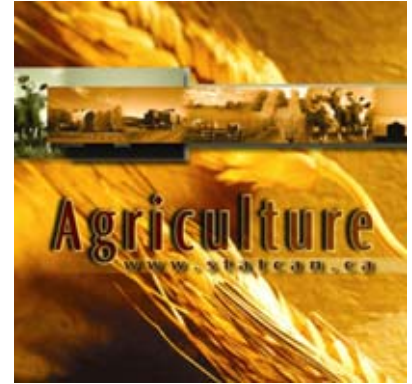




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Statistics on Income of Farm Operators

2004



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Statistics Canada
Agriculture Division
Whole Farm Data Projects Section

Statistics on Income of Farm Operators

2004

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Note of appreciation

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User information

Symbols

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^s 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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Table of contents

Highlights	6
Notes to users	7
Introduction	9
Income of farm operators - Annual review, 2004	10
Number of operators	10
Average total income	10
Operators of a single unincorporated farm	19
Related products	21
Statistical tables	
1 Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors	26
1-1 Canada	26
1-2 Newfoundland and Labrador	26
1-3 Prince Edward Island	27
1-4 Nova Scotia	27
1-5 New Brunswick	28
1-6 Quebec	28
1-7 Ontario	29
1-8 Manitoba	29
1-9 Saskatchewan	30
1-10 Alberta	30
1-11 British Columbia	31
2 Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada	31
2-1 Oilseed and grain farming	31
2-2 Potato farming	32
2-3 Other vegetable (except potato) and melon farming	32
2-4 Fruit and tree nut farming	33
2-5 Greenhouse, nursery and floriculture production	33

Table of contents – continued

2-6	Other crop farming	34
2-7	Beef cattle ranching and farming, including feedlots	34
2-8	Dairy cattle and milk production	35
2-9	Hog and pig farming	35
2-10	Poultry and egg production	36
2-11	Other animal production	36
3	Off-farm income sources and net operating income of farm operators, incorporated and unincorporated sectors	37
3-1	by province	37
3-2	by farm type, Canada	38
3-3	by revenue class, Canada	39
4	Average off-farm income by source and average net operating income of farm operators, incorporated and unincorporated sectors	40
4-1	by province	40
4-2	by farm type, Canada	41
4-3	by revenue class, Canada	42
5	Average off-farm income and average net operating income of farm operators by revenue class and province, incorporated and unincorporated sectors	43
6	Average total income of farm operators by farm type and province, incorporated and unincorporated sectors	45
6-1	Canada	45
6-2	Newfoundland and Labrador	45
6-3	Prince Edward Island	46
6-4	Nova Scotia	46
6-5	New Brunswick	47
6-6	Quebec	47
6-7	Ontario	48
6-8	Manitoba	48
6-9	Saskatchewan	49
6-10	Alberta	49
6-11	British Columbia	50
7	Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada	50
7-1	Gross operating revenues from \$10,000 to \$49,999	50
7-2	Gross operating revenues from \$50,000 to \$99,999	51

Table of contents – continued

7-3	Gross operating revenues from \$100,000 to \$249,999	51
7-4	Gross operating revenues from \$250,000 to \$499,999	52
7-5	Gross operating revenues of \$500,000 and over	52
8	Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, Canada	53
9	Average total income of farm operators by quintile, unincorporated sector	54
9-1	by province	54
9-2	by farm type, Canada	55

Data quality, concepts and methodology

Data sources and methodology	56
Concepts and variables measured	61
Data accuracy	63
Comparability of data and related sources	66
Glossary	68

Appendix

I	List of farm types	73
II	Further notes on data limitations	75
III	Other related products	77

Charts

1.	Average net market income adjusted for CCA of farm operators by farm type, Canada, 2004	15
2.	Average net market income adjusted for CCA of farm operators by province, 2004	17
3.	Average net market income adjusted for CCA of farm operators by revenue class, Canada, 2004	19

Highlights

- Average total income of farm operators increased 8.8% to \$50,882 in 2004, the highest level since at least 1993 when the series began, according to data from administrative sources.
- Average net market income – defined as total operating revenues less total operating expenses minus net program payments – started to recover in 2004 despite ongoing bovine spongiform encephalopathy (BSE)-related border closures. It increased 17.6% to \$7,680 after hitting a record low in 2003.
- Higher average revenues from the sales of hogs and crops along with lower cattle purchases offset declines in average cattle and calf revenues. Once **adjusted for** capital cost allowance, average net market income improved from a record deficit of \$7,594 in 2003 to a deficit of \$6,808 in 2004.
- The growth in average total income was also supported by a 7.3% increase in average off-farm income and a 7.5% rise in average net program payments, the other component of farming income.
- Average net program payments reached a record high of \$12,718 in 2004, mainly supported by BSE-related programs. The largest contributor was the Transitional Industry Support Program (TISP).
- Farm operators relied on net market income for only about 15% of their total income on average in 2004, less than half the share in 1995. In 1995, net market income accounted for nearly 41% of total income.
- This share declined gradually until 2003 when it plunged to only 14%, from 27% in 2002. This plunge occurred particularly as the American border was closed to live cattle exports after BSE was diagnosed in a cow in northern Alberta. In 2004, it rose slightly to 15%.
- Reliance on net market income fell for all farms, regardless of size. For example, operators of very large farms, that is, those with revenues of \$500,000 and over, relied on net market income for 62% of their total income in 1995, as did operators of farms with revenues of \$250,000 to \$499,999. Between 1995 and 2004, this share dropped almost steadily. In 2003 and 2004, these operators received only around one-third of their total income from net market income. Despite declining reliance on market income, operators of the largest farms still relied more on income from the farm as higher net program payments neutralized some of the losses in income and markets.
- For operators of farms with revenues of \$100,000 to \$249,999, net market income accounted for 17% of total income in 2004, down from 59% in 1995. In 2004, these operators became dependent on income from off-farm sources for just over half of their total income for the first time since the data series began in 1993.
- The share of net market income has also declined steadily for operators of medium-size farms (annual revenues from \$50,000 to \$99,999). In 1995, about 37% of their total income came from the market. But in 2003 and 2004, these operators had a negative return from the market. That means they were totally reliant on income from off-farm sources and program payments and insurance proceeds. Income from off-farm sources accounted for 78% of their total income in 2004.

Notes to users

- The bovine spongiform encephalopathy (BSE) crisis and the subsequent decline in cattle and calf revenues have had an impact on the estimates of the net farm operating income of farms for 2003 and 2004, which, in turn, has had an impact on statistical counts of beef cattle farms.

Many farms were reclassified from the beef cattle category to another type of production as the decline in cattle prices relative to other agricultural products along with lower cattle marketings resulted in farms receiving a lower share of revenues from cattle compared with other agricultural commodities. Cattle marketings in 2004 were higher than in 2003, but they stayed well below the pre-BSE level in 2002. Farms that were more diversified were more likely to be reclassified to another type of production when cattle prices and marketings declined relative to other agricultural commodities.

According to figures derived from the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) longitudinal data series, 14.4% of farms classified as beef cattle farms in 2003 were reclassified to another type of production in 2004, namely, oilseed and grain farming, and other crop farming (such as hay farming). The proportion of beef cattle farms in 2002 that had been reclassified to another type of production in 2003 was about the same (13.9%). However, the proportion of beef cattle farms in 2001 that had been reclassified to another type of production in 2002 was lower (12.0%) than the proportions observed since the beginning of the BSE crisis.

Although the CAIS/TDP can produce estimates regardless of the revenue level, it was primarily designed to provide data for farms with reported annual revenues of \$10,000 and over. The gross operating revenues of many farms, particularly small farms, were often pushed below the \$10,000 threshold when these farms received lower revenues from the sale of cattle and other ruminants. These farms are excluded from the estimates.

According to figures derived from the CAIS/TDP longitudinal data series, 5.9% of farms classified as beef cattle farms in both 2003 and 2004 saw their gross operating revenues fall below the \$10,000 threshold in 2004. Conversely, 5.7% of beef cattle farms with less than \$10,000 in gross operating revenues in 2003 jumped to higher revenue classes in 2004. Therefore, this resulted in a net loss of 0.2% of beef cattle farms in the 2004 estimates. Assistance programs provided to help to offset the impact of the export ban on cattle and beef products after the BSE diagnosis dampened the loss. In 2003, the first year of the BSE crisis, the net loss was 6.0% while it was 3.1% the year before.

Although the BSE crisis resulted in lower farm sales particularly for farms in the beef sector, other farm types such as oilseed and grain farms were also affected by lower cattle sales.

Statistics on Income of Farm Operators is a Statistics Canada (STC) publication that puts into perspective the financial data derived from the CAIS/TDP. This publication is complemented by two publications: **Statistics on Income of Farm Families** (Catalogue no. 21-207-X) and **Statistics on Revenues and Expenses of Farms** (Catalogue no. 21-208-X).

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

This issue of **Statistics on Income of Farm Operators** covers the 2004 reference year but it also provides some historical perspective by displaying farm and off-farm income data for farm operators back to 2000.

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 when 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 (i.e., total income minus capital cost allowance) are presented in all tables, except 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).¹ In the CAIS/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%. For 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 CAIS/TDP estimates include poultry hatcheries within poultry and egg farms. Animal aquaculture farms are not included in the CAIS/TDP estimates.
- Starting with reference year 2003, the Canadian Agricultural Income Stabilization (CAIS) program replaces the Net Income Stabilization Account (NISA) program. Therefore, the Net Income Stabilization Account and Taxation Data Program (NISA/TDP) is now referred to as the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP).

The CAIS program is available to producers across Canada and provides assistance to those producers who have experienced a loss of income as a result of BSE or other factors. It combines elements of income stabilization and disaster protection, helping producers protect their farming operations from both small and large drops in income. The CAIS program is a whole-farm approach and it is available to eligible farmers regardless of the commodities they produce.

The CAIS program was actually implemented in 2004. Producer Assistance 2003 was a transition measure until CAIS came into effect.

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.

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

Introduction

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.¹

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 Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP).²

The CAIS/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 CAIS/TDP constitutes a major source of financial data for the Whole Farm Data Project.³ 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** covers the 2004 reference year but it also provides some historical perspective by displaying farm and off-farm income data for farm operators back to 2000.

