12.0	22,237
Dairy cattle and milk production	940 <sup>A</sup>	-3.1	8,752 <sup>B</sup>	15.2	46,927	1.4	55,679	3.3	30,873
Hog and pig farming	1,070 <sup>A</sup>	-7.0	18,084 <sup>A</sup>	2.5	48,594	-39.8	66,679	-32.2	34,377
Poultry and egg production	480 <sup>B</sup>	-4.0	27,356 <sup>C</sup>	40.2	42,517	15.5	69,873	24.1	48,188
Other animal production	1,190 <sup>B</sup>	3.5	24,647 <sup>C</sup>	16.5	18,186	7.9	42,833	12.7	31,037
<b>Total</b>	<b>25,820<sup>A</sup></b>	<b>-2.9</b>	<b>20,189<sup>A</sup></b>	<b>3.8</b>	<b>25,644</b>	<b>10.0</b>	<b>45,833</b>	<b>7.2</b>	<b>30,782</b>

Table 6-9

**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Saskatchewan**

Farm type	2002									
	Average income of operators									
	Number of farm operators	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
<b>Crop production</b>	<b>44,300<sup>A</sup></b>	<b>-5.0</b>	<b>24,490<sup>A</sup></b>	<b>5.1</b>	<b>26,042</b>	<b>8.4</b>	<b>50,533</b>	<b>6.8</b>	<b>37,239</b>	
Oilseed and grain farming	41,600 <sup>A</sup>	-6.1	24,547 <sup>A</sup>	4.8	26,528	8.5	51,075	6.7	37,534	
Potato farming	40 <sup>C</sup>	33.3	20,073 <sup>C</sup>	53.1	x	x	x	x	x	
Other vegetable (except potato) and melon farming	F	F	F	F	F	x	F	x	F	
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x	
Greenhouse, nursery and floriculture production	180 <sup>E</sup>	12.5	36,268 <sup>C</sup>	22.8	13,194	-41.0	49,462 <sup>E</sup>	-4.7	42,786 <sup>E</sup>	
Other crop farming	2,420 <sup>B</sup>	15.2	23,070 <sup>B</sup>	11.0	17,933	19.4	41,002	14.5	31,564	
<b>Animal production</b>	<b>18,310<sup>A</sup></b>	<b>-3.8</b>	<b>20,394<sup>A</sup></b>	<b>1.2</b>	<b>12,971</b>	<b>-25.8</b>	<b>33,365</b>	<b>-11.4</b>	<b>22,923</b>	
Beef cattle ranching and farming, including feedlots	15,790 <sup>A</sup>	-3.0	20,218 <sup>A</sup>	1.4	11,021	-27.3	31,239	-11.0	22,379	
Dairy cattle and milk production	540 <sup>C</sup>	0.0	9,027 <sup>B</sup>	-10.1	44,421	2.1	53,447	-0.2	29,741	
Hog and pig farming	300 <sup>B</sup>	-28.6	19,616 <sup>D</sup>	-13.6	37,222	-54.7	56,838	-45.8	-11,988	
Poultry and egg production	280 <sup>D</sup>	75.0	20,250 <sup>D</sup>	-27.2	28,087	-34.1	48,337	-31.4	31,372	
Other animal production	1,410 <sup>B</sup>	-13.5	26,931 <sup>C</sup>	11.0	14,522	10.2	41,453	10.7	32,188	
<b>Total</b>	<b>62,610<sup>A</sup></b>	<b>-4.7</b>	<b>23,292<sup>A</sup></b>	<b>4.0</b>	<b>22,221</b>	<b>0.4</b>	<b>45,513</b>	<b>2.2</b>	<b>33,053</b>	

Table 6-10

**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Alberta**

Farm type	2002									
	Average income of operators									
	Number of farm operators	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
<b>Crop production</b>	<b>28,280<sup>A</sup></b>	<b>-3.6</b>	<b>33,315<sup>A</sup></b>	<b>4.3</b>	<b>28,979</b>	<b>13.1</b>	<b>62,294</b>	<b>8.2</b>	<b>46,486</b>	
Oilseed and grain farming	20,900 <sup>A</sup>	-7.4	34,237 <sup>A</sup>	7.2	31,966	14.2	66,203	10.5	49,881	
Potato farming	160 <sup>B</sup>	14.3	55,097 <sup>C</sup>	17.1	157,650	32.5	212,747	28.1	114,896	
Other vegetable (except potato) and melon farming	80 <sup>B</sup>	14.3	28,761 <sup>B</sup>	-12.5	28,749	-22.1	57,510	-17.6	28,951	
Fruit and tree nut farming	F	F	F	F	F	..	F	F	F	
Greenhouse, nursery and floriculture production	550 <sup>D</sup>	0.0	33,717 <sup>C</sup>	-11.1	26,547	-10.3	60,264	-10.7	41,885	
Other crop farming	6,530 <sup>A</sup>	10.3	30,024 <sup>A</sup>	-4.0	16,515	18.6	46,539	3.0	34,793	
<b>Animal production</b>	<b>39,310<sup>A</sup></b>	<b>-0.2</b>	<b>31,243<sup>A</sup></b>	<b>3.0</b>	<b>18,094</b>	<b>3.3</b>	<b>49,337</b>	<b>3.1</b>	<b>36,552</b>	
Beef cattle ranching and farming, including feedlots	32,610 <sup>A</sup>	0.2	30,662 <sup>A</sup>	3.7	18,201	8.1	48,864	5.3	37,096	
Dairy cattle and milk production	1,240 <sup>A</sup>	-10.1	18,728 <sup>A</sup>	-7.2	63,137	9.6	81,865	5.2	44,204	
Hog and pig farming	1,080 <sup>B</sup>	-2.7	22,977 <sup>B</sup>	26.3	12,780	-65.7	35,756	-35.5	10,762	
Poultry and egg production	580 <sup>B</sup>	-1.7	23,487 <sup>B</sup>	4.7	31,984	-3.2	55,471	0.0	29,245	
Other animal production	3,800 <sup>B</sup>	1.1	43,819 <sup>C</sup>	-3.2	1,887	..	45,706	0.5	37,809	
<b>Total</b>	<b>67,580<sup>A</sup></b>	<b>-1.7</b>	<b>32,110<sup>A</sup></b>	<b>3.5</b>	<b>22,651</b>	<b>8.0</b>	<b>54,761</b>	<b>5.3</b>	<b>40,709</b>	

Table 6-11

**Average total income of farm operators by farm type and province, incorporated and unincorporated sectors  
— British Columbia**

Farm type	2002								
	Average income of operators								
	Number of farm operators	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>7,400<sup>A</sup></b>	<b>2.4</b>	<b>33,564<sup>A</sup></b>	<b>6.9</b>	<b>17,665</b>	<b>51.4</b>	<b>51,229</b>	<b>18.9</b>	<b>40,154</b>
Oilseed and grain farming	790 <sup>B</sup>	-4.8	37,736 <sup>B</sup>	-2.0	19,977	36.3	57,713	8.6	47,056
Potato farming	110 <sup>B</sup>	-8.3	34,199 <sup>B</sup>	6.2	56,048	49.1	90,247	29.3	68,985
Other vegetable (except potato) and melon farming	670 <sup>B</sup>	21.8	21,954 <sup>C</sup>	4.0	14,978	-11.0	36,932	-2.7	30,057
Fruit and tree nut farming	3,140 <sup>A</sup>	0.0	33,076 <sup>A</sup>	10.0	10,543	67.3	43,619	19.9	38,325
Greenhouse, nursery and floriculture production	1,270 <sup>A</sup>	5.0	36,238 <sup>B</sup>	9.3	44,917	48.7	81,155	28.1	52,010
Other crop farming	1,420 <sup>A</sup>	2.9	35,362 <sup>B</sup>	8.1	5,882	..	41,244	19.2	32,223
<b>Animal production</b>	<b>8,690<sup>A</sup></b>	<b>-1.7</b>	<b>42,100<sup>A</sup></b>	<b>11.5</b>	<b>14,836</b>	<b>-1.3</b>	<b>56,936</b>	<b>7.9</b>	<b>43,921</b>
Beef cattle ranching and farming, including feedlots	4,460 <sup>A</sup>	-3.3	34,424 <sup>B</sup>	2.9	1,937	-56.9	36,361	-4.1	27,643
Dairy cattle and milk production	1,360 <sup>A</sup>	-7.5	26,983 <sup>A</sup>	3.7	66,002	20.1	92,985	14.8	63,294
Hog and pig farming	160 <sup>C</sup>	0.0	29,493 <sup>B</sup>	15.7	16,012	-60.5	45,506	-31.1	27,499
Poultry and egg production	1,120 <sup>A</sup>	15.5	69,357 <sup>B</sup>	8.4	35,961	-4.9	105,317	3.5	83,502
Other animal production	1,590 <sup>A</sup>	-3.0	58,719 <sup>C</sup>	27.7	-7,849	-10.7	50,870	30.8	46,841
<b>Total</b>	<b>16,080<sup>A</sup></b>	<b>0.0</b>	<b>38,175<sup>A</sup></b>	<b>9.4</b>	<b>16,139</b>	<b>19.4</b>	<b>54,314</b>	<b>12.2</b>	<b>42,190</b>

Table 7-1

**Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues from \$10,000 to \$49,999**

Farm type	2002								
	Average income of operators								
	Number of farm operators	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>57,240<sup>A</sup></b>	<b>-2.7</b>	<b>32,270<sup>A</sup></b>	<b>5.2</b>	<b>3,910</b>	<b>-6.7</b>	<b>36,180</b>	<b>3.8</b>	<b>33,068</b>
Oilseed and grain farming	37,920 <sup>A</sup>	-5.6	33,699 <sup>A</sup>	6.3	4,725	-13.7	38,424	3.4	35,385
Potato farming	270 <sup>D</sup>	-18.2	30,788 <sup>D</sup>	12.8	5,831 <sup>E</sup>	-7.7	36,619 <sup>E</sup>	8.9	32,881 <sup>E</sup>
Other vegetable (except potato) and melon farming	1,330 <sup>B</sup>	-4.3	21,105 <sup>C</sup>	-4.6	3,018	31.6	24,123	-1.2	21,544
Fruit and tree nut farming	3,150 <sup>B</sup>	-3.7	31,920 <sup>A</sup>	4.1	53	..	31,973	6.1	29,473
Greenhouse, nursery and floriculture production	1,740 <sup>B</sup>	2.4	28,276 <sup>B</sup>	18.4	1,611	96.5	29,887	21.0	27,544
Other crop farming	12,820 <sup>A</sup>	7.6	29,855 <sup>A</sup>	2.0	2,811	55.7	32,667	5.1	29,044
<b>Animal production</b>	<b>53,370<sup>A</sup></b>	<b>-3.3</b>	<b>31,824<sup>A</sup></b>	<b>6.5</b>	<b>-1,691</b>	<b>..</b>	<b>30,134</b>	<b>2.3</b>	<b>26,635</b>
Beef cattle ranching and farming, including feedlots	40,540 <sup>A</sup>	-4.3	30,849 <sup>A</sup>	5.4	-1,276	..	29,574	-1.5	25,832
Dairy cattle and milk production	940 <sup>C</sup>	-23.6	6,749 <sup>D</sup>	1.3	6,729	-13.3	13,478	-6.5	10,892
Hog and pig farming	1,100 <sup>C</sup>	-17.3	26,295 <sup>D</sup>	17.7	6	-99.2	26,301	14.0	23,580
Poultry and egg production	920 <sup>C</sup>	22.7	22,337 <sup>C</sup>	-20.2	-1,147	62.0	21,190	-15.1	19,620
Other animal production	9,880 <sup>A</sup>	3.3	39,720 <sup>B</sup>	7.9	-4,434	34.1	35,286	17.2	32,440
<b>Total</b>	<b>110,610<sup>A</sup></b>	<b>-3.0</b>	<b>32,055<sup>A</sup></b>	<b>5.8</b>	<b>1,208</b>	<b>-38.3</b>	<b>33,262</b>	<b>3.2</b>	<b>29,964</b>

Table 7-2

**Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues from \$50,000 to \$99,999**

Farm type	2002								
	Average income of operators								
	Number of farm operators	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>25,730<sup>A</sup></b>	<b>-1.2</b>	<b>26,525<sup>A</sup></b>	<b>0.7</b>	<b>14,037</b>	<b>4.4</b>	<b>40,562</b>	<b>1.9</b>	<b>32,901</b>
Oilseed and grain farming	19,390 <sup>A</sup>	-3.1	27,031 <sup>A</sup>	1.7	15,152	4.1	42,183	2.5	34,346
Potato farming	240 <sup>D</sup>	20.0	24,021 <sup>D</sup>	-0.5	5,160 <sup>E</sup>	-71.1	29,181 <sup>E</sup>	F	24,819 <sup>E</sup>
Other vegetable (except potato) and melon farming	610 <sup>C</sup>	7.0	16,022 <sup>C</sup>	-6.7	12,463	20.3	28,485	3.4	23,399
Fruit and tree nut farming	1,410 <sup>B</sup>	6.8	30,452 <sup>C</sup>	3.4	5,713	..	36,165	13.2	31,546
Greenhouse, nursery and floriculture production	660 <sup>B</sup>	-13.2	26,624 <sup>D</sup>	13.8	5,342	-31.0	31,966	2.7	27,270
Other crop farming	3,420 <sup>B</sup>	7.2	24,054 <sup>B</sup>	-7.5	13,705	8.7	37,758	-2.2	28,602
<b>Animal production</b>	<b>22,030<sup>A</sup></b>	<b>-4.2</b>	<b>22,423<sup>A</sup></b>	<b>1.0</b>	<b>7,830</b>	<b>-14.8</b>	<b>30,253</b>	<b>-3.7</b>	<b>23,089</b>
Beef cattle ranching and farming, including feedlots	16,780 <sup>A</sup>	-3.2	21,488 <sup>A</sup>	-2.6	8,427	-19.7	29,915	-8.1	22,472
Dairy cattle and milk production	1,830 <sup>B</sup>	-9.0	5,982 <sup>B</sup>	-15.4	14,189	-6.6	20,170	-9.4	13,778
Hog and pig farming	770 <sup>B</sup>	-3.8	18,983 <sup>C</sup>	28.7	5,446	-41.2	24,429	1.7	16,971
Poultry and egg production	360 <sup>D</sup>	16.1	17,894 <sup>C</sup>	-20.9	8,334	-16.8	26,228	-19.6	20,896
Other animal production	2,300 <sup>B</sup>	-9.8	44,250 <sup>D</sup>	18.0	-871	80.7	43,379	31.5	37,444
<b>Total</b>	<b>47,760<sup>A</sup></b>	<b>-2.6</b>	<b>24,632<sup>A</sup></b>	<b>0.9</b>	<b>11,175</b>	<b>-2.4</b>	<b>35,808</b>	<b>-0.1</b>	<b>28,375</b>

Table 7-3

**Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues from \$100,000 to \$249,999**

Farm type	2002								
	Average income of operators								
	Number of farm operators	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>31,600<sup>A</sup></b>	<b>-4.0</b>	<b>21,486<sup>A</sup></b>	<b>7.2</b>	<b>28,720</b>	<b>3.3</b>	<b>50,206</b>	<b>4.9</b>	<b>34,487</b>
Oilseed and grain farming	24,390 <sup>A</sup>	-6.0	21,222 <sup>A</sup>	5.6	31,315	2.8	52,537	3.9	35,517
Potato farming	290 <sup>B</sup>	-6.5	17,080 <sup>B</sup>	11.5	28,394	79.8	45,474	46.2	31,437
Other vegetable (except potato) and melon farming	810 <sup>B</sup>	-9.0	20,036 <sup>C</sup>	13.1	17,282	9.5	37,317	11.4	29,244
Fruit and tree nut farming	1,360 <sup>A</sup>	-2.9	25,059 <sup>B</sup>	19.4	15,209	17.3	40,268	18.6	32,918
Greenhouse, nursery and floriculture production	1,240 <sup>B</sup>	6.9	22,037 <sup>B</sup>	3.9	12,031	-16.2	34,068	-4.2	27,131
Other crop farming	3,510 <sup>A</sup>	9.7	22,439 <sup>B</sup>	13.2	24,518	10.1	46,957	11.6	32,010
<b>Animal production</b>	<b>32,610<sup>A</sup></b>	<b>-2.5</b>	<b>15,716<sup>A</sup></b>	<b>7.6</b>	<b>21,942</b>	<b>-9.0</b>	<b>37,658</b>	<b>-2.7</b>	<b>25,395</b>
Beef cattle ranching and farming, including feedlots	15,880 <sup>A</sup>	-2.0	18,771 <sup>A</sup>	16.2	20,805	-13.4	39,576	-1.5	26,543
Dairy cattle and milk production	11,770 <sup>A</sup>	-5.0	7,988 <sup>A</sup>	1.8	27,699	-4.9	35,687	-3.4	23,943
Hog and pig farming	1,900 <sup>B</sup>	5.0	13,176 <sup>B</sup>	1.5	14,167	-17.9	27,342	-9.6	15,876
Poultry and egg production	860 <sup>B</sup>	-6.5	22,486 <sup>C</sup>	-16.7	21,449	23.7	43,936	-0.9	33,898
Other animal production	2,200 <sup>B</sup>	1.9	34,562 <sup>D</sup>	-8.8	6,299	45.0	40,860	-3.3	29,812
<b>Total</b>	<b>64,220<sup>A</sup></b>	<b>-3.3</b>	<b>18,555<sup>A</sup></b>	<b>7.2</b>	<b>25,271</b>	<b>-2.6</b>	<b>43,826</b>	<b>1.4</b>	<b>29,866</b>

Table 7-4

**Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues from \$250,000 to \$499,999**

Farm type	2002								
	Average income of operators								
	Number of farm operators	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>15,730<sup>A</sup></b>	<b>-0.4</b>	<b>24,432<sup>A</sup></b>	<b>3.2</b>	<b>50,210</b>	<b>6.3</b>	<b>74,643</b>	<b>5.2</b>	<b>46,409</b>
Oilseed and grain farming	11,610 <sup>A</sup>	-1.1	23,617 <sup>A</sup>	5.3	54,460	4.2	78,078	4.5	47,047
Potato farming	380 <sup>B</sup>	-7.3	19,999 <sup>B</sup>	1.4	46,302	29.1	66,301	19.3	42,025
Other vegetable (except potato) and melon farming	490 <sup>B</sup>	-2.0	21,183 <sup>B</sup>	3.7	38,732	13.6	59,915	9.9	43,678
Fruit and tree nut farming	630 <sup>B</sup>	10.5	46,794 <sup>E</sup>	30.5	25,149	56.8	71,943 <sup>E</sup>	38.6	58,368 <sup>E</sup>
Greenhouse, nursery and floriculture production	730 <sup>B</sup>	-6.4	28,941 <sup>B</sup>	-13.0	27,026	5.5	55,967	-5.0	42,126
Other crop farming	1,910 <sup>A</sup>	6.1	22,075 <sup>A</sup>	-13.3	45,212	13.6	67,287	3.1	41,878
<b>Animal production</b>	<b>21,800<sup>A</sup></b>	<b>-1.4</b>	<b>17,397<sup>A</sup></b>	<b>10.6</b>	<b>36,517</b>	<b>-5.3</b>	<b>53,915</b>	<b>-0.7</b>	<b>34,543</b>
Beef cattle ranching and farming, including feedlots	5,660 <sup>A</sup>	1.1	23,645 <sup>C</sup>	16.3	41,012	6.0	64,658	9.5	44,254
Dairy cattle and milk production	11,000 <sup>A</sup>	-5.0	12,645 <sup>A</sup>	1.0	40,246	-3.4	52,891	-2.4	33,269
Hog and pig farming	2,290 <sup>A</sup>	-1.7	15,593 <sup>A</sup>	25.9	21,045	-34.2	36,639	-17.4	18,542
Poultry and egg production	1,880 <sup>A</sup>	13.9	24,387 <sup>C</sup>	5.3	29,388	-13.6	53,775	-5.9	38,105
Other animal production	990 <sup>B</sup>	4.2	25,474 <sup>B</sup>	10.7	17,709	-26.8	43,183	-8.5	23,020
<b>Total</b>	<b>37,530<sup>A</sup></b>	<b>-1.0</b>	<b>20,346<sup>A</sup></b>	<b>6.9</b>	<b>42,267</b>	<b>0.2</b>	<b>62,613</b>	<b>2.3</b>	<b>39,521</b>