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).

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. Starting with reference year 2003, the Canadian Agricultural Income Stabilization (CAIS) program replaces the Net Income Stabilization Account (NISA).

3. 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, 2004

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

The number of farm operators decreased 2.9% in 2004, the third annual decline in a row. There were 268,330 farm operators in 2004, down from 276,480 in 2003. These individuals operated a total of 200,545 farms in 2004, according to taxation records.

Average total income

Average total income of farm operators rebounded in 2004

After declining in 2003, average total income of farm operators rebounded in 2004 according to data from personal income tax returns.

Farm operators saw an 8.8% increase in average total income in 2004 to reach \$50,882, the highest level since this data series started in 1993.¹ This growth was the result of a 7.3% rise in average off-farm income and an 11.1% 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 — hit a record high of \$36,394 in 2004, up 11.5% from 2003. The CCA adjustment brought the average total income down by 28.5%.

After posting a strong drop in 2003, average net farm operating income began to recover in 2004

After dropping strongly in 2003 following back-to-back droughts and the closure of the United States border to live cattle exports, average net farm operating income began to recover in 2004. It was up 11.1% to \$20,398, fuelled by a 17.6% rise in average net market income² and a 7.5% rise in average net program payments.

After dwindling to a record low in 2003, average net market income began a slow recovery in 2004 despite ongoing BSE-related border closures. It stood at \$7,680, the second lowest level since 1993 (Text table 1). Higher average revenues from the sales of hogs and crops and from net cash advances, which include any Canadian Wheat Board payments reported on statement, along with lower average livestock expenses, largely supported the gain in average net market income.

The rise in average crop revenues was greatly helped by higher revenues from grains and oilseeds, namely, canola and barley, greenhouse, nursery and floriculture products, fruits and vegetables. Potato and forage crop revenues, which both declined, put a brake on the growth in crop revenues.

Average livestock expenses decreased as cattle purchases continued to plunge in 2004. This drop in cattle purchases helped to neutralize the strong decline in average cattle and calf revenues.

1. The data series on total income of farm operators for the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) started in 1993. The trends discussed in this analysis refer to data dating back to 1993.

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.

Text table 1
Sources of income of farm operators, Canada, 2003 and 2004

	2003	2004	2003 to 2004
	dollars		percent change
Total income ¹	46,764	50,882	8.8
Off-farm income ²	28,400	30,485	7.3
Off-farm employment income	17,619	18,587	5.5
Wages and salaries	15,981	16,814	5.2
Net off-farm self-employment income	1,638	1,773	8.2
Investment income	4,352	4,677	7.5
Pension income	4,086	4,442	8.7
Government social transfers	624	623	-0.2
Other off-farm income	1,719	2,155	25.4
Net operating income	18,364	20,398	11.1
Net program payments	11,834	12,718	7.5
Net market income	6,530	7,680	17.6
Adjustment for capital cost allowance (CCA)	14,123	14,488	2.6
Net market income adjusted for CCA	-7,594	-6,808	10.4
Total income adjusted for CCA	32,640	36,394	11.5

1. Excluding capital cost allowance.

2. Excluding taxable capital gains.

Increases in net fuel expenses for machinery, truck and auto, in custom work and machine rental expenses, in marketing expenses and in paid salaries were among factors that slowed the growth in average net market income.

After rising substantially in 2003, average net program payments³ continued to grow in 2004, reaching a record high of \$12,718. This increase was mainly supported by BSE-related programs. The largest contributor was the Transitional Industry Support Program⁴ (TISP). Payments from the Canadian Agricultural Income Stabilization (CAIS) program, which was implemented in 2004 in replacement of the Net Income Stabilization Account (NISA) program, also contributed to the growth in average net program payments.⁵

In 2004, net market income accounted for only 37.7% of net farm operating income, compared with about 60% in 2002, the year before the beginning of the BSE crisis. Net market income also accounted for only 15.1% of total income of farm operators in 2004, less than half the share in 1995. That year, net market income accounted for nearly 41% of total income.

When taking CCA into account, farm operators registered, on average, a deficit of \$6,808 in their net market income in 2004. This deficit in average net market income **adjusted for CCA** was smaller than the record deficit of \$7,594 reported the previous year.

3. 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 or fees (government levies).

4. The TISP was designed to provide assistance to producers in meeting the financial challenges resulting from the market impacts of BSE.

5. With CAIS program, payments to producers in both incorporated and unincorporated sectors are included in program payments and insurance proceeds. With NISA program, withdrawals from Fund 2, which contained the matching government contributions and all accumulated interest from both Fund 1 (held producer deposits) and Fund 2, were included in the program payments component only for incorporated producers. Withdrawals by unincorporated producers were included in off-farm income. The NISA program was not a farm-support program for the purposes of reporting income for income tax. Withdrawals from Fund 2 were investment income rather than farm income. These amounts were to be reported on line 130 'Other income' of the T1 General — Income Tax and Benefit Return rather than on line 121 'Interest and other investment income' as NISA Fund 2 payments could include federal and provincial contributions to the fund. This portion of the withdrawal was not investment income. In 2004, the majority of withdrawals from the government portion of NISA may be attributed to the scheduled completion of the NISA program. (NISA funds must be withdrawn by March 31, 2009.)

Average off-farm income continued to rise at a healthy pace

Average off-farm income continued to climb in 2004, helped by growths in all of its major components, except average government social transfers. Average off-farm employment income was again the major factor contributing to the healthy increase in average off-farm income of farm operators (Text table 1).

In 2004, the 5.2% growth in wages and salaries was the main contributor to the 5.5% rise in average off-farm employment income. Despite weakening labour market conditions during the year, average off-farm employment income advanced at a faster pace than the year before. Employment in all Canadian sectors grew a mere 1.4% for the same period, compared with 1.8% the year before, as reported by the Labour Force Survey.

The 25.4% gain in average other off-farm income was the result of a solid 25.6% growth in other income, which includes withdrawals from the Net Income Stabilization Account for unincorporated farmers.

Average pension income of farm operators increased at a faster pace, up 8.7% in 2004, compared to 3.3% in 2003. Other pensions and superannuation income, which grew 9.9%, and Canada Pension Plan and Quebec Pension Plan income, which rose 8.4%, contributed the most to the rise in average pension income. Increases in Old Age Security pension income and in net federal supplements also contributed slightly to the rise in average pension income.

Average investment income grew 7.5% in 2004 due to a 17.5% rise in dividend income from taxable Canadian corporations and to a 2.1% growth in average interest and other investment income. Average interest and other investment income increased at a lower pace than in 2003, reflecting to a certain extent the decline in the Bank of Canada rate, which decreased from 3.19% in 2003 to 2.50% in 2004.

Average government social transfers decreased slightly in 2004, down a mere 0.2% after recording a solid growth of 19.8% the previous year. Increases in Canada Child Tax Benefits and in social assistance payments were not enough to compensate for decreases in Workers' compensation benefits and in Employment Insurance benefits.

Off-farm income of all farm operators accounted for 59.9% of total income in 2004, down from 60.7% the year before. Off-farm employment income accounted for 36.5% of total income. Investment income represented 9.2% of total income and pension income, 8.7%.

When taking CCA into account, off-farm income represented a much greater proportion of total income of farm operators. The off-farm income as a percentage of total income **adjusted for CCA** was 83.8% in 2004, down 3.2 percentage points from 2003.

Average total income of operators of hog and pig farms rebounded in 2004 after declining sharply the two previous years

After posting the largest declines two years in a row, average total income of operators of hog and pig farms rebounded in 2004, up 63.2% to \$63,984 (Text table 2). The growth in average total income was mostly supported by the 132.6% jump in average net operating income. Higher revenues from hog sales, due mainly to the growth in revenue from domestic slaughter, outpaced the increase in average operating expenses. Hog prices strengthened throughout 2004 as a result of robust exports and strong domestic demand.

Text table 2
Average total income of farm operators by farm type, Canada, 2004

	Number of farm operators	Off-farm ¹ income	Net ² operating income	Total ² income	2003 to 2004	Total income adjusted for CCA	2003 to 2004
		dollars			percent change	dollars	percent change
Poultry and egg production	6,790	40,343	64,261	104,604	16.3	78,944	21.3
Potato farming	2,440	35,757	47,216	82,973	-15.4	38,945	-32.8
Greenhouse, nursery and floriculture production	6,090	39,372	41,015	80,387	0.4	52,119	3.1
Hog and pig farming	8,590	23,624	40,360	63,984	63.2	33,930	225.3
Dairy cattle and milk production	28,090	13,687	43,383	57,069	6.0	35,967	7.5
Oilseed and grain farming	96,870	31,680	19,856	51,536	1.7	36,279	0.6
Fruit and tree nut farming	7,340	37,198	13,862	51,060	3.9	43,000	3.3
Other vegetable (except potato) and melon farming	4,110	27,217	23,456	50,673	-8.3	36,426	-12.5
Other animal production	15,720	46,003	1,787	47,790	5.5	40,880	7.5
Other crop farming	21,970	31,670	11,901	43,571	6.5	33,520	10.0
Beef cattle ranching and farming, including feedlots	70,320	30,131	9,891	40,022	21.0	30,665	30.2
Total	268,330	30,485	20,398	50,882	8.8	36,394	11.5

1. Excluding taxable capital gains.

2. Excluding capital cost allowance.

Average total income of operators of beef cattle farms bounced back in 2004 despite the industry's BSE-related problems continued. It jumped 21.0% to \$40,022, its highest level since 1993. This gain was fuelled by an 8.7% increase in average off-farm income and an 85.1% surge in average net farm operating income, which rebounded from the record low registered in 2003. However, the improvement in average net farm operating income was only the result of higher average net program payments, which compensated for the decrease in average net market income.⁶ The drop in net market income was led by the big loss in cattle and calf revenues.

Despite an increase in marketings, average cattle and calf revenues continued to decline sharply in 2004. Prices plummeted with the discovery of BSE during the spring of 2003, and despite some gains, the average 2004 price remained below that of 2003.