Table 7-5

**Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues from \$500,000 and over**

Farm type	2002								
	Average income of operators								
	Number of farm operators	Change 2002/2001	Off-farm income	Change 2002/2001	Net operating income	Change 2002/2001	Total income	Change 2002/2001	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>11,580<sup>A</sup></b>	<b>15.9</b>	<b>42,997<sup>A</sup></b>	<b>0.8</b>	<b>104,161</b>	<b>21.8</b>	<b>147,158</b>	<b>14.8</b>	<b>91,802</b>
Oilseed and grain farming	6,140 <sup>A</sup>	19.9	34,390 <sup>A</sup>	11.2	105,447	15.5	139,837	14.4	86,075
Potato farming	1,230 <sup>A</sup>	15.0	43,267 <sup>A</sup>	9.4	125,557	26.8	168,824	21.8	104,755
Other vegetable (except potato) and melon farming	920 <sup>A</sup>	5.7	49,791 <sup>A</sup>	10.9	77,061	0.4	126,852	4.2	87,544
Fruit and tree nut farming	490 <sup>A</sup>	8.9	59,690 <sup>A</sup>	12.1	86,851	-1.0	146,541	3.9	112,235
Greenhouse, nursery and floriculture production	1,820 <sup>A</sup>	5.2	65,925 <sup>A</sup>	-7.8	119,415	67.9	185,339	29.9	112,973
Other crop farming	970 <sup>A</sup>	29.3	39,063 <sup>A</sup>	-24.8	76,234	10.6	115,298	-4.6	66,313
<b>Animal production</b>	<b>17,090<sup>A</sup></b>	<b>2.6</b>	<b>35,431<sup>A</sup></b>	<b>-4.5</b>	<b>75,348</b>	<b>-3.0</b>	<b>110,779</b>	<b>-3.5</b>	<b>66,145</b>
Beef cattle ranching and farming, including feedlots	4,900 <sup>A</sup>	3.4	34,947 <sup>A</sup>	-14.9	71,529	49.4	106,475	19.7	65,745
Dairy cattle and milk production	4,930 <sup>A</sup>	5.3	21,736 <sup>A</sup>	-2.5	79,934	1.9	101,670	0.9	56,637
Hog and pig farming	3,310 <sup>A</sup>	-6.2	29,002 <sup>A</sup>	9.2	56,595	-48.8	85,597	-37.6	31,701
Poultry and egg production	3,080 <sup>A</sup>	4.4	55,256 <sup>A</sup>	8.7	93,184	3.7	148,440	5.5	105,916
Other animal production	870 <sup>A</sup>	17.6	70,317 <sup>E</sup>	-30.0	79,659	31.5	149,976 <sup>E</sup>	-6.9	112,989 <sup>E</sup>
<b>Total</b>	<b>28,670<sup>A</sup></b>	<b>7.7</b>	<b>38,487<sup>A</sup></b>	<b>-1.8</b>	<b>87,016</b>	<b>7.9</b>	<b>125,503</b>	<b>4.7</b>	<b>76,522</b>

Table 8

**Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, Canada<sup>1</sup>**

Farm type	2002						Total
	Operator total income group						
	Under \$10,000	\$10,000 to \$29,999	\$30,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over		
<b>Oilseed and grain farming</b>							
Number of farm operators	number	7,720 <sup>A</sup>	24,045 <sup>A</sup>	23,200 <sup>A</sup>	22,410 <sup>A</sup>	6,065 <sup>A</sup>	83,445 <sup>A</sup>
Average off-farm income	\$	7,114 <sup>A</sup>	12,954 <sup>A</sup>	22,398 <sup>A</sup>	36,669 <sup>A</sup>	85,735 <sup>A</sup>	26,700 <sup>A</sup>
Average net operating income	\$	-10,146	7,779	16,900	31,178	74,185	19,764
Average total income	\$	-3,032	20,733	39,298	67,847	159,920	46,464
<b>Potato farming</b>							
Number of farm operators	number	145 <sup>D</sup>	230 <sup>C</sup>	285 <sup>D</sup>	260 <sup>B</sup>	175 <sup>B</sup>	1,095 <sup>B</sup>
Average off-farm income	\$	7,673 <sup>D</sup>	11,640 <sup>B</sup>	21,657 <sup>D</sup>	16,324 <sup>A</sup>	34,613 <sup>D</sup>	18,546 <sup>B</sup>
Average net operating income	\$	-16,985	9,114	18,185	52,049	144,180	40,468
Average total income	\$	-9,313 <sup>E</sup>	20,754	39,842 <sup>E</sup>	68,373	178,793	59,014
<b>Other vegetable (except potato) and melon farming</b>							
Number of farm operators	number	615 <sup>C</sup>	1,135 <sup>B</sup>	485 <sup>C</sup>	450 <sup>D</sup>	110 <sup>E</sup>	2,800 <sup>B</sup>
Average off-farm income	\$	5,725 <sup>C</sup>	8,019 <sup>C</sup>	19,760 <sup>B</sup>	36,479 <sup>B</sup>	80,196 <sup>B</sup>	16,861 <sup>B</sup>
Average net operating income	\$	-6,880	10,289	20,055	29,274	54,033	13,063
Average total income	\$	-1,155	18,307	39,815	65,753	134,229 <sup>E</sup>	29,924
<b>Fruit and tree nut farming</b>							
Number of farm operators	number	885 <sup>C</sup>	2,005 <sup>B</sup>	1,455 <sup>B</sup>	1,040 <sup>B</sup>	175 <sup>C</sup>	5,565 <sup>A</sup>
Average off-farm income	\$	8,961 <sup>E</sup>	14,889 <sup>A</sup>	29,360 <sup>A</sup>	50,843 <sup>A</sup>	113,345 <sup>A</sup>	27,542 <sup>A</sup>
Average net operating income	\$	-9,853	4,789	9,096	15,910	34,154	6,566
Average total income	\$	-892 <sup>E</sup>	19,677	38,457	66,753	147,500	34,108
<b>Greenhouse, nursery and floriculture production</b>							
Number of farm operators	number	625 <sup>D</sup>	1,320 <sup>B</sup>	675 <sup>C</sup>	510 <sup>C</sup>	240 <sup>D</sup>	3,375 <sup>B</sup>
Average off-farm income	\$	4,819 <sup>C</sup>	11,886 <sup>B</sup>	23,328 <sup>B</sup>	39,813 <sup>B</sup>	94,018 <sup>B</sup>	22,893 <sup>B</sup>
Average net operating income	\$	-6,299 <sup>E</sup>	8,396	15,689	24,511	49,567	12,562
Average total income	\$	-1,481 <sup>E</sup>	20,282	39,017	64,324	143,585 <sup>E</sup>	35,455
<b>Other crop farming</b>							
Number of farm operators	number	2,695 <sup>B</sup>	6,990 <sup>A</sup>	5,000 <sup>B</sup>	3,660 <sup>B</sup>	795 <sup>B</sup>	19,125 <sup>A</sup>
Average off-farm income	\$	6,076 <sup>B</sup>	13,975 <sup>A</sup>	26,188 <sup>A</sup>	47,570 <sup>A</sup>	96,058 <sup>B</sup>	25,886 <sup>A</sup>
Average net operating income	\$	-6,828	5,872	12,376	20,783	60,063	10,904
Average total income	\$	-752	19,847	38,565	68,353	156,121	36,790
<b>Beef cattle ranching and farming, including feedlots</b>							
Number of farm operators	number	15,310 <sup>A</sup>	26,875 <sup>A</sup>	17,450 <sup>A</sup>	13,260 <sup>A</sup>	3,605 <sup>A</sup>	76,505 <sup>A</sup>
Average off-farm income	\$	7,305 <sup>A</sup>	14,728 <sup>A</sup>	25,997 <sup>A</sup>	44,366 <sup>A</sup>	106,630 <sup>B</sup>	25,280 <sup>A</sup>
Average net operating income	\$	-16,200	5,321	12,693	22,551	87,960	9,568
Average total income	\$	-8,894	20,048	38,690	66,917	194,590	34,848
<b>Dairy cattle and milk production</b>							
Number of farm operators	number	1,795 <sup>B</sup>	6,375 <sup>A</sup>	5,930 <sup>A</sup>	4,610 <sup>A</sup>	745 <sup>B</sup>	19,445 <sup>A</sup>
Average off-farm income	\$	2,655 <sup>B</sup>	3,892 <sup>B</sup>	5,049 <sup>B</sup>	7,936 <sup>B</sup>	13,922 <sup>D</sup>	5,473 <sup>A</sup>
Average net operating income	\$	-10,577	16,734	34,183	58,805	130,965	33,869
Average total income	\$	-7,922	20,626	39,233	66,741	144,887	39,342

See footnotes at the end of the table.

Table 8 – continued

**Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, Canada<sup>1</sup>**

Farm type	2002						Total
	Operator total income group						
	Under \$10,000	\$10,000 to \$29,999	\$30,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over		
<b>Hog and pig farming</b>							
Number of farm operators	number	1,195 <sup>B</sup>	1,815 <sup>B</sup>	1,415 <sup>B</sup>	820 <sup>B</sup>	255 <sup>C</sup>	5,505 <sup>A</sup>
Average off-farm income	\$	5,598 <sup>B</sup>	9,000 <sup>B</sup>	18,826 <sup>C</sup>	19,374 <sup>A</sup>	55,107 <sup>E</sup>	14,492 <sup>B</sup>
Average net operating income	\$	-16,763	10,693	20,333	48,316	119,658	17,741
Average total income	\$	-11,165	19,693	39,159	67,690	F	32,232
<b>Poultry and egg production</b>							
Number of farm operators	number	555 <sup>D</sup>	1,080 <sup>C</sup>	830 <sup>B</sup>	775 <sup>B</sup>	295 <sup>C</sup>	3,545 <sup>A</sup>
Average off-farm income	\$	F	10,004 <sup>B</sup>	14,845 <sup>B</sup>	23,744 <sup>B</sup>	53,378 <sup>C</sup>	16,350 <sup>B</sup>
Average net operating income	\$	-7,756	9,615	23,196	45,839	99,197	25,659
Average total income	\$	F	19,619	38,041	69,583	152,575	42,008
<b>Other animal production</b>							
Number of farm operators	number	3,240 <sup>B</sup>	5,035 <sup>B</sup>	2,740 <sup>B</sup>	2,205 <sup>B</sup>	1,045 <sup>C</sup>	14,265 <sup>A</sup>
Average off-farm income	\$	7,478 <sup>B</sup>	18,270 <sup>B</sup>	35,907 <sup>B</sup>	57,860 <sup>A</sup>	212,980 <sup>B</sup>	39,649 <sup>B</sup>
Average net operating income	\$	-16,539	1,585	5,274	10,460	12,824	366
Average total income	\$	-9,061	19,855	41,181	68,321	225,803	40,016
<b>Total</b>							
Number of farm operators	number	34,780 <sup>A</sup>	76,915 <sup>A</sup>	59,465 <sup>A</sup>	50,000 <sup>A</sup>	13,505 <sup>A</sup>	234,670 <sup>A</sup>
Average off-farm income	\$	6,754 <sup>A</sup>	13,084 <sup>A</sup>	22,632 <sup>A</sup>	37,529 <sup>A</sup>	96,344 <sup>A</sup>	24,566 <sup>A</sup>
Average net operating income	\$	-13,257	7,150	16,472	29,977	76,626	15,349
Average total income	\$	-6,503	20,235	39,103	67,506	172,970	39,915