Revenues from international trade in live cattle and calves tumbled to zero in 2004 as borders remained closed to live cattle and calves.⁷ Producers responded to this situation by sending a record 4.4 million cattle and calves for domestic slaughter. Higher marketings of slaughter cattle more than compensated for a decline in price, leading to higher revenues for slaughter cattle.

Average cattle purchases continued to plunge in 2004 and partly slowed the drop in average net market income of operators of beef cattle farms. The closure of cattle export markets caused by BSE led farmers to reduce their purchases of livestock.

Besides operators of beef cattle farms, operators specialized in fruit and tree nut farming, in other crop farming, in dairy cattle and milk production, in poultry and egg production, and in other animal production posted record highs in average total income in 2004.

Average total income of farm operators specialized in poultry and egg production grew a robust 16.3%, buoyed up by a 27.0% surge in average net farm operating income. Higher average revenues from poultry and egg sales, despite the avian flu outbreak in British Columbia, which caused a substantial number of birds to be destroyed, pushed up average net farm operating income to a record high in 2004. Average total income of these operators stood at \$104,604, well above the average total income of all farm operators.

6. In 2004, average net program payments of beef cattle farms reached a record high of \$17,876 while average net market income fell to a record deficit of \$7,985. In 2004, average net program payments hit a record high for each of the other farm types, except oilseed and grain farms and hog farms. These two farm types had reached record highs in average net program payments in 2003. Besides beef cattle farms, vegetable farms and other animal farms also posted record lows in average net market income in 2004. Conversely, only poultry and egg farms reached a new high in average net market income that year.

7. The border reopened on July 18, 2005.

Operators running dairy cattle farms earned \$57,069 in average total income in 2004, up 6.0% from 2003. This gain was the result of a 6.2% increase in average off-farm income and a 6.0% increase in average net farm operating income. Dairy cattle farmers reached a new peak for the eighth year in a row in average net operating income, largely due to higher revenues from the sales of dairy products. Higher marketings explained most of the rise in dairy product revenues. However, dairy cattle farmers also continued to be affected by the BSE crisis, with limited markets for their cull cows and poor prices. Lower revenues from cattle sales in 2004 offset some of the rise in dairy revenues.

Operators specialized in oilseed and grain farming saw a 1.7% increase in average total income in 2004 as the 6.9% increase in average off-farm income was enough to offset the 5.5% downturn in average net farm operating income. Average net farm operating income fell as the rise in average operating expenses, led by higher general expenses and machinery expenses, outpaced the increase in average operating revenues. The growth in average operating revenues, which was slowed by lower program payments and insurance proceeds, was mainly supported by higher revenues from net cash advances and from the sales of grains and oilseeds, namely canola and barley.

Operators specializing in potato farming posted the largest drop in average total income in 2004, down 15.4% to \$82,973. Potato farmers saw their average total income slip to second place in 2004, after ranking first during the two previous years. Their average net operating income went down 26.0% as higher crop expenses (mainly fertilizer, lime and pesticides), general expenses and machinery expenses outpaced the increase in program payments and insurance proceeds. Lower revenues from potato sales and cattle sales also contributed to push down average net farm operating income.

Operators specialized in other vegetable (except potato) and melon farming were the only others to post a decrease (-8.3%) in average total income in 2004. Both average net farm operating income (-11.8%) and average off-farm income (-5.0%) dragged down average total income.

In 2004, operators running dairy cattle farms relied more on the income from farming activities. They drew 76.0% of their total income from the farm. Farm operators specialized in hog and pig farming (63.1%), poultry and egg production (61.4%), potato farming (56.9%) and greenhouse, nursery and floriculture production (51.0%) also relied more on income from farming activities.

Average off-farm income varied widely by farm type, ranging from \$13,687 for farmers involved in dairy cattle and milk production to \$46,003 for those involved in other animal production.

Operators specialized in potato farming used capital cost allowance the most to lower their average total income in 2004 (-53.1%). Their average total income **adjusted for** CCA declined 32.8% in 2004 from 2003 to \$38,945, the fifth highest average total income **adjusted for** CCA among all farm types.

In 2004, operators running hog and pig farms also used capital cost allowance to significantly lower their average total income. Deducting capital cost allowance reduced their average total income by 47.0% to \$33,930. Average total income **adjusted for** CCA of hog and pig farm operators more than tripled in 2004. As a result, they moved from last to third lowest place in average total income once CCA was deducted. Only operators of beef cattle farms and operators of other crop farms earned less in average total income **adjusted for** CCA.

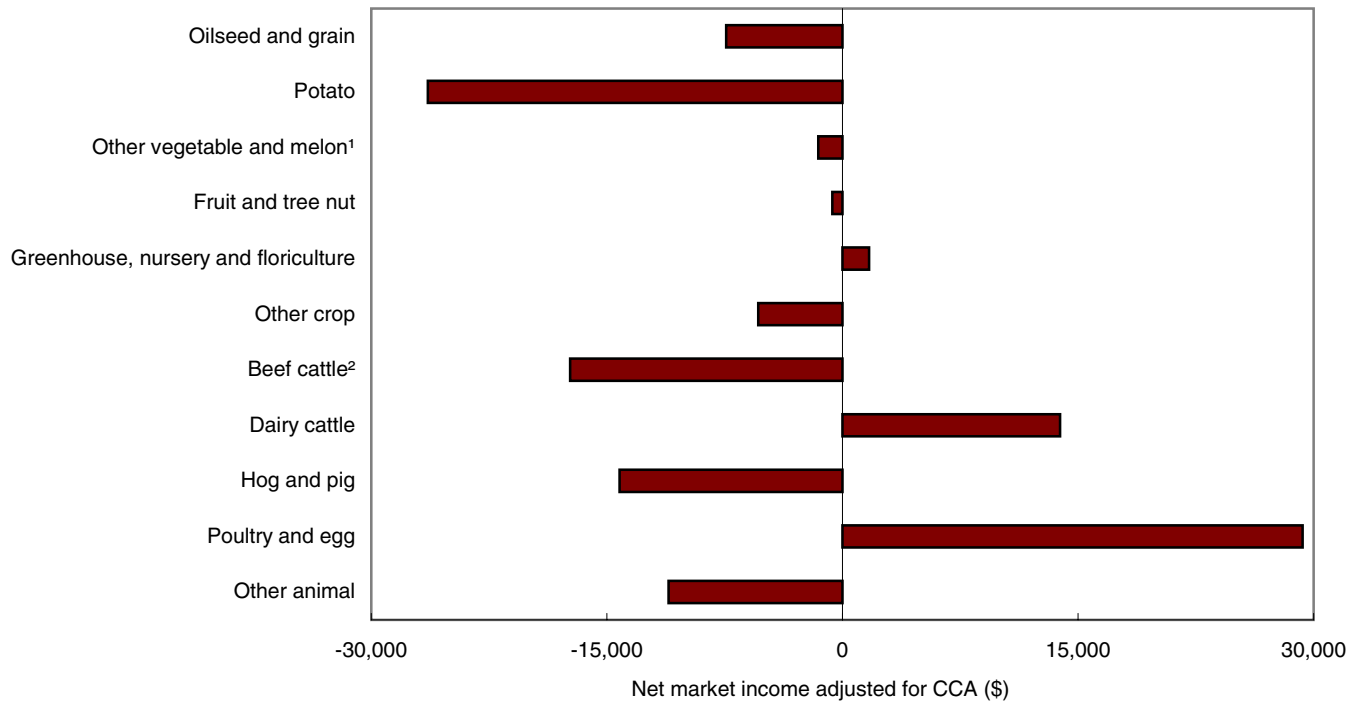
Operators specialized in other animal production used CCA the least (-14.5%) in 2004. However, when taking CCA into account, only these operators drew all of their income from off-farm activities.

Hit by lower potato prices, operators specialized in potato farming posted a record deficit of \$26,400 in their average net market income **adjusted for** CCA in 2004, the largest deficit reported by farmers (Chart 1).

Operators running beef cattle farms and those specialized in other animal production also posted record deficits of \$17,343 and \$11,071, respectively. These operators posted deficits in average net market income **adjusted for** CCA every year since at least 1993 when the series began.

Operators specialized in hog and pig farming, in oilseed and grain farming, in other crop farming, in other vegetable (except potato) and melon farming and in fruit and tree nut farming also registered deficits in 2004 in average net market income **adjusted for** CCA. It was the first deficit reported by vegetable producers since 1993.

Chart 1
Average net market income adjusted for CCA of farm operators by farm type, Canada, 2004



- 1. Except potato.
- 2. Including feedlots.

Source(s): Statistics Canada, Whole Farm Database.

Farmers specialized in poultry and egg production earned a record profit of \$29,293 in average net market income **adjusted for CCA**, up 36.7% from 2003. They were followed by those running dairy cattle and milk production farms, at \$13,856. A comparison over the period from 1995 to 2004 shows that operators specialized in the supply managed sector (i.e., poultry and egg production and dairy production) ranked first and second in average net market income **adjusted for CCA** in most years.⁸

After dropping sharply in 2003, average total income of farm operators in Alberta recovered in 2004

After dropping sharply in 2003, average total income of farm operators in Alberta increased 19.9% to reach a record high of \$57,722 in 2004. Average cattle and calf revenues continued to drop sharply in that province as the BSE-related problems persisted. However, farmers in Alberta responded by reducing their operating expenses (mainly cattle purchases and feed, supplements, straw and bedding expenses). As a result, their average net market income improved from a deficit of \$1,182 in 2003 to a profit of \$4,982 in 2004.⁹ This rise combined with the 10.6% increase in average off-farm income explained the recovery in average total income (Text table 3).

Besides operators in Alberta, operators in all other provinces, except in Prince Edward Island, New-Brunswick and Saskatchewan, also posted record highs in average total income in 2004.

Operators in Newfoundland and Labrador posted the second largest increase in average total income in 2004, up 14.7% to reach \$55,317. This increase was mostly helped by the 28.1% jump in average net farm operating

8. 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 1995 to 2004, 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.
 9. However, average net market income of farm operators in Alberta remained well below the levels registered before the BSE crisis.

income owing to sharp rises in revenues from the sales of poultry and eggs, dairy products and greenhouse, nursery and floriculture products.