1. The distribution of farm operators includes only operators of a single unincorporated farm.



**Table 9-1**
**Average total income of farm operators by quintile, unincorporated sector by province<sup>1</sup>**

Province	2002					
	Quintiles <sup>2</sup>					
	Q1	Q2	Q3	Q4	Q5	Total
	dollars					
<b>Canada</b>	<b>-1,762</b>	<b>19,577</b>	<b>31,654</b>	<b>47,543</b>	<b>102,542</b>	<b>39,915</b>
Newfoundland and Labrador	4,540	16,560	29,009	43,556	76,236	33,225
Prince Edward Island	-13,585	16,639	27,959	42,660	99,116	34,511
Nova Scotia	-983	16,649	27,819	43,567	92,638	35,984
New Brunswick	-2,741	15,336	28,179	45,322	100,495	37,685
Quebec	-1,980	17,661	27,520	40,280	75,514	31,802
Ontario	-3,839	18,837	31,487	48,064	102,045	39,327
Manitoba	-2,828	17,967	29,044	43,140	95,420	36,554
Saskatchewan	445	21,205	33,176	48,387	96,742	39,990
Alberta	-205	21,910	34,983	53,213	120,881	46,215
British Columbia	-4,363	15,892	28,381	44,131	113,247	39,478

1. The distribution of farm operators includes only operators of a single unincorporated farm.

2. Quintiles are a measure of the distribution of total income. Average total income is calculated within these quintiles (first quintile (Q1), second quintile (Q2), third quintile (Q3), fourth quintile (Q4), fifth quintile (Q5)). Q1 = 0% to 20%, Q2 = 21% to 40%, Q3 = 41% to 60%, Q4 = 61% to 80%, Q5 = 81% to 100%.

**Table 9-2**
**Average total income of farm operators by quintile, unincorporated sector by farm type, Canada<sup>1</sup>**

Farm type	2002					
	Quintiles <sup>2</sup>					
	Q1	Q2	Q3	Q4	Q5	Total
	dollars					
<b>Crop production</b>	<b>4,742</b>	<b>22,717</b>	<b>35,183</b>	<b>51,650</b>	<b>104,012</b>	<b>43,660</b>
Oilseed and grain farming	6,358	25,067	37,771	54,573	108,559	46,464
Potato farming	-1,138	26,099	F	66,231	161,317	59,014
Other vegetable (except potato) and melon farming	-2,202	12,313	21,926	38,262	79,152	29,924
Fruit and tree nut farming	1,542 E	17,150	28,428	42,176	80,663	34,108
Greenhouse, nursery and floriculture production	-554 E	15,926	26,452	41,244	93,684	35,455
Other crop farming	2,979	18,538	29,504	43,506	89,183	36,790
<b>Animal production</b>	<b>-7,490</b>	<b>16,817</b>	<b>28,243</b>	<b>43,512</b>	<b>100,358</b>	<b>36,290</b>
Beef cattle ranching and farming, including feedlots	-8,906	15,875	26,957	41,755	98,552	34,848
Dairy cattle and milk production	3,881	23,353	34,602	48,167	86,651	39,342
Hog and pig farming	-13,054	14,424	26,623	41,366	90,387	32,232
Poultry and egg production	F	18,821	31,603	50,592	111,940	42,008
Other animal production	-11,413	14,009	25,400	43,780	128,394	40,016
<b>Total</b>	<b>-1,762</b>	<b>19,577</b>	<b>31,654</b>	<b>47,543</b>	<b>102,542</b>	<b>39,915</b>

1. The distribution of farm operators includes only operators of a single unincorporated farm.

2. Quintiles are a measure of the distribution of total income. Average total income is calculated within these quintiles (first quintile (Q1), second quintile (Q2), third quintile (Q3), fourth quintile (Q4), fifth quintile (Q5)). Q1 = 0% to 20%, Q2 = 21% to 40%, Q3 = 41% to 60%, Q4 = 61% to 80%, Q5 = 81% to 100%.

# Data sources and methodology

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The following information should be used to ensure a clear understanding of the basic concepts that define the data provided in this product, of the underlying methodology of the survey, and of key aspects of the data quality. This information will provide you with a better understanding of the strengths and limitations of the data, and of how they can be effectively used and analysed. The information may be of particular importance to you when making comparisons with data from other surveys or sources of information, and in drawing conclusions regarding changes over time, differences between geographic areas and differences among sub-groups of the target population.

Each year, the Net Income Stabilization Account and Taxation Data Program (NISA/TDP) samples unincorporated and incorporated taxfiler records to estimate a range of agricultural financial variables. Detailed revenue and expenses, and off-farm income of operators and their families compose the variables produced by the NISA/TDP.

## General methodology

### Universe

The Statistical Universe File — T1<sup>1</sup> and the Statistical Universe File — T2<sup>2</sup> of Canada Revenue Agency (CRA) contain the NISA/TDP universe for the unincorporated and incorporated sectors respectively. The Statistical Universe File — T3, also from CRA, contains the universe for the communal farming organizations.

### Target population

The target population consists of all unincorporated and incorporated farms in Canada. Since the 1993 taxation year, it has also encompassed all communal farming organizations in Canada.

### Sampling frame

The sampling frame for unincorporated farms contains all individuals who report either positive gross farm income or non-zero net farm income from self-employment on their CRA T1 General — Income Tax and Benefit Return. For incorporated farms, the sampling frame is made up of all corporations within the ten provinces and the territories that are classified as farms according to the North American Industry Classification System (NAICS) and that have sales of \$25,000 or more. To be classified as a farm in NAICS, 50% or more of the sales has to come from agricultural activities. The sampling frame does not include taxfilers in multiple jurisdictions (more than one province), non-Canadian residents or non-resident corporations, because they are beyond its scope. The frame also includes all communal farming organizations that report either positive gross farm income or non-zero net farm income on their CRA T3 Trust — Income Tax and Information Return.

### Sources of data

The estimates presented in this publication are compiled from data extracted from CRA — Taxation returns filed by farmers.<sup>3</sup>

For the unincorporated sector, these returns comprise the following:

1. Refers to the *Self-Employment File for Agriculture (SEFA)*.
2. Refers to the *CORTAX (Corporation Tax Processing System) file*. Prior to reference year 2001, the source for the incorporated operations was the *CORPAC (corporate accounting and collection system) file*.
3. An evaluation of data quality is presented in the section on *Data accuracy*.

- a T1 General — Income Tax and Benefit Return which provides the source of all income (wages and salaries, net off-farm self-employment income, investment income, pension income, government social transfers and other off-farm income). This form serves as a source of off-farm income statistics. Data from the Canada Child Tax Benefit File supplement data on off-farm income.
- a Statement of Farming Income and Expenses of the farm operation. Taxfilers may elect to use the form<sup>4</sup> T2042 — Statement of Farming Activities provided by CRA in the Farming Income Tax Guide or their own statement to report detailed revenue and expense data.
- a statement for the Net Income Stabilization Account. The taxfilers who participate in the Net Income Stabilization Account (NISA) program use the form T1163, Statement A — NISA Account Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they have more than one farming operation, they use the form T1163 for one operation and a separate form T1164, Statement B — NISA Account Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.

For the incorporated sector, the statistics on detailed revenues and expenses were compiled from the T2 Corporation — Income Tax Return and financial statements, up to and including 1999 data year. Since the 2000 taxation year, corporate farming data have been gathered from the General Index of Financial Information (GIFI).<sup>5</sup>

### Provincial allocation and stratification of the sampling frame for the unincorporated farms

The sampling frame for the unincorporated farms is stratified by province and territory. There is also a pre-specified sample (farms selected based on particular characteristics) to satisfy various requirements of the Whole Farm Data Projects. The predetermined total sample size of the survey is allocated, using the square-root allocation algorithm, to ensure adequate representation of all provinces, except Newfoundland and Labrador and the three territories where a census is performed. Following the square-root allocation, a substantial number of records are manually inserted to make adjustments for estimation errors (particularly to lower the coefficient of variation) and to improve quality in general.

Aside from the three territories and Newfoundland and Labrador, each province is sub-divided into a maximum of eight strata whose boundaries are based on gross farm income. The smallest two upper stratum boundaries and sampling rates are fixed manually while the highest stratum, called the take-all, has its lower boundary calculated according to the "sigma-gap" rule. The remaining, intermediate strata (three to six, where applicable) all have their upper boundaries determined by Sethi's algorithm.<sup>6</sup>

### Sample allocation

Once the population strata boundaries and the provincial distribution of the sample size have been determined, the sample chosen is distributed within the strata. The two smallest strata are predetermined and have fixed sampling rates. As well, the largest stratum is take-all. To determine the sample size of the other strata, the Neyman allocation method, which minimizes the coefficient of variation for each province, is used.

Once Neyman allocation is completed, some manual adjustments were required to recalibrate the optimal number of provincial strata obtained through Sethi's algorithm to a long-established set of parameters with a predetermined (usually lower) number of provincial strata. This adjustment typically resulted in manually assigning the take-all to a stratum numbered lower than eight and overriding its Neyman's sampling percentage to one hundred, thus also absorbing any higher strata and so aligning overall to the desired number of provincial strata. In 2002, the sampling rates of the unincorporated sector varied from a complete census in Newfoundland and Labrador and the three territories to about 25% in Quebec.

4. It could be a printed form or an electronic form.

5. The GIFI is an index of items generally found on balance sheets and income statements. Each item has its own field code, which allows us to obtain financial information in a codified format. It could be a printed form or an electronic form.

6. The Sethi's algorithm is described in Sethi, V. K. "A Note on Optimum Stratification of Populations for Estimating the Population Means", *Australian Journal of Statistics*, Vol. 5, 1963, pp. 20-33.