Text table 3
Average total income of farm operators by province, 2004

	Number of farm operators	Off-farm ¹ income	Net ² operating income	Total ² income	2003 to 2004	Total income adjusted for CCA	2003 to 2004
		dollars	dollars	dollars	percent change	dollars	percent change
Newfoundland and Labrador	340	31,711	23,606	55,317	14.7	39,450	19.5
Prince Edward Island	1,830	25,275	20,111	45,386	-11.1	24,859	-21.0
Nova Scotia	2,980	29,110	26,450	55,559	14.0	42,511	16.8
New Brunswick	2,220	27,061	30,474	57,535	-4.9	37,255	-8.1
Quebec	40,670	20,778	28,122	48,900	10.1	33,935	13.7
Ontario	62,100	33,875	19,226	53,100	4.9	38,902	5.4
Manitoba	24,130	23,221	24,505	47,727	9.4	30,742	11.9
Saskatchewan	56,590	26,474	15,054	41,528	2.4	28,323	2.0
Alberta	61,660	37,537	20,186	57,722	19.9	42,996	29.2
British Columbia	15,820	41,393	16,179	57,572	1.3	44,616	0.7
Canada	268,330	30,485	20,398	50,882	8.8	36,394	11.5

1. Excluding taxable capital gains.

2. Excluding capital cost allowance.

Nova Scotia's farmers also registered a solid 14.0% increase in average total income, mainly the result of a 28.3% rise in average net farm operating income. Decreases in paid salaries, feed expenses, cattle purchases and crop expenses, along with higher revenues from the sales of poultry and eggs and from program payments and insurance proceeds, were among factors that pushed up average net farm operating income to a record high.¹⁰

Other provinces to report a solid increase in average total income were Quebec (+10.1%) and Manitoba (+9.4%). In both provinces, the increase was helped by growths in average off-farm income and in average net farm operating income, which was bolstered by higher revenues from the sales of hogs and higher program payments and insurance proceeds. However, average total income remained below the national average in these two provinces.

In Saskatchewan, average total income grew a modest 2.4% to \$41,528 and also stayed below the national average. The growth in average total income was helped by the 6.6% rise in average off-farm income, which more than offset the 4.2% drop in average net farm operating income. The average net farm operating income of Saskatchewan's farms went down as lower revenues from cattle sales and from program payments and insurance proceeds outpaced the decrease in average operating expenses.

Prince Edward Island's farm operators reported a decline in average total income in 2004, down 11.1% to \$45,386. As a result, their average total income fell below the national average. New Brunswick was the only other province to post a decline in average total income; it went down 4.9% to \$57,535. Lower revenues from potato sales, and to a lesser extent, from cattle sales dragged down the average net farm operating income in these two provinces. New Brunswick's farm operators ranked in third place in average total income, preceded only by farmers in Alberta (\$57,722) and by those in British Columbia (\$57,572).

Farm operators in New Brunswick reported the highest average net farm operating income (\$30,474) for a fourth consecutive year and those in Quebec posted the second highest (\$28,122).

In 2004, average off-farm income of farm operators continued to increase and reached record highs in every province. The largest gain occurred in Alberta (+10.6%). Average off-farm income ranged from \$20,778 in Quebec to \$41,393 in British Columbia.

¹⁰. In 2004, average net operating income also reached a new peak in Newfoundland and Labrador and in Quebec.

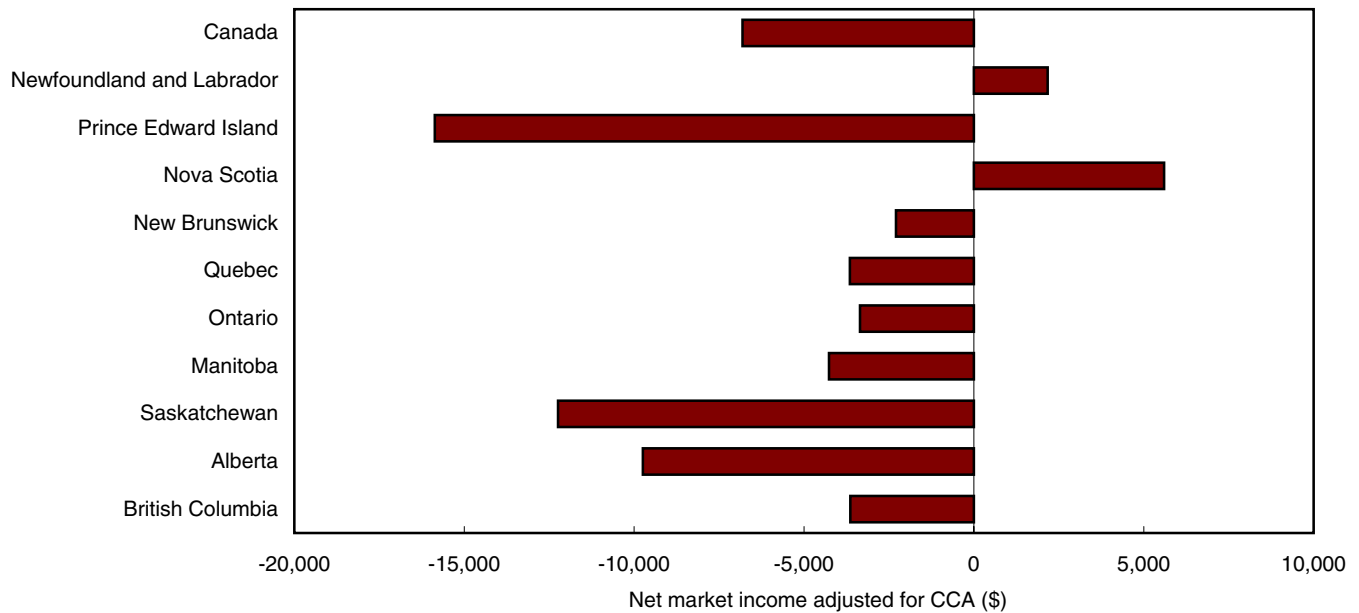
In 2004, the share of total income from farming activities was the lowest for farm operators in British Columbia (28.1%). The share of total income from farming activities was highest for Quebec’s farm operators (57.5%). This share was also over fifty percent in New Brunswick (53.0%) and in Manitoba (51.3%).

Farm operators in British Columbia remained in first place in average total income after it was **adjusted for CCA**. Their average total income **adjusted for CCA** amounted to \$44,616 in 2004, up only 0.7% from the previous year.

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 45.2% compared with 22.5% in British Columbia.

In 2004, average net market income **adjusted for CCA** of farm operators in Nova Scotia more than tripled to \$5,597. As a result, Nova Scotia’s farmers reported the highest average net market income **adjusted for CCA**. The only other province to record a positive average net market income **adjusted for CCA** was Newfoundland and Labrador (\$2,173) (Chart 2).

Chart 2
Average net market income adjusted for CCA of farm operators by province, 2004



Source(s): Statistics Canada, Whole Farm Database.

Farm operators in Prince Edward Island registered a record deficit of \$15,867 in average net market income **adjusted for CCA** in 2004. This deficit was over seven times greater than the one reported the previous year and was the largest deficit among all provinces. Farm operators in Saskatchewan reported the second largest deficit, at \$12,239. After recording the largest average net market income **adjusted for CCA** (\$8,713) in 2003, New Brunswick’s farm operators reported a deficit of \$2,293 in 2004. This was the first deficit reported by these farmers since the data series began in 1993. Farmers in Ontario, Manitoba and British Columbia also posted their largest deficits in 2004.

Medium farm operators reported the lowest average total income of all farm size categories

In terms of farm sizes,¹¹ operators of medium farms reported the lowest average total income for a second consecutive year in 2004. However, on average, their total income increased 6.5% to \$34,310, but stayed well below the average total income for all farm operators (Text table 4).

Text table 4

Average total income of farm operators by revenue class, Canada, 2004

	Number of farm operators	Off-farm ¹ income	Net ² operating income	Total ² income	2003 to 2004	Total income adjusted for CCA	2003 to 2004
		dollars			percent change	dollars	percent change
\$10,000 to \$49,999	104,430	35,946	-758	35,188	6.5	31,825	7.1
\$50,000 to \$99,999	44,190	26,739	7,571	34,310	6.5	26,662	8.5
\$100,000 to \$249,999	55,530	22,355	21,575	43,930	8.9	29,165	13.1
\$250,000 to \$499,999	34,880	23,269	39,401	62,670	6.0	38,458	7.9
\$500,000 and over	29,310	40,663	90,280	130,942	11.1	78,593	18.6
Total	268,330	30,485	20,398	50,882	8.8	36,394	11.5

1. Excluding taxable capital gains.

2. Excluding capital cost allowance.

Operators of very large farms registered the largest increase in average total income, up 11.1% to reach a record high of \$130,942. Operators of farms with revenues between \$100,000 and \$249,999 also posted an increase (+8.9%) that was higher than the national increase rate of 8.8% in average total income. These operators along with operators of farms with revenues between \$250,000 and \$499,999 and operators of small farms posted record highs in average total income.

Operators of small farms showed a deficit in average net farm operating income (-\$758) for a second year in a row and still had to rely completely on off-farm income in 2004. However, their share of total income from off-farm sources was slightly down from the previous year. The share of total income from off-farm sources also declined for operators of medium farms and operators of very large farms.

The share of total income from off-farm sources increased 1.8 percentage points to 50.9% for operators of farms with revenues between \$100,000 and \$249,999. As a result, they had to rely more on income from off-farm sources than from farm activities for the first time since 1993.

Wages and salaries remained, by far, the most important source of income for operators of small farms in 2004. They contributed 58.5% of the average total income of operators of small farms, down, however, 1.9 percentage points from 2003.

The relative importance of investment income to off-farm income went up as farm size increased. It varied from 11.1% for operators of small farms to 21.4% 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. Pension income represented 19.0% of off-farm income for small operators and only 5.6% for operators of very large farms.