Since the 1996 taxation year, a substantial number of electronic tax returns have been used to complete the unincorporated sample of the taxation data and since the 1997 taxation year, a substantial number of joint NISA-CRA tax returns have also been used. When CRA receives an electronic tax return or a joint NISA-CRA tax return, it is classified as "clean" or "unclean" depending on whether it satisfies all the editing rules. "Clean" returns are added to the taxation data sample since there is no additional cost. Because "unclean" returns involve verification and correction costs to make them usable, they are sampled at the same sampling rates used for taxation data.

### **NAICS code assignment**

Starting with the 2001 taxation year, the corporations in the sampling frame are classified by farm type using the six-digit NAICS code. Shortened (two-digit) NAICS codes are applied to each observation based upon its corresponding six-digit code. The shorter codes are truncated according to the third and fourth digits of the six-digit NAICS code. To prepare for the allocation of the sample, the less significant two-digit NAICS codes are grouped together to reduce the number of strata. Therefore, only four or five two-digit NAICS codes per province are used individually and the remaining codes are amalgamated to form a general NAICS code.

The NAICS codes replace the less detailed three-digit Standard Industrial Classification (SIC) codes that were used up to 2000 taxation year.

### **Provincial allocation and stratification of the sampling frame for the incorporated farms**

The predetermined total sample size of the survey is allocated, using the square-root allocation algorithm, to ensure adequate representation of all provinces, except the Atlantic provinces and the territories where a census is performed.

Each two-digit NAICS code/province combination is divided into a maximum of three sub-strata (one take-all and two take-some) based on the sales. (The variable sales reflects income from all sources and not necessarily strictly agriculture). Both the lower boundary of the first stratum (\$25,000) and the upper boundary of the third stratum in each NAICS code/province combination are manually specified. The upper boundary of the first stratum (equivalent to the lower boundary of the second stratum) is determined by Sethi's algorithm.

### **Sample allocation**

The sample sizes of the take-some strata are determined using the Neyman allocation process which minimizes the coefficient of variation at the provincial level. In the incorporated sector, the sampling rates varied from a complete census in the Atlantic provinces to about 43% in Ontario in 2002. Overall, about one in two farms is sampled at the national level.

### **Sample selection of unincorporated and incorporated farms**

Until the 2001 taxation year, for both the unincorporated and the incorporated farms, the strata boundaries used to change each year. However, the 2001 taxation year was the base year for a longitudinal survey and the strata boundaries did not change in 2002.

Once the sample allocation within the strata is completed, the sample is selected using a stratified pseudo-random sampling technique. Each record that is eligible for selection is assigned a three-digit hash number using a pseudorandom number generator to generate a number between 000 and 999. Hash numbers are derived from the Social Insurance Number (SIN) for the unincorporated farms and from the Business Number (BN) for the incorporated farms. Thus, when selecting a proportion  $p$  of records in a stratum where  $p$  is a value in the interval  $[000,999]$ , all hashes which have their last three digits less than or equal to  $p$  are chosen. The same SIN (or same BN) will produce the same hash number to be assigned to that record, so identical SIN (or BN) will be chosen year after year. This is necessary to ensure the longitudinal aspect of the survey. Furthermore, when the record crosses stratum boundaries, it will always be included if moving upwards. Conversely, it will be pre-specified if moving downwards.

For the 2002 taxation year, the sample included about 207,500 returns. Of these returns, about 184,300 were classified as farms according to the NAICS (171,200 unincorporated farms and 13,100 incorporated farms).

### **Data processing**

Statistics Canada (STC) sends the sample selection specifications to CRA. Unincorporated farm data originating from printed forms are captured by CRA staff at several CRA regional taxation centres and forwarded to STC in electronic format. CRA also supplies STC with the electronically filed returns and with data from the joint NISA-CRA farming return throughout the year. All NISA returns are processed at the Winnipeg Tax Centre.

For the incorporated sector, STC captured all of the financial data (i.e., detailed revenues and expenses) from corporate farm taxation returns up to and including the 1999 data year. Since the 2000 taxation year, corporate farming data have been supplied electronically by CRA from a file termed General Index of Financial Information (GIFI).

Data from all sources are subjected to a series of customized editing and imputation procedures designed and updated annually by Statistics Canada.

Detailed edit programs identify errors, inconsistencies, extreme values, etc. in the captured data. Data that fail to meet the predetermined criteria are referred to subject-matter specialists for appropriate action. As a final check, records of the 25 taxfilers that contribute the most for each income and expense item at the provincial level are analysed further.

Once all records have passed through the editing steps, those requiring imputation are identified and isolated. A process of donor imputation is used in cases where taxfilers failed to itemize (all or part of) their revenues and expenses. This involves the use of what is known as the "nearest neighbor approach" to impute a value to a field. For example, if a farm taxfiler reports only a lump-sum figure for fertilizers, pesticides, and seed items, then an imputation will break down this aggregate figure into its component parts. The particular record is isolated and identified as a "recipient". A computer search is then made among the remaining records to identify the taxfiler that most closely matches the characteristics of the "recipient". This record would have reported values in the fields requiring imputation and have a "similar" farm type, geographic region and value of total farm expenses as the "recipient". For this example, the values reported by the donor for the three items specified above are summed and the proportion each represents of the summed value is calculated. This same proportion is then used to split the aggregate value reported by the 'recipient' into the component parts.

### **Estimation**

#### **Farm revenues and expenses**

Total farm revenue and expense items are estimated by inflating the in-sample revenue and expense items using an estimation weight. To represent the entire population, each entity is assigned a weight, which reflects the proportion of the population actually observed in the sample, multiplied by the partnership share of the entity (in the case of unincorporated farms). The pre-specified units are self-representing (estimation weight equals one) as they are included in the sample with certainty. The calculated weighted revenue and expense items are summed by domain to produce the total revenue and expense items. A domain is defined as a region, a type of farm, a revenue class or a combination of these variables.

#### **Off-farm income**

Items in total operator's off-farm income are estimated using the same approach as in the case of farm items except that the "weight" is not multiplied by the partnership share of the entity. However, the weight of entities involved in more than one farm is divided by the number of occurrences. These procedures also take into account corporations that do not provide the social insurance number of shareholders on their tax return. The calculated weighted off-farm income items are summed by domain to produce the total off-farm income items. These procedures take into account the possibility that the sampled records reporting farm income could include sales that should not be considered as agricultural sales.

For statistical purposes, the estimates presented in the publication cover farm operators of one or more unincorporated farms (with total farm operating revenues equal to or greater than \$10,000) or incorporated farms (with total farm operating revenues of \$25,000 and over).

Data for the three territories are excluded. Data for non-farmers, as defined in the section Data quality, concepts and methodology — Glossary, are also excluded.

### **Data confidentiality**

STC maintains a strict level of data confidentiality. All tabulated data are subject to confidentiality restrictions prior to release. Several computerized checks are performed on all data to prevent the publication or disclosure of any confidential information.

For each of the tabulations produced, the estimated number of farms is rounded to the base of 5 and the estimates for the other variables in that table are adjusted by a variable factor. Each estimated number of farm operators is rounded to the base of 10. This method preserves the confidentiality of the data, without jeopardizing the quality of the actual estimates.

### **Reference period**

The series on farm operators contained in this data product are based on the 2002 taxation year. Information for tax purposes is collected in the year following the taxation year being reported upon; in this case, 2002 data were collected in 2003.

### **Revisions**

Data from the NISA/TDP are not subject to revision.

# Concepts and variables measured

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## Characteristics

The major variables measured are operating revenues, operating expenses, net operating income, off-farm income, total income and total income **adjusted for** capital cost allowance of farm operators. The estimates are produced at different aggregation levels such as province, type of farm and revenue class. (More detailed definitions of variables and other concepts can be found in the section Data quality, concepts and methodology — Glossary at the end of this document.)

**Operating revenues:** agricultural sales, program payments and insurance proceeds as well as custom work and machine rental, rental income and miscellaneous revenues. (Inter-farm sales are included in these revenues.)

**Operating expenses:** the business costs incurred by a farm operation in the production of agricultural commodities. (Inter-farm purchases are included in these costs but capital cost allowance is excluded.)

**Net operating income:** the profit or loss of the farm operation measured by total operating revenues less total operating expenses, excluding capital cost allowance, the value of inventory adjustments and other adjustments, for tax purposes.

**Off-farm income:** the sum of six sources of income: wages and salaries, net off-farm self-employment income, investment income, pension income, government social transfers (excluding pension amounts) and other off-farm income.

**Total income:** the sum of the net operating income and off-farm income of incorporated or unincorporated farmers involved in one or more farm operations.

**Total income adjusted for capital cost allowance:** the sum of the net operating income **adjusted for** capital cost allowance (e.g., net operating income less capital cost allowance) and the off-farm income of incorporated or unincorporated farmers involved in one or more farm operations.

## Industrial classification

Starting with the 2001 reference year, the NISA/TDP has adopted the North American Industry Classification System (NAICS).

The NAICS is an industry classification system that was developed by the statistical agencies of Canada, Mexico and the United States. Created against the background of the North American Free Trade Agreement, NAICS is designed to provide common definitions of the industrial structure of the three countries and a common statistical framework to facilitate the analysis and the comparability of the three economies. NAICS is based on a production-oriented or supply-based conceptual framework. This means that producing units that use similar production processes are grouped together in NAICS. By grouping businesses that use similar production processes, data classified according to NAICS are more suitable for the analysis of production related issues such as productivity or industrial performance.

The NAICS has a hierarchical structure and uses a six-digit numbering system. The first two digits designate the sector (the agriculture sector is part of 11—Agriculture, Forestry, Fishing and Hunting), the third digit represents the subsector, the fourth indicates the industry group, the fifth represents the industries, and the sixth digit designates national industries. (NAICS with Canadian detail is designated NAICS Canada.)

NAICS replaces both the 1980 Standard Industrial Classification for Establishments (SIC-E) and the 1980 Standard Industrial Classification for Companies and Enterprises (SIC-C). Consult Appendix I to obtain a complete set of farm types available in the NISA/TDP.

Data for 2000 and for previous years have been recalculated to the new classification system. Each record has been revisited and the farm type has been reassigned according to the new classification.



## Data accuracy

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The statistics contained in this publication are estimates derived from a random sample of income tax returns and, as such, are subject to sampling and non-sampling errors. The quality of the estimates thus depends on the combined effect of these types of errors. The methodology of this survey has been designed to control errors and to reduce the potential effects of these. However, the results of the survey remain subject to error — e.g., coverage, response and processing error, and errors as a result of non-response.