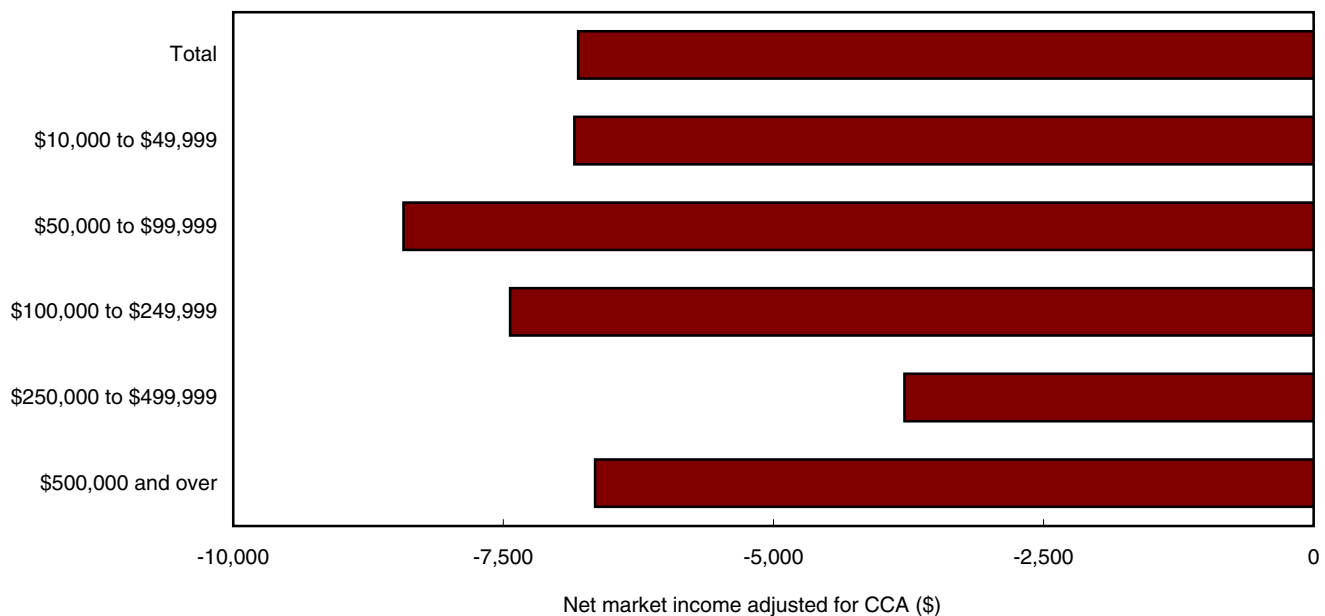
Operators involved in very large farms used capital cost allowance the most to reduce their average total income. Their average total income **adjusted for CCA** amounted to \$78,593, down 40.0% from their average total income (Text table 4). However, operators involved in very large farms still ranked in first place in average total income, when taking CCA into account.

11. 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.

CCA brought down the total income of farmers operating small farms by 9.6% only compared with 22.3% for those operating medium farms and 33.6% for those operating farms with gross farm revenues between \$100,000 and \$249,999. As a result, operators involved in small farms (\$31,825) earned more in average total income **adjusted for** CCA than those involved in medium farms (\$26,662) and than those involved in farms with gross farm revenues between \$100,000 and \$249,999 (\$29,165).

For a second year in a row, on average, operators in all revenue classes registered a deficit in average net market income **adjusted for** CCA. Operators running medium farms registered the largest deficit in average net market income **adjusted for** CCA, with -\$8,424 and those operating farms with gross farm revenues between \$250,000 and \$499,999 registered the lowest, with -\$3,787 (Chart 3). Operators in all revenue classes entirely relied on income from off-farm sources and from net program payments¹² once capital cost allowance is deducted from their total income.

Chart 3
Average net market income adjusted for CCA of farm operators by revenue class, Canada, 2004



Source(s): Statistics Canada, Whole Farm Database.

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.

Over 16% of operators of a single unincorporated farm earned under \$10,000 in average total income in 2004

In 2004, 212,115 farmers operated a single unincorporated farm and they earned on average \$40,691, up 7.2% from 2003. A smaller proportion of these operators earned under \$10,000 in 2004 than the year before. Over 16% of operators earned under \$10,000, down about one percentage point from 2003. On average, these operators posted a deficit of \$6,925 in their total income, compared with a deficit of \$7,999 in 2003.

12. Except for net program payments received by farmers operating large farms with revenues between \$250,000 to \$499,999, average off-farm income and average net program payments hit record highs in each revenue class in 2004. On the other hand, operators of small farms saw their net market income (adjusted or not for CCA) drop to record lows.

Almost one-quarter of operators involved in other animal production (23.8%) and of operators involved in other vegetable (except potato) and melon farming (23.5%) earned less than \$10,000 in average total income in 2004. Slightly over one-fifth (21.1%) of operators of a single beef cattle farm earned under \$10,000 in 2004, down 3.2 percentage points from 2003. A similar proportion (20.8%) of operators of a single potato farm reported such income up, however, 5.7 percentage points from 2003.

Farm operators of a single potato farm had again the greatest proportion (10.6%) of farmers with average total income of \$100,000 and over, but this proportion was down 0.7 percentage points from 2003. Operators of a single farm producing other vegetables (except potatoes) and melons had still the lowest (2.6%).

In 2004, average total income of farm operators in the top one-fifth of the income distribution was \$107,179 compared with a deficit of \$3,514 for operators in the bottom quintile.

Average total income of operators of a single farm in the bottom quintile of the income distribution was highest for operators specialized in dairy cattle and milk production (\$7,686) and lowest for operators engaged in other animal production (-\$16,524). In addition to operators specialized in dairy cattle and milk production, operators involved in poultry and egg production (\$3,369)¹³, in other crop farming (\$833) and in fruit and tree nut farming (\$199) had a positive average total income in the bottom quintile among all major farm types.

On average, farm operators in the bottom quintile registered deficits in their total income in all provinces,¹⁴ except in Quebec (\$1,463). Operators in Prince Edward Island had the largest deficit (-\$15,184).

¹³. This value should be used with caution.

¹⁴. The value is confidential in Newfoundland and Labrador.

Related products

Selected publications from Statistics Canada

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 Sector - 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
21-208-X	Statistics on Revenues and Expenses of Farms
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
23-014-X	Dairy 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)

Selected CANSIM tables from Statistics Canada

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

002-0030	Distribution of farm families and average total income by typology group and farm type, unincorporated sector, annual
002-0031	Distribution of farm families by income group and family size, unincorporated sector, annual
002-0032	Average total income of farm families by income quintile, unincorporated sector, annual
002-0033	Average total income of farm families by income quintile and farm type, unincorporated sector, annual
002-0034	Total and average off-farm income by source and total and average net operating income of farm operators, incorporated and unincorporated sectors, annual
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, annual
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, annual
002-0037	Average off-farm income and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors, annual
002-0038	Average total income of farm operators by farm type, incorporated and unincorporated sectors, annual
002-0039	Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, annual
002-0040	Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, annual
002-0041	Average total income of farm operators by income quintile, unincorporated sector, annual
002-0042	Average total income of farm operators by income quintile and farm type, unincorporated sector, annual
002-0044	Detailed average operating revenues and expenses of farms, by farm type, incorporated and unincorporated sectors, Canada and provinces, annual
002-0045	Detailed average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, Canada, annual
002-0046	Average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, provinces, annual
002-0047	Average operating revenues and expenses of farms, by revenue class and farm type, incorporated and unincorporated sectors, Canada, annual
002-0048	Distribution of farms, by farm type and net operating income group, incorporated and unincorporated sectors, Canada and provinces, annual
002-0049	Distribution of farms, by revenue class, farm type and net operating income group, incorporated and unincorporated sectors, Canada, annual
002-0050	Average total agricultural sales of farms, by selected farm type, revenue class and degree of specialization, incorporated and unincorporated sectors, Canada, annual

002-0051	Average total agricultural sales of farms, by selected farm type and revenue class, incorporated and unincorporated sectors, Canada, annual
002-0052	Average net program payments and average net market income of farms, incorporated and unincorporated sectors, Canada and provinces, annual
002-0053	Average net program payments and average net market income of farms, by farm type, incorporated and unincorporated sectors, Canada, annual
002-0054	Average net program payments and average net market income of farms, by revenue class, incorporated and unincorporated sectors, Canada, annual
002-0055	Financial ratios of farms, incorporated and unincorporated sectors, Canada and provinces, annual
002-0056	Financial ratios of farms, by farm type, incorporated and unincorporated sectors, Canada, annual
002-0057	Financial ratios of farms, by revenue class, incorporated and unincorporated sectors, Canada, annual
002-0058	Financial ratios of farms, by quartile boundary, incorporated and unincorporated sectors, Canada and provinces, annual
002-0059	Financial ratios of farms, by farm type and quartile boundary, incorporated and unincorporated sectors, Canada, annual
002-0060	Financial ratios of farms, by revenue class and quartile boundary, incorporated and unincorporated sectors, Canada, annual
002-0061	Average net market income of farms, by income quintile, incorporated and unincorporated sectors, Canada and provinces, annual
002-0062	Average net market income of farms, by farm type and income quintile, incorporated and unincorporated sectors, Canada, annual
002-0063	Average net market income of farms, by revenue class and income quintile, incorporated and unincorporated sectors, Canada, annual

Selected surveys from Statistics Canada

3447	Canadian Agricultural Income Stabilization and Taxation Data Program
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Statistical tables

Table 1-1
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Canada

		2000	2001	2002	2003	2004
Number of farm operators	number	292,100 ^A	293,990 ^A	288,790 ^A	276,480 ^A	268,330 ^A
Number of farms	number	224,330 ^A	224,380 ^A	218,260 ^A	207,265 ^A	200,545 ^A
Off-farm income	\$'000	7,143,268^A	7,564,002^A	7,780,694^A	7,851,966^A	8,180,019^A
Average off-farm income	\$	24,455 ^A	25,729 ^A	26,942 ^A	28,400 ^A	30,485 ^A
Net operating income	\$'000	5,579,936	6,252,937	6,371,155	5,077,283	5,473,280
Average net operating income	\$	19,103	21,269	22,062	18,364	20,398
Total income	\$'000	12,723,204	13,816,939	14,151,849	12,929,248	13,653,300
Average total income	\$	43,558	46,998	49,004	46,764	50,882
Off-farm income as a percentage of total income	%	56.1	54.7	55.0	60.7	59.9
Total income adjusted for capital cost allowance	\$'000	9,042,318	10,054,868	10,264,645	9,024,411	9,765,677
Average total income adjusted for capital cost allowance	\$	30,956	34,201	35,544	32,640	36,394
Off-farm income as a percentage of total income adjusted for CCA	%	79.0	75.2	75.8	87.0	83.8