### Sampling errors

These errors arise because observations are made only on a sample and not on the entire population. The sampling error depends on such factors as the size of the sample, the variability of the characteristic of interest in the population, the sampling design and the method of estimation. For example, for a given sample size, the sampling error will depend on the stratification procedure employed, allocation of the sample, choice of the sampling units and method of selection.

In sample surveys, since inference is made about the entire population covered by the survey on the basis of data obtained from only a part of the population, the results are likely to be different than if a complete census was taken under the same general survey conditions. The most important feature of probability sampling is that the sampling error can be measured from the sample itself.

### Non-sampling errors

These errors are present whether a sample or a complete census of the population is taken. Non-sampling errors may be introduced at various stages of data processing (such as coding, data entry, editing, weighting, tabulation, etc.) and include response errors introduced by the taxfilers as a result of misclassifications. All efforts are undertaken to minimize non-sampling errors through extensive edits and data analysis, but some of these errors are outside the control of Statistics Canada. Specifically, CRA tax forms are designed for the collection of income data for tax purposes and not for survey purposes.

### Sampling error measures

The sample used in the survey is one of a large number of all possible samples of the same size that could have been selected using the same sample design under the same general conditions. If it was possible that each one of these samples could be surveyed under essentially the same conditions, with an estimate calculated from each sample, it would be expected that the sample estimates would differ from each other. The average estimate derived from all these possible sample estimates is termed the expected value. The expected value can also be expressed as the value that would be obtained if a census enumeration was taken under identical conditions of collection and processing. An estimate calculated from a sample survey is said to be precise if it is near the expected value.

Sample estimates may differ from this expected value of the estimates. However, since the estimate is based on a probability sample, the variability of the sample estimate with respect to its expected value can be measured.

Guides to the precision (reliability) of sample estimates or potential size of sampling errors are provided through sampling variance (defined as the average, over all possible samples, of the squared difference of the estimate from its expected value) or the standard error (square root of the sampling variance) of the estimates. The standard error and variance are measures of precision in absolute terms. The coefficient of variation (CV), defined as the standard error divided by the sample estimate, is a measure of precision in relative terms. For comparison purposes one may

more readily compare the sampling error of one estimate to the sampling error of another estimate, through the use of the CV. In this publication, the CV is used to measure the sampling error of the estimates.

The estimates contained in this publication have been assigned a letter to indicate their CV (expressed as a percentage). The letter grades represent the following CVs:

**Text table 1**

**CV rating system**

CV Range	Symbol	Meaning
0.00% to 4.99%	A	Excellent
5.00% to 9.99%	B	Very good
10.00% to 14.99%	C	Good
15.00% to 24.99%	D	Acceptable
25.00% to 34.99%	E	Use with caution
35.00% and more	F	Too unreliable to be published

The variability in the estimate can be obtained by constructing confidence intervals around the estimate using the estimate and the CV. Thus, for our sample, it is possible to state with a given level of confidence that the confidence interval constructed around the estimate will cover the expected value. For example, if an estimate of \$15,000,000 has a CV of 10%, the standard error will be \$1,500,000 or the estimate multiplied by the CV. It can then be stated that the interval whose length equals the standard deviation about the estimate, i.e., between \$13,500,000 and \$16,500,000, will cover the expected value over repeated surveys, 68% of the time. Or, it can be stated that the interval whose length equals two standard deviations about the estimate, i.e., between \$12,000,000 and \$18,000,000, will cover the expected value over repeated surveys, 95% of the time.

The CV is not always a good indicator of the precision for some variables. This is particularly true when the different values of a variable are positive and negative. In that case, the standard error of the estimate tends to be large and the estimate tends to be small or approaching zero, thus resulting in a high CV. Therefore, the estimate might be near the exact population value and, at the same time, be rated as being unreliable. The variables net operating income, net market income and net market income **adjusted for** capital cost allowance (CCA) are in that situation and therefore, the CVs calculated for these variables are not used. In order to give an indication of their precision, these variables have been assigned a data quality symbol based on the CV of variables from which they are derived.

For example, while net operating income values may fluctuate around zero, we have two distinct components (total operating revenues and total operating expenses) for which we can calculate CVs. Data quality symbols are assigned as follows: 1) When the CV of both components is below 35.00% and the CV of at least one of the two components is between 25.00% and 34.99%, the symbol “E” is assigned. This symbol means that the estimate should be used with caution. 2) When the CV of at least one component is equal to or greater than 35.00%, the symbol “F” is assigned. This symbol means that the estimate is too unreliable to be published. 3) When the CV of both components is below 25.00%, no symbol is assigned. The quality of the estimates not accompanied by a data quality symbol is assessed to be “acceptable or better”.

Variables for which a CV cannot be calculated have been handled in a similar manner.<sup>1</sup>

**Non-sampling error measures**

The exact population value is aimed at or desired by both a sample survey as well as a census. We say the estimate is accurate if it is near this value. Although this value is desired, we cannot assume that the exact value of every unit in the population or sample can be obtained and processed without error. Any difference between the expected

1. The CV for the variables total income and total income **adjusted for** capital cost allowance cannot be evaluated. Total income is the sum of off-farm income and net operating income and is calculated in two different steps.

value and the exact population value is termed the bias. Systematic biases in the data cannot be measured by the probability measures of sampling error as previously described. The accuracy of a survey estimate is determined by the joint effect of sampling and non-sampling errors.

However, in the context of this survey of administrative tax records, no measures of the non-sampling errors have been developed.

## Data limitations

Users of data from the Net Income Stabilization Account and Taxation Data Program (NISA/TDP) should be aware of the following limitations:

i) The data reported on the tax return do not always make it possible to assign the appropriate farm type.

Consider the following examples:

- Many taxfilers in Quebec do not itemize the type of crop sold. Prior to the 1993 taxation year, their farm was typed as “crops unspecified”. Under the NAICS-based structure, these farms are classified to 111999, All other miscellaneous crop farming. For purposes of statistical tabulations, these farms are classified to 1119, Other crop farming, thus underestimating the figures for other crop farming types such as Oilseed and grain farming (1111), Potato farming (111211), Other vegetable (except potato) and melon farming (111219), and Fruit and tree nut farming (1113) for Quebec and, therefore, for Canada. In 1992, 980 farms involved in Other crop farming, received 50% and over of their sales from these “unspecified crops”. The total operating revenues and expenses of the estimated 980 farms amounted to \$85.5 million and \$63.6 million respectively. This limitation has been addressed by subject matter specialists. Since the 1993 taxation year, the “unspecified crop” revenues have been allocated according to the crop type.
- Depending on the type of tax returns, taxfilers may not have to provide detailed information on fruits and vegetables when filling their tax returns. Melons may be classified under either fruits or vegetables. When detailed information is provided, all melons, including watermelons and cantaloupes, are included with vegetables in the NISA/TDP. However, until the 2000 reference year, watermelons were included with fruits. This misclassification and the fact that melons may be recorded under fruits by taxfilers may result in an overestimation of the number of farms classified to 1113, Fruit and tree nut farming and in an underestimation of the number of farms classified to 111219, Other vegetable (except potato) and melon farming. (All cases similar to this one are discussed in Appendix II — Further notes on data limitations).

ii) The differentiation between a farmer and a non-farmer is not always evident. For example, one may not be able to identify individuals whose farm income comes from a crop share agreement based on the information provided on the tax return. They are considered farmers even though they are not involved in a farming operation.

iii) The estimates are slightly altered by the confidentiality method used. Each estimated number of farms and farm operators is randomly rounded and then, the estimates of the other variables are adjusted by a variable factor.

iv) Under the *Income Tax Act*, taxfilers can report on a cash or accrual basis. This may result in some distortions when making year-to-year comparisons.

v) The imputation of missing values may affect the accuracy of the tabulations.

## Comparability of data and related sources

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Comparisons of the Net Income Stabilization Account and Taxation Data Program (NISA/TDP) estimates with other Statistics Canada sources such as the Census of Agriculture, the Farm Financial Survey and the Agriculture economic statistics (AES) series are affected by differences in concepts, methods and coverage. The combined effect of these differences may result in substantial discrepancies in level estimates and in trends. For example, the NISA/TDP estimates on operating revenues and expenses are not directly comparable with other sources. As a result of the residual method used to derive net income, relatively small differences in either operating revenues or expenses can result in relatively large differences in net income level and yearly change.

### Changes over time

The following changes in the data series over time should be taken into account when comparing NISA/TDP data from year-to-year.

- The definition of a farm was expanded in 1995 to include operations that produced only Christmas trees. Prior to the 1995 taxation year, only farms that produced Christmas trees as well as other agricultural products were included in the estimates. Operations that produced only Christmas trees are also included in the AES series since 1997.
- Starting in 2000, the total wages and salaries in the statistical series on off-farm operator income includes tax-exempt employment income earned on an Indian reserve.
- Starting in 2000, only Registered Retirement Savings Plan (RRSP) income of people aged 65 or older is included in the statistical series on off-farm operator income. RRSP income is part of other off-farm income.

With the introduction of the North American Industry Classification System, hatcheries became part of the agriculture sector in 1997. The following difference should be considered when comparing the NISA/TDP data with other sources of data based on NAICS.

Starting with the 2001 reference year, the NISA/TDP estimates include hatcheries. However, the sales of hatching eggs by poultry and egg farms are included in the NISA/TDP estimates since 1996.

Hatchery receipts are included in the AES series since 1997. With hatcheries becoming part of the agriculture sector, receipts from the sales of eggs to hatcheries in the same province are considered inter-farm sales and are excluded from the estimates. Only sales to hatcheries outside of the province are included in the estimates. (Intra-provincial purchases of both eggs by hatcheries and chicks from poultry and egg farms are considered inter-farm purchases and are excluded from the estimates.)

The 1996 definition of a census farm was expanded from the definition used in 1991 to include, in addition of operations that produced only Christmas trees, commercial poultry hatcheries.

Finally, hatcheries are included in the FFS estimates starting with the 2002 reference year.

# Glossary

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**Average:** The estimate of a cell divided by the number of operators included in the domain. A domain is defined as a region, a type of farm, a revenue class, a combination of these variables, etc.

**Capital cost allowance:** A tax term for depreciation used to define the portion of the cost of the depreciable property, such as equipment and buildings, that is tax-deductible. After the calculation of the capital cost allowance, farmers may deduct any amount up to the maximum allowable.

The estimated amount of capital cost allowance (CCA) claimed by farm operators is shown in certain tables of the publication. Net market income **adjusted for** CCA and total income **adjusted for** CCA are also shown in certain tables.