Table 1-2
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Newfoundland and Labrador

		2000	2001	2002	2003	2004
Number of farm operators	number	380 ^A	310 ^A	340 ^A	330 ^A	340 ^A
Number of farms	number	255 ^A	235 ^A	225 ^A	240 ^A	240 ^A
Off-farm income	\$'000	10,499^A	8,744^A	9,573^A	9,840^A	10,782^A
Average off-farm income	\$	27,629 ^A	28,206 ^B	28,157 ^A	29,818 ^A	31,711 ^A
Net operating income	\$'000	6,059	5,010	2,953	6,081	8,026
Average net operating income	\$	15,946	16,162	8,685	18,429	23,606
Total income	\$'000	16,558	13,754	12,526	15,922	18,808
Average total income	\$	43,575	44,368	36,841	48,247	55,317
Off-farm income as a percentage of total income	%	63.4	63.6	76.4	61.8	57.3
Total income adjusted for capital cost allowance	\$'000	11,999	9,969	8,575	10,891	13,413
Average total income adjusted for capital cost allowance	\$	31,577	32,159	25,222	33,003	39,450
Off-farm income as a percentage of total income adjusted for CCA	%	87.5	87.7	111.6	90.4	80.4

Table 1-3
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors
— Prince Edward Island

		2000	2001	2002	2003	2004
Number of farm operators	number	1,960 ^A	1,900 ^A	1,910 ^A	1,860 ^A	1,830 ^A
Number of farms	number	1,515 ^A	1,495 ^A	1,465 ^A	1,420 ^A	1,400 ^A
Off-farm income	\$'000	41,172^A	41,216^A	43,748^A	43,418^A	46,253^A
Average off-farm income	\$	21,006 ^A	21,693 ^A	22,905 ^A	23,343 ^A	25,275 ^A
Net operating income	\$'000	56,359	54,517	45,545	51,555	36,802
Average net operating income	\$	28,755	28,693	23,845	27,718	20,111
Total income	\$'000	97,531	95,733	89,293	94,972	83,056
Average total income	\$	49,760	50,386	46,750	51,060	45,386
Off-farm income as a percentage of total income	%	42.2	43.1	49.0	45.7	55.7
Total income adjusted for capital cost allowance	\$'000	60,023	59,224	51,650	58,501	45,491
Average total income adjusted for capital cost allowance	\$	30,624	31,171	27,042	31,452	24,859
Off-farm income as a percentage of total income adjusted for CCA	%	68.6	69.6	84.7	74.2	101.7

Table 1-4
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors —
Nova Scotia

		2000	2001	2002	2003	2004
Number of farm operators	number	3,080 ^A	2,940 ^A	2,930 ^A	2,970 ^A	2,980 ^A
Number of farms	number	2,390 ^A	2,245 ^A	2,185 ^A	2,220 ^A	2,275 ^A
Off-farm income	\$'000	72,662^A	73,393^A	78,869^A	83,530^A	86,747^A
Average off-farm income	\$	23,592 ^A	24,964 ^A	26,918 ^A	28,125 ^A	29,110 ^A
Net operating income	\$'000	74,600	68,040	62,162	61,224	78,820
Average net operating income	\$	24,221	23,143	21,216	20,614	26,450
Total income	\$'000	147,263	141,433	141,031	144,754	165,567
Average total income	\$	47,813	48,106	48,133	48,739	55,559
Off-farm income as a percentage of total income	%	49.3	51.9	55.9	57.7	52.4
Total income adjusted for capital cost allowance	\$'000	111,563	105,360	105,625	108,059	126,683
Average total income adjusted for capital cost allowance	\$	36,222	35,837	36,050	36,383	42,511
Off-farm income as a percentage of total income adjusted for CCA	%	65.1	69.7	74.7	77.3	68.5

Table 1-5
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors
— New Brunswick

		2000	2001	2002	2003	2004
Number of farm operators	number	2,310 ^A	2,300 ^A	2,250 ^A	2,210 ^A	2,220 ^A
Number of farms	number	1,850 ^A	1,790 ^A	1,765 ^A	1,715 ^A	1,715 ^A
Off-farm income	\$'000	60,136^A	57,941^A	57,257^A	57,064^A	60,075^A
Average off-farm income	\$	26,033 ^A	25,192 ^A	25,448 ^A	25,821 ^A	27,061 ^A
Net operating income	\$'000	57,359	74,788	85,390	76,679	67,653
Average net operating income	\$	24,831	32,517	37,951	34,697	30,474
Total income	\$'000	117,495	132,729	142,647	133,743	127,728
Average total income	\$	50,863	57,708	63,399	60,517	57,535
Off-farm income as a percentage of total income	%	51.2	43.7	40.1	42.7	47.0
Total income adjusted for capital cost allowance	\$'000	79,718	91,355	100,053	89,576	82,706
Average total income adjusted for capital cost allowance	\$	34,510	39,720	44,468	40,532	37,255
Off-farm income as a percentage of total income adjusted for CCA	%	75.4	63.4	57.2	63.7	72.6

Table 1-6
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors —
Quebec

		2000	2001	2002	2003	2004
Number of farm operators	number	41,900 ^A	42,330 ^A	42,190 ^A	41,570 ^A	40,670 ^A
Number of farms	number	27,460 ^A	27,795 ^A	27,730 ^A	27,330 ^A	26,920 ^A
Off-farm income	\$'000	727,573^A	756,577^A	773,481^A	808,171^A	845,028^A
Average off-farm income	\$	17,365 ^A	17,873 ^A	18,333 ^A	19,441 ^A	20,778 ^A
Net operating income	\$'000	1,066,973	1,096,856	1,016,203	1,038,282	1,143,735
Average net operating income	\$	25,465	25,912	24,086	24,977	28,122
Total income	\$'000	1,794,545	1,853,433	1,789,684	1,846,453	1,988,764
Average total income	\$	42,829	43,785	42,420	44,418	48,900
Off-farm income as a percentage of total income	%	40.5	40.8	43.2	43.8	42.5
Total income adjusted for capital cost allowance	\$'000	1,261,334	1,292,872	1,190,900	1,240,371	1,380,150
Average total income adjusted for capital cost allowance	\$	30,103	30,543	28,227	29,838	33,935
Off-farm income as a percentage of total income adjusted for CCA	%	57.7	58.5	64.9	65.2	61.2

Table 1-7
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Ontario

		2000	2001	2002	2003	2004
Number of farm operators	number	67,380 ^A	67,150 ^A	67,090 ^A	65,000 ^A	62,100 ^A
Number of farms	number	47,840 ^A	47,745 ^A	47,280 ^A	45,480 ^A	43,360 ^A
Off-farm income	\$'000	1,885,889^A	1,945,887^A	2,054,407^A	2,074,909^A	2,103,610^A
Average off-farm income	\$	27,989 ^A	28,978 ^A	30,622 ^A	31,922 ^A	33,875 ^A
Net operating income	\$'000	1,275,707	1,221,740	1,314,975	1,216,101	1,193,904
Average net operating income	\$	18,933	18,194	19,600	18,709	19,226
Total income	\$'000	3,161,596	3,167,627	3,369,382	3,291,010	3,297,515
Average total income	\$	46,922	47,172	50,222	50,631	53,100
Off-farm income as a percentage of total income	%	59.6	61.4	61.0	63.0	63.8
Total income adjusted for capital cost allowance	\$'000	2,358,101	2,350,128	2,514,043	2,400,142	2,415,812
Average total income adjusted for capital cost allowance	\$	34,997	34,998	37,473	36,925	38,902
Off-farm income as a percentage of total income adjusted for CCA	%	80.0	82.8	81.7	86.4	87.1

Table 1-8
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors — Manitoba

		2000	2001	2002	2003	2004
Number of farm operators	number	26,540 ^A	26,580 ^A	25,820 ^A	24,920 ^A	24,130 ^A
Number of farms	number	21,215 ^A	21,050 ^A	20,210 ^A	19,240 ^A	18,580 ^A
Off-farm income	\$'000	487,434^A	516,733^A	521,270^A	538,325^A	560,334^A
Average off-farm income	\$	18,366 ^A	19,441 ^A	20,189 ^A	21,602 ^A	23,221 ^A
Net operating income	\$'000	458,362	619,499	662,131	548,416	591,317
Average net operating income	\$	17,271	23,307	25,644	22,007	24,505
Total income	\$'000	945,796	1,136,232	1,183,401	1,086,741	1,151,651
Average total income	\$	35,637	42,748	45,833	43,609	47,727
Off-farm income as a percentage of total income	%	51.5	45.5	44.0	49.5	48.7
Total income adjusted for capital cost allowance	\$'000	593,633	770,535	794,798	684,923	741,802
Average total income adjusted for capital cost allowance	\$	22,367	28,989	30,782	27,485	30,742
Off-farm income as a percentage of total income adjusted for CCA	%	82.1	67.1	65.6	78.6	75.5

Table 1-9
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors
— Saskatchewan