**Depreciation:** The loss in value of an asset over its estimated life due to wear and tear and obsolescence. (For tax purposes, depreciation is represented by the capital cost allowance, i.e., an amount deducted from income to account for annual depreciation costs at a rate specific to the depreciable capital item.)

**Farm operations:** Unincorporated farms with gross operating revenues of \$10,000 or more, and incorporated farms with sales of \$25,000 or more, for which 50% or more of their sales come from agricultural activities.

**Farm type (classification):** The farm type classification is based on the percentage of the sales of the major commodity or commodity group. For example, to be classified as a hog and pig farming operation, 50% or more of the farm's agricultural sales must come from the sale of hogs. A farm with less than 50% of sales from hogs is not classified as a hog and pig farming operation.

Farm types are based on the North American Industry Classification System (NAICS). NAICS divides establishments in the agriculture sector in two subsectors: crop production and animal production.

- **Crop production (NAICS code 111):** This subsector comprises establishments, such as farms, orchards, groves, greenhouses and nurseries, primarily engaged in growing crops, plants, vines, trees and their seeds (excluding those engaged in forestry operations). Industries have been created taking into account input factors, such as suitable land, climatic conditions, type of equipment, and the amount and type of labour required. The production process is typically completed when the raw product or commodity grown reaches the "farm gate" for market, that is, at the point of first sale or price determination. An establishment is classified to a NAICS industry or a national level industry within this subsector provided that 50% or more of the establishment's agricultural production consists of the crops of the industry. Establishments with 50% or more in crop production and with no one product or family of products of an industry accounting for 50% of the production are treated as combination crop farms and classified to 11199, All other crop farming, except for establishments with 50% or more in the production of oilseeds and grains, which are classified to 11119, Other grain farming.

For the purpose of this publication, six farm types are presented under the **Crop production** subsector:

- **Oilseed and grain farming (NAICS code 1111):** This industry group comprises establishments primarily engaged in growing oilseeds and grains. Establishments primarily engaged in producing seeds are classified in the appropriate crop industry.
- **Potato farming (NAICS code 111211):** This Canadian industry comprises establishments primarily engaged in growing potatoes and seed potatoes, except sweet potatoes.

- **Other vegetable (except potato) and melon farming (NAICS code 111219):** This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing vegetables and melons. Establishments primarily engaged in producing vegetable and melon seeds, except seed potatoes, and vegetable and melon bedding plants are also included in this industry.
- **Fruit and tree nut farming (NAICS code 1113):** This industry group comprises establishments primarily engaged in growing fruit and nuts.
- **Greenhouse, nursery and floriculture production (NAICS code 1114):** This industry group comprises establishments primarily engaged in growing crops of any kind under cover, growing nursery crops and growing flowers. "Under cover" includes in greenhouses, cold frames, cloth houses, and lath houses. The crops grown are removed at various stages of maturity.
- **Other crop farming (NAICS code 1119):** This industry group comprises establishments, not classified to any other industry group, primarily engaged in growing crops, such as tobacco, peanuts, sugarbeets, cotton, sugar cane, hay, agave, herbs and spices, mint, hops, and hay and grass seeds. Combination crop farming and the gathering of maple sap are included in this industry group.
- **Animal production (NAICS code 112):** This subsector comprises establishments, such as ranches, farms and feedlots, primarily engaged in raising animals, producing animal products and fattening animals. Industries have been created taking into account input factors such as suitable grazing or pasture land, specialized buildings, type of equipment, and the amount and type of labour required. An establishment is classified to a NAICS industry or a national level industry within this subsector provided that 50% or more of the establishment's agricultural production consists of the products of that industry. Establishments with 50% or more in animal production and with no one product or family of products of an industry accounting for 50% of the production are treated as combination animal farms and classified to 11299, All other animal production.

For the purpose of this publication, the **Animal production** subsector is divided in five different farm types:

- **Beef cattle ranching and farming, including feedlots (NAICS code 112110):** This Canadian industry comprises establishments primarily engaged in raising and fattening cattle. The raising of cattle for dairy herd replacements is also included in this industry.

Exclusion(s): Establishments primarily engaged in milking dairy cattle (Dairy cattle and milk production).

- **Dairy cattle and milk production (NAICS code 112120):** This Canadian industry comprises establishments primarily engaged in milking dairy cattle.

Exclusion(s): Establishments primarily engaged in: raising, feeding or fattening cattle (Beef cattle ranching and farming, including feedlots); raising dairy herd replacements (Beef cattle ranching and farming, including feedlots); milking goats (Goat farming).

For farms involved in dairy cattle and milk production, the rule of 50% or more is altered slightly—only 40% or more of agricultural sales are derived from the sale of dairy products and 10% or more from raising and selling dairy cattle.

- **Hog and pig farming (NAICS code 112210):** This Canadian industry group comprises establishments primarily engaged in raising hogs and pigs.
- **Poultry and egg production (NAICS code 1123):** This industry group comprises establishments primarily engaged in breeding, hatching and raising poultry for meat or egg production.

Up to taxation year 2000, hatcheries are not included in the Net Income Stabilization Account and Taxation Data Program (NISA/TDP) estimates.



- **Other animal production (NAICS code 112A):** NAICS code 112A, which has been created by the Agriculture Division of Statistics Canada, is a combination of the two following industry groups: Sheep and goat farming (NAICS code 1124) and Other animal production (NAICS code 1129). The first industry group comprises establishments primarily engaged in raising sheep and goats, and feeding or fattening lambs. The second industry group comprises establishments, not classified to any other industry group, primarily engaged in raising animals, such as bees, horses and other equines, rabbits and other fur-bearing animals, llamas, deer, worms, crickets, laboratory animals and companion animals, for example dogs, cats, pet birds and other pets. The production of animal products, such as honey and other bee products, is also included. Establishments primarily engaged in raising a combination of animals, classified in other industries with no one predominating, are also included in this industry group.

Animal aquaculture (NAICS code 1125), which became part of the agriculture sector under NAICS, is not included in the NISA/TDP estimates.

(Consult Appendix I to obtain a complete set of farm types available in the NISA/TDP.)

**Incorporated sector:** All corporations classified as engaging in farming activity (50% or more of their sales come from agricultural activities) that reported total sales of \$25,000 and over on their Canada Revenue Agency (CRA) T2 Corporation — Income Tax Return.

**Net market income adjusted for capital cost allowance:** The sum of total operating revenues less total operating expenses including capital cost allowance minus net program payments.

**Net operating income:** The profit or loss of the farm operation measured by total operating revenues less total operating expenses, excluding capital cost allowance, the value of inventory adjustments and other adjustments, for tax purposes.

In some tables, net operating income is presented as the sum of the two following components:

- **net program payments:** program payments and insurance proceeds after deducting stabilization levies or fees (government levies).
- **net market income:** is the sum of total operating revenues less total operating expenses minus net program payments.

**Non-farmer:** Taxfilers who, under the *Income Tax Act*, are allowed to file a Statement of Farming Income and Expenses to CRA but are not considered farmers for our purposes. For example, taxfilers who report 100% of their farm income from the following sources of operation are considered out-of-scope: Wood (including stumpage fees) and horse racing. Prior to the 1995 taxation year, taxfilers who reported 100% of their farm income from the sale of Christmas trees were also considered out-of-scope.

**Off-farm income:** The sum of six sources of income:

- **wages and salaries:** the sum of gross wages and salaries before deductions (including commission income) as per T4 slips, and other employment income such as tips and gratuities. Starting in 2000, the total wages and salaries in the statistical series on off-farm operator income includes tax-exempt employment income earned on an Indian reserve.
- **net off-farm self-employment income:** business income, professional income, commission income and fishing income, on a net basis. The net income is the amount reported after expenses and costs are deducted from the gross income.
- **investment income:** the sum of net rental income, net limited partnership income, the amount of dividends actually received from taxable Canadian corporations, and interest and other investment income.
- **pension income:** Old Age Security pension, Canada or Quebec Pension Plan benefits, other pensions and superannuation, and net federal supplements.

- **government social transfers (excluding pension amounts):** Employment Insurance benefits, Workers' compensation benefits, social assistance payments and Canada Child Tax Benefit. The Canada Child Tax Benefit (CCTB) program, which started in July 1998 in support of the National Child Benefit initiative, replaces the previous Child Tax Benefit (CTB) program. The CTB was introduced in January 1993, replacing a system of universal family allowances and child tax credits.
- **other off-farm income:** taxable amount of support payments received, items reported on line 130 of the T1 tax return such as scholarships, fellowships and bursaries, lump-sum payments from pensions and deferred profit-sharing plans received when leaving a plan, retiring allowances (severance pay), amounts paid out of the Net Income Stabilization Account (NISA) to unincorporated farmers, and other income (such as registered education savings plan income and training allowances). Registered retirement savings plan (RRSP) income is also included. Starting in 2000, only RRSP income of people aged 65 or older is included in the statistical series on off-farm operator income.

In this publication, total income (farm and off-farm income) for operators applies to both unincorporated and incorporated farm operators.

**Operating expenses:** The business costs incurred by a farm operation in the production of agricultural commodities. Inter-farm purchases are included in these costs but capital cost allowance is excluded. Some expense items are reported at net cost (for example, property taxes, interest, and fuel are net of rebates that were applied to the farming operation).

**Operating revenues:** Agricultural sales, program payments and insurance proceeds as well as custom work and machine rental, rental income and miscellaneous revenues. Inter-farm sales are included in the estimates. Some revenue items are net of payments made (for example, cash advances are net of cash advances repayment).

**Program payments and insurance proceeds:** income from the following six sources:

- provincial stabilization programs
- federal and provincial disaster assistance programs such as the Agricultural Income Disaster Assistance (AIDA) Program in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, and Prince Edward Island; the Canadian Farm Income Program (CFIP) in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, and Prince Edward Island; the Whole Farm Insurance Pilot (WFIP) Program in British Columbia; the Farm Income Disaster Program (FIDP) in Alberta; the Ontario Whole Farm Relief Program (OWFRP) and the Ontario Farm Income Disaster Program (OFIDP) in Ontario; the 'Aide en cas de catastrophe liée au revenu agricole (ACRA)' in Quebec
- Gross Revenue Insurance Program (GRIP), now terminated
- government payments and other subsidies (such as hog incentive programs, acreage payments, assistance for clearing land and government grants)
- aggregate amounts reported for subsidies, patronage dividends and reimbursements
- insurance proceeds from programs (private and government) for crops and livestock due to adverse weather conditions, disease or other reasons

Dairy subsidies are not included in program payments nor are NISA withdrawals for unincorporated farms. NISA withdrawals are included for incorporated farms.