		2000	2001	2002	2003	2004
Number of farm operators	number	64,880 ^A	65,670 ^A	62,610 ^A	59,100 ^A	56,590 ^A
Number of farms	number	57,160 ^A	57,145 ^A	53,880 ^A	50,465 ^A	47,995 ^A
Off-farm income	\$'000	1,385,450^A	1,470,739^A	1,458,329^A	1,468,023^A	1,498,156^A
Average off-farm income	\$	21,354 ^A	22,396 ^A	23,292 ^A	24,840 ^A	26,474 ^A
Net operating income	\$'000	1,076,226	1,453,298	1,391,264	928,811	851,922
Average net operating income	\$	16,588	22,130	22,221	15,716	15,054
Total income	\$'000	2,461,675	2,924,037	2,849,593	2,396,833	2,350,078
Average total income	\$	37,942	44,526	45,513	40,556	41,528
Off-farm income as a percentage of total income	%	56.3	50.3	51.2	61.2	63.7
Total income adjusted for capital cost allowance	\$'000	1,701,221	2,151,457	2,069,448	1,641,713	1,602,789
Average total income adjusted for capital cost allowance	\$	26,221	32,762	33,053	27,779	28,323
Off-farm income as a percentage of total income adjusted for CCA	%	81.4	68.4	70.5	89.4	93.5

Table 1-10
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors —
Alberta

		2000	2001	2002	2003	2004
Number of farm operators	number	67,790 ^A	68,730 ^A	67,580 ^A	62,500 ^A	61,660 ^A
Number of farms	number	54,210 ^A	54,370 ^A	53,085 ^A	48,725 ^A	47,865 ^A
Off-farm income	\$'000	1,918,833^A	2,131,600^A	2,169,986^A	2,122,049^A	2,314,505^A
Average off-farm income	\$	28,306 ^A	31,014 ^A	32,110 ^A	33,953 ^A	37,537 ^A
Net operating income	\$'000	1,223,154	1,441,741	1,530,750	885,694	1,244,639
Average net operating income	\$	18,043	20,977	22,651	14,171	20,186
Total income	\$'000	3,141,987	3,573,342	3,700,735	3,007,743	3,559,144
Average total income	\$	46,349	51,991	54,761	48,124	57,722
Off-farm income as a percentage of total income	%	61.1	59.7	58.6	70.6	65.0
Total income adjusted for capital cost allowance	\$'000	2,228,177	2,641,164	2,751,138	2,080,240	2,651,129
Average total income adjusted for capital cost allowance	\$	32,869	38,428	40,709	33,284	42,996
Off-farm income as a percentage of total income adjusted for CCA	%	86.1	80.7	78.9	102.0	87.3

Table 1-11
Off-farm income and net operating income of farm operators by province, incorporated and unincorporated sectors
— British Columbia

		2000	2001	2002	2003	2004
Number of farm operators	number	15,880 ^A	16,080 ^A	16,080 ^A	16,030 ^A	15,820 ^A
Number of farms	number	10,430 ^A	10,505 ^A	10,425 ^A	10,415 ^A	10,180 ^A
Off-farm income	\$'000	553,697^A	561,243^A	613,858^A	646,972^A	654,840^A
Average off-farm income	\$	34,868 ^A	34,903 ^A	38,175 ^A	40,360 ^A	41,393 ^A
Net operating income	\$'000	285,012	217,340	259,518	264,118	255,944
Average net operating income	\$	17,948	13,516	16,139	16,476	16,179
Total income	\$'000	838,709	778,583	873,376	911,090	910,785
Average total income	\$	52,815	48,419	54,314	56,837	57,572
Off-farm income as a percentage of total income	%	66.0	72.1	70.3	71.0	71.9
Total income adjusted for capital cost allowance	\$'000	636,598	582,801	678,416	710,281	705,828
Average total income adjusted for capital cost allowance	\$	40,088	36,244	42,190	44,309	44,616
Off-farm income as a percentage of total income adjusted for CCA	%	87.0	96.3	90.5	91.1	92.8

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

		2000	2001	2002	2003	2004
Number of farm operators	number	102,820 ^A	103,000 ^A	99,470 ^A	95,750 ^A	96,870 ^A
Number of farms	number	85,245 ^A	84,575 ^A	80,360 ^A	77,100 ^A	77,455 ^A
Off-farm income	\$'000	2,619,800^A	2,748,986^A	2,805,568^A	2,838,215^A	3,068,869^A
Average off-farm income	\$	25,479 ^A	26,689 ^A	28,205 ^A	29,642 ^A	31,680 ^A
Net operating income	\$'000	1,914,532	2,382,398	2,515,621	2,011,866	1,923,468
Average net operating income	\$	18,620	23,130	25,290	21,012	19,856
Total income	\$'000	4,534,332	5,131,385	5,321,188	4,850,080	4,992,336
Average total income	\$	44,100	49,819	53,495	50,654	51,536
Off-farm income as a percentage of total income	%	57.8	53.6	52.7	58.5	61.5
Total income adjusted for capital cost allowance	\$'000	3,181,835	3,796,627	3,948,921	3,451,762	3,514,386
Average total income adjusted for capital cost allowance	\$	30,946	36,860	39,700	36,050	36,279
Off-farm income as a percentage of total income adjusted for CCA	%	82.3	72.4	71.0	82.2	87.3

Table 2-2
Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors,
Canada — Potato farming

		2000	2001	2002	2003	2004
Number of farm operators	number	2,300 ^A	2,320 ^A	2,390 ^A	2,680 ^A	2,440 ^A
Number of farms	number	1,520 ^B	1,480 ^B	1,525 ^B	1,665 ^B	1,500 ^B
Off-farm income	\$'000	67,401^B	68,979^A	79,333^A	92,049^A	87,248^A
Average off-farm income	\$	29,305 ^A	29,733 ^A	33,194 ^A	34,347 ^A	35,757 ^A
Net operating income	\$'000	129,399	131,208	182,522	170,904	115,206
Average net operating income	\$	56,261	56,555	76,369	63,770	47,216
Total income	\$'000	196,800	200,188	261,855	262,953	202,454
Average total income	\$	85,565	86,288	109,563	98,117	82,973
Off-farm income as a percentage of total income	%	34.2	34.5	30.3	35.0	43.1
Total income adjusted for capital cost allowance	\$'000	114,136	117,964	167,977	155,223	95,027
Average total income adjusted for capital cost allowance	\$	49,624	50,847	70,283	57,919	38,945
Off-farm income as a percentage of total income adjusted for CCA	%	59.1	58.5	47.2	59.3	91.8

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

		2000	2001	2002	2003	2004
Number of farm operators	number	4,290 ^A	4,230 ^A	4,150 ^A	4,220 ^A	4,110 ^A
Number of farms	number	2,715 ^B	2,705 ^A	2,595 ^A	2,680 ^A	2,565 ^A
Off-farm income	\$'000	100,385^A	105,697^B	110,125^B	120,956^B	111,864^B
Average off-farm income	\$	23,400 ^A	24,988 ^A	26,536 ^A	28,663 ^A	27,217 ^A
Net operating income	\$'000	101,461	107,353	115,123	112,281	96,404
Average net operating income	\$	23,650	25,379	27,740	26,607	23,456
Total income	\$'000	201,845	213,051	225,248	233,238	208,268
Average total income	\$	47,050	50,367	54,277	55,270	50,673
Off-farm income as a percentage of total income	%	49.7	49.6	48.9	51.9	53.7
Total income adjusted for capital cost allowance	\$'000	147,266	160,653	168,233	175,657	149,709
Average total income adjusted for capital cost allowance	\$	34,328	37,980	40,538	41,625	36,426
Off-farm income as a percentage of total income adjusted for CCA	%	68.2	65.8	65.5	68.9	74.7

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

		2000	2001	2002	2003	2004
Number of farm operators	number	7,140 ^A	7,020 ^A	7,040 ^A	7,110 ^A	7,340 ^A
Number of farms	number	4,920 ^A	4,685 ^A	4,690 ^A	4,730 ^A	4,850 ^A
Off-farm income	\$'000	196,580^A	213,428^A	236,301^B	246,703^B	273,035^A
Average off-farm income	\$	27,532 ^A	30,403 ^A	33,565 ^A	34,698 ^B	37,198 ^A
Net operating income	\$'000	67,975	68,017	87,039	102,660	101,744
Average net operating income	\$	9,520	9,689	12,364	14,439	13,862
Total income	\$'000	264,555	281,445	323,340	349,364	374,779
Average total income	\$	37,052	40,092	45,929	49,137	51,060
Off-farm income as a percentage of total income	%	74.3	75.8	73.1	70.6	72.9
Total income adjusted for capital cost allowance	\$'000	216,638	234,532	273,733	296,104	315,617
Average total income adjusted for capital cost allowance	\$	30,342	33,409	38,883	41,646	43,000
Off-farm income as a percentage of total income adjusted for CCA	%	90.7	91.0	86.3	83.3	86.5

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

		2000	2001	2002	2003	2004
Number of farm operators	number	6,020 ^A	6,120 ^A	6,190 ^A	6,090 ^A	6,090 ^A
Number of farms	number	3,680 ^A	3,900 ^A	3,810 ^A	3,840 ^A	3,875 ^A
Off-farm income	\$'000	224,524^A	232,185^A	235,306^A	227,374^A	239,777^A
Average off-farm income	\$	37,296 ^A	37,939 ^A	38,014 ^A	37,336 ^A	39,372 ^A
Net operating income	\$'000	292,373	166,756	258,393	260,157	249,782
Average net operating income	\$	48,567	27,248	41,744	42,719	41,015
Total income	\$'000	516,897	398,941	493,699	487,531	489,559
Average total income	\$	85,863	65,187	79,758	80,054	80,387
Off-farm income as a percentage of total income	%	43.4	58.2	47.7	46.6	49.0
Total income adjusted for capital cost allowance	\$'000	356,276	245,395	336,039	307,876	317,402
Average total income adjusted for capital cost allowance	\$	59,182	40,097	54,287	50,554	52,119
Off-farm income as a percentage of total income adjusted for CCA	%	63.0	94.6	70.0	73.9	75.5

Table 2-6
Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Other crop farming