**Quintile:** Any of the four values that divide the units of a frequency distribution into five classes each containing the fifth (20%) of the total number of units such that the values corresponding to the units in one class are less than the first quintile, those in a second class are greater than the first quintile and less than the second quintile, and so on throughout. Quintile can also refer to each of the five classes that were created.

**Revenue class:** The classification of farms based on total operating revenues.



**Total income:** The sum of the net operating income and off-farm income of incorporated or unincorporated farmers involved in one or more farm operations.

**Total income adjusted for capital cost allowance:** The sum of the net operating income **adjusted for** capital cost allowance (e.g., net operating income less capital cost allowance) and the off-farm income of incorporated or unincorporated farmers involved in one or more farm operations.

**Unincorporated sector:** Individual taxfilers who reported positive gross farm income or non-zero net farm income on their CRA T1 General — Income Tax and Benefit Return. Those taxfilers who are considered non-farmers for our purposes are excluded. For purposes of statistical tabulations, unincorporated farms with total operating revenues below \$10,000 are also excluded.

# Appendix I

## List of farm types

Text table 1

### List of farm types available in the Net Income Stabilization Account and Taxation Data Program

Description	NAICS	Codes available
<b>Crop production</b>	<b>111</b>	<b>x</b>
<b>Oilseed and grain farming</b>	<b>1111</b>	<b>x</b>
Soybean farming	111110	x
Oilseed (except soybean) farming	111120	x
Dry pea and bean farming	111130	x
Wheat farming	111140	x
Corn farming	111150	x
Rice farming	111160	
Other grain farming	111190	x
Vegetable and melon farming	1112	x
<b>Potato farming</b>	<b>111211</b>	<b>x</b>
<b>Other vegetable (except potato) and melon farming</b>	<b>111219</b>	<b>x</b>
<b>Fruit and tree nut farming</b>	<b>1113</b>	<b>x</b>
Orange groves	111310	
Citrus (except orange) groves	111320	
Non-citrus fruit and tree nut farming	111330	
<b>Greenhouse, nursery and floriculture production</b>	<b>1114</b>	<b>x</b>
Mushroom production	111411	x
Nursery, floriculture and other greenhouse production	1114A <sup>1</sup>	x
Other food crops grown under cover	111419	
Nursery and tree production	111421	
Floriculture production	111422	
<b>Other crop farming</b>	<b>1119</b>	<b>x</b>
Tobacco farming	111910	x
Cotton farming	111920	
Sugar cane farming	111930	
Hay farming	111940	x
Fruit and vegetable combination farming	111993	x
All other miscellaneous crop farming	111999	x
<b>Animal production</b>	<b>112</b>	<b>x</b>
Cattle ranching and farming	1121	x
<b>Beef cattle ranching and farming, including feedlots</b>	<b>112110</b>	<b>x</b>
<b>Dairy cattle and milk production</b>	<b>112120</b>	<b>x</b>
Hog and pig farming	1122	x
<b>Hog and pig farming</b>	<b>112210</b>	<b>x</b>
<b>Poultry and egg production</b>	<b>1123</b>	<b>x</b>
Chicken egg production	112310	x
Broiler, turkey and all other poultry production	1123A <sup>1</sup>	x
Broiler and other meat-type chicken production	112320	
Turkey production	112330	
Combination poultry and egg production	112391	
All other poultry production	112399	
Poultry hatcheries	112340 <sup>2</sup>	x

See footnotes at the end of the table.

Text table 1 – continued

**List of farm types available in the Net Income Stabilization Account and Taxation Data Program**

Description	NAICS	Codes available
<b>Other animal production</b>	<b>112A</b> <sup>1</sup>	<b>x</b>
Sheep and goat farming	1124	x
Sheep farming	112410	
Goat farming	112420	
Animal aquaculture	1125 <sup>3</sup>	
Animal aquaculture	112510 <sup>3</sup>	
Other animal production	1129	x
Apiculture	112910	x
Fur-bearing animal and rabbit production	112930	x
Horse and all other animal production	1129A <sup>1</sup>	x
Horse and other equine production	112920	
All other miscellaneous animal production	112999	
Animal combination farming	112991	x

1. Farm types created by Agriculture Division of Statistics Canada for the purpose of statistical tabulations and to address the problems faced by the Net Income Stabilization Account and Taxation Data Program in absence of detailed information on tax returns.
2. Poultry hatcheries are included in NISA/TDP estimates starting with reference year 2001.
3. Not included in NISA/TDP estimates.

## Appendix II

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### Further notes on data limitations

#### Impact on farm type classification

In the Net Income Stabilization Account and Taxation Data Program (NISA/TDP), some farms cannot be assigned under the proper NAICS code because the information gathered from most of the data sources is not detailed enough. This results in an overestimation (or underestimation) of the number of farms for the farm types affected (and consequently, of the total operating revenues and expenses within these farm types).

- It is impossible to make a distinction between the following five farm types: Farms growing faba beans for forage, fodder corn, oats for fodder, hay and grass seed. The first three farm types, which are comprised in the industry group 1111, Oilseed and grain farming, should have been classified respectively to 111130, Dry pea and bean farming, 111150, Corn farming and 111190, Other grain farming. Hay farms and farms growing grass seed, which are included in the industry group 1119, Other crop farming, should have been classified respectively to 111940, Hay farming and 111999, All other miscellaneous crop farming. In the NISA/TDP, these five farm types are classified to 111940, Hay farming. This results in an overestimation of the number of farms included in Other crop farming (1119) and in an underestimation of the number of farms involved in Oilseed and grain farming (1111). (Results for both farm types are presented in this publication.)
- For most data sources, taxfilers do not have to provide detailed information on fruits and vegetables when filling their tax returns. They may report their income from the sale of melons with fruits or vegetables. When detailed information is provided, all melons, including watermelons and cantaloupes, are included with vegetables in the NISA/TDP. However, until the 2000 reference year, watermelons were included with fruits. This misclassification and the fact that melons may be recorded under fruits by taxfilers may result in an overestimation of the number of farms classified to 1113, Fruit and tree nut farming and in an underestimation of the number of farms classified to 111219, Other vegetable (except potato) and melon farming.
- It is impossible in the NISA/TDP to make a distinction between the two following farm types: Farms growing root crops (e.g., turnips) for livestock feed and those growing sugar beets, hops, mangels and other miscellaneous field crops. Under NAICS Canada, the farms in the first group are to be included in Other vegetable (except potato) and melon farming (111219) and those in the second, in All other miscellaneous crop farming (111999). In the NISA/TDP, these farms are classified to 111999, All other miscellaneous crop farming, resulting in an overestimation of the farms classified to 1119, Other crop farming and hence in an underestimation of the farms primarily engaged in growing vegetables (111219).
- It is also impossible to distinguish farms growing vegetable bedding plants from farms growing other food crops under cover. Under NAICS Canada, these farms are to be coded respectively to 111219, Other vegetable (except potato) and melon farming and to 111419, Other food crops grown under cover. In the NISA/TDP, these farms are classified to 1114A, Nursery, floriculture and other greenhouse production. (NAICS code 1114A was created by the Agriculture Division of Statistics Canada.) This results in an overestimation of the number of farms included in the industry group 1114, Greenhouse, nursery and floriculture production and again, in a slight underestimation of the number of farms classified in Other vegetable (except potato) and melon farming (111219).

- In the NISA/TDP, there is only one commodity code for exotic poultry, such as emus and ostriches, and for horses, ponies, dogs, etc. All farms primarily engaged in raising animals recorded under that commodity code are included under 1129A, Horse and all animal production. (NAICS code 1129A was created by the Agriculture Division.) This results in an overestimation of the number of farms in Other animal production (112A) and in an underestimation of the number of farms in Poultry and egg production (1123). (NAICS code 112A was also created by the Agriculture Division.)
- Other farms could not be classified under the proper NAICS industry or national industry code. However, this has no impact on the types of farms presented in this publication since these farms are included in the appropriate standard farm types.<sup>1</sup> Consider the following examples. 1) Data for the different types of grains and oilseeds (wheat, oats, soybeans, etc.) are imputed to a greater extent for 1996 and beyond since the unincorporated source of electronically filed taxation data has no breakdown of grains and oilseeds available. This may result in an overestimation or underestimation of some national industries (e.g., Soybean farming (111110) or Wheat farming (111140)). However, this has no impact for the industry group 1111, Oilseed and grain farming. 2) Most of the data sources do not provide a breakdown between income derived from the sale of food crops grown under cover, nursery products and floriculture products. Under NAICS Canada, farms specialized in these three types of production are to be classified respectively to 111419, Other food crops grown under cover, 111421, Nursery and tree production, and 111422, Floriculture production. In the NISA/TDP, they are classified to 1114A, Nursery, floriculture and other greenhouse production. This has no impact for the industry group 1114, Greenhouse, nursery and floriculture production.

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1. Refer to the 11 farm types that are presented in this publication. They serve as a basis for the NISA/TDP estimates.

## Appendix III

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### Other related products

To satisfy various user needs, the Agriculture Division offers a number of products and services as well as customized products.

- **Extraction System of Agricultural Statistics (ESAS) – CD-ROM**

The **Extraction System of Agricultural Statistics** (ESAS) CD-ROM (Statistics Canada catalogue no. 21F0001XCB) is a compilation of the most commonly requested estimates from the Whole Farm Database (WFDB). This CD-ROM product has been designed to provide users with desktop access to a wide array of physical and financial farm statistics. The system offers:

- a complete itemization of operating revenues and expenses
- sources and levels of farm and off-farm income for operators and farm families
- data on assets, liabilities and capital investments for farms
- information on land use and livestock inventories

Data are available for selected years by region, type of farm and revenue class.

- **Customized requests**

For specialized needs, users may request customized tables on a cost-recovery basis. Customized tables are available on paper or on diskette, on CD-ROM or by e-mail.

- Those interested in learning more about the WFDB should refer to the **Whole farm database reference manual**. This document is available from the Agriculture Division at no charge. It is also available free of charge on Statistics Canada's Internet site at [www.statcan.ca/cgi-bin/downpub/freepub.cgi](http://www.statcan.ca/cgi-bin/downpub/freepub.cgi).

To order WFDB products and services or for more information, please write to the:

Whole Farm Data Projects  
Section  
Agriculture Division  
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