		2000	2001	2002	2003	2004
Number of farm operators	number	18,240 ^A	20,850 ^A	22,630 ^A	22,230 ^A	21,970 ^A
Number of farms	number	13,790 ^A	15,780 ^A	17,305 ^A	17,100 ^A	16,570 ^A
Off-farm income	\$'000	457,182^A	579,633^A	623,792^A	656,799^A	695,785^A
Average off-farm income	\$	25,065 ^A	27,800 ^A	27,565 ^A	29,546 ^A	31,670 ^A
Net operating income	\$'000	246,621	255,967	330,280	252,417	261,461
Average net operating income	\$	13,521	12,277	14,595	11,355	11,901
Total income	\$'000	703,802	835,600	954,072	909,216	957,246
Average total income	\$	38,586	40,077	42,160	40,900	43,571
Off-farm income as a percentage of total income	%	65.0	69.4	65.4	72.2	72.7
Total income adjusted for capital cost allowance	\$'000	532,793	641,664	727,162	677,142	736,436
Average total income adjusted for capital cost allowance	\$	29,210	30,775	32,133	30,461	33,520
Off-farm income as a percentage of total income adjusted for CCA	%	85.8	90.3	85.8	97.0	94.5

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

		2000	2001	2002	2003	2004
Number of farm operators	number	86,410 ^A	86,200 ^A	83,750 ^A	77,150 ^A	70,320 ^A
Number of farms	number	71,050 ^A	70,490 ^A	68,060 ^A	61,810 ^A	56,635 ^A
Off-farm income	\$'000	2,133,733^A	2,191,025^A	2,214,101^A	2,138,924^A	2,118,832^A
Average off-farm income	\$	24,693 ^A	25,418 ^A	26,437 ^A	27,724 ^A	30,131 ^A
Net operating income	\$'000	797,694	1,047,583	1,003,220	412,231	695,548
Average net operating income	\$	9,232	12,153	11,979	5,343	9,891
Total income	\$'000	2,931,427	3,238,608	3,217,322	2,551,155	2,814,380
Average total income	\$	33,925	37,571	38,416	33,067	40,022
Off-farm income as a percentage of total income	%	72.8	67.7	68.8	83.8	75.3
Total income adjusted for capital cost allowance	\$'000	2,174,214	2,449,270	2,418,440	1,817,047	2,156,334
Average total income adjusted for capital cost allowance	\$	25,162	28,414	28,877	23,552	30,665
Off-farm income as a percentage of total income adjusted for CCA	%	98.1	89.5	91.6	117.7	98.3

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

		2000	2001	2002	2003	2004
Number of farm operators	number	32,750 ^A	31,900 ^A	30,470 ^A	29,140 ^A	28,090 ^A
Number of farms	number	18,520 ^A	18,040 ^A	17,065 ^A	16,170 ^A	15,600 ^A
Off-farm income	\$'000	367,885^A	369,123^A	357,539^A	375,400^A	384,460^A
Average off-farm income	\$	11,233 ^A	11,571 ^A	11,734 ^A	12,883 ^A	13,687 ^A
Net operating income	\$'000	1,246,993	1,250,009	1,194,539	1,193,112	1,218,618
Average net operating income	\$	38,076	39,185	39,204	40,944	43,383
Total income	\$'000	1,614,879	1,619,132	1,552,078	1,568,513	1,603,078
Average total income	\$	49,309	50,756	50,938	53,827	57,069
Off-farm income as a percentage of total income	%	22.8	22.8	23.0	23.9	24.0
Total income adjusted for capital cost allowance	\$'000	1,043,074	1,029,977	962,162	974,831	1,010,327
Average total income adjusted for capital cost allowance	\$	31,850	32,288	31,577	33,453	35,967
Off-farm income as a percentage of total income adjusted for CCA	%	35.3	35.8	37.2	38.5	38.1

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

		2000	2001	2002	2003	2004
Number of farm operators	number	9,840 ^A	9,810 ^A	9,370 ^A	8,850 ^A	8,590 ^A
Number of farms	number	6,620 ^A	6,515 ^A	6,060 ^A	5,625 ^A	5,575 ^A
Off-farm income	\$'000	174,260^A	187,818^A	200,307^A	193,425^A	202,929^A
Average off-farm income	\$	17,709 ^A	19,146 ^A	21,377 ^A	21,856 ^A	23,624 ^A
Net operating income	\$'000	413,676	504,852	266,621	153,527	346,691
Average net operating income	\$	42,040	51,463	28,455	17,348	40,360
Total income	\$'000	587,936	692,670	466,928	346,952	549,620
Average total income	\$	59,750	70,609	49,832	39,204	63,984
Off-farm income as a percentage of total income	%	29.6	27.1	42.9	55.7	36.9
Total income adjusted for capital cost allowance	\$'000	363,046	447,857	216,608	92,309	291,458
Average total income adjusted for capital cost allowance	\$	36,895	45,653	23,117	10,430	33,930
Off-farm income as a percentage of total income adjusted for CCA	%	48.0	41.9	92.5	209.5	69.6

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

		2000	2001	2002	2003	2004
Number of farm operators	number	6,450 ^A	6,580 ^A	7,100 ^A	7,090 ^A	6,790 ^A
Number of farms	number	4,275 ^A	4,205 ^A	4,465 ^A	4,470 ^A	4,245 ^A
Off-farm income	\$'000	214,481^A	241,148^A	262,241^A	278,615^A	273,929^A
Average off-farm income	\$	33,253 ^A	36,649 ^A	36,935 ^A	39,297 ^A	40,343 ^A
Net operating income	\$'000	319,934	337,728	362,821	358,868	436,333
Average net operating income	\$	49,602	51,327	51,102	50,616	64,261
Total income	\$'000	534,416	578,877	625,062	637,482	710,262
Average total income	\$	82,855	87,975	88,037	89,913	104,604
Off-farm income as a percentage of total income	%	40.1	41.7	42.0	43.7	38.6
Total income adjusted for capital cost allowance	\$'000	381,878	411,555	452,550	461,463	536,033
Average total income adjusted for capital cost allowance	\$	59,206	62,546	63,739	65,086	78,944
Off-farm income as a percentage of total income adjusted for CCA	%	56.2	58.6	57.9	60.4	51.1

Table 2-11
Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Other animal production

		2000	2001	2002	2003	2004
Number of farm operators	number	15,830 ^A	15,960 ^A	16,220 ^A	16,160 ^A	15,720 ^A
Number of farms	number	12,000 ^A	12,000 ^A	12,325 ^A	12,065 ^A	11,680 ^A
Off-farm income	\$'000	586,724^B	625,774^B	655,750^B	683,158^B	723,172^B
Average off-farm income	\$	37,064 ^B	39,209 ^B	40,428 ^B	42,275 ^B	46,003 ^B
Net operating income	\$'000	49,391	1,223	54,683	48,840	28,092
Average net operating income	\$	3,120	77	3,371	3,022	1,787
Total income	\$'000	636,115	626,997	710,433	731,999	751,264
Average total income	\$	40,184	39,286	43,800	45,297	47,790
Off-farm income as a percentage of total income	%	92.2	99.8	92.3	93.3	96.3
Total income adjusted for capital cost allowance	\$'000	530,868	519,219	592,324	614,607	642,639
Average total income adjusted for capital cost allowance	\$	33,536	32,532	36,518	38,033	40,880
Off-farm income as a percentage of total income adjusted for CCA	%	110.5	120.5	110.7	111.2	112.5

Table 3-1
Off-farm income sources and net operating income of farm operators, incorporated and unincorporated sectors
by province

	2004								
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario			
Number of farm operators	340^A	1,830^A	2,980^A	2,220^A	40,670^A	62,100^A			
Distribution by province (%)	0.1	0.7	1.1	0.8	15.2	23.1			
Number of farms	240^A	1,400^A	2,275^A	1,715^A	26,920^A	43,360^A			
Distribution by province (%)	0.1	0.7	1.1	0.9	13.4	21.6			
	thousands of dollars								
Total income	18,808	83,056	165,567	127,728	1,988,764	3,297,515			
Off-farm income	10,782^A	46,253^A	86,747^A	60,075^A	845,028^A	2,103,610^A			
Off-farm employment income	7,363 ^A	26,749 ^A	53,183 ^B	37,447 ^A	548,111 ^A	1,269,755 ^A			
Wages and salaries	7,143 ^A	25,166 ^A	50,192 ^B	34,687 ^A	514,881 ^A	1,118,328 ^A			
Net off-farm self-employment income	220 ^C	1,583 ^C	2,991 ^C	2,761 ^C	33,230 ^B	151,427 ^D			
Investment income	817 ^C	6,963 ^A	11,012 ^B	6,112 ^B	140,766 ^A	336,195 ^B			
Pension income	1,625 ^B	5,838 ^A	15,332 ^B	10,947 ^B	93,408 ^B	333,503 ^A			
Government social transfers	642 ^B	1,880 ^A	2,312 ^B	1,912 ^B	38,641 ^A	36,103 ^A			
Other off-farm income	335 ^A	4,823 ^A	4,908 ^B	3,656 ^B	24,102 ^B	128,055 ^B			
Net operating income	8,026	36,802	78,820	67,653	1,143,735	1,193,904			
Net program payments	1,892 ^A	28,274 ^A	23,258 ^A	27,723 ^A	683,501 ^A	520,144 ^A			
Net market income	6,134	8,529	55,562	39,930	460,234	673,760			
Adjustment for capital cost allowance (CCA)	5,395 ^A	37,564 ^A	38,884 ^A	45,021 ^A	608,613 ^A	881,703 ^A			
Net market income adjusted for CCA	739	-29,036	16,678	-5,092	-148,379	-207,942			
Total income adjusted for CCA	13,413	45,491	126,683	82,706	1,380,150	2,415,812			
	Manitoba					Saskatchewan	Alberta	British Columbia	Canada
Number of farm operators	24,130^A	56,590^A	61,660^A	15,820^A	268,330^A				
Distribution by province (%)	9.0	21.1	23.0	5.9	100.0				
Number of farms	18,580^A	47,995^A	47,865^A	10,180^A	200,545^A				
Distribution by province (%)	9.3	23.9	23.9	5.1	100.0				
	thousands of dollars								
Total income	1,151,651	2,350,078	3,559,144	910,785	13,653,300				
Off-farm income	560,334^A	1,498,156^A	2,314,505^A	654,840^A	8,180,019^A				
Off-farm employment income	330,909 ^A	815,322 ^A	1,464,894 ^A	433,979 ^A	4,987,515 ^A				
Wages and salaries	293,568 ^A	732,627 ^A	1,344,454 ^A	390,911 ^A	4,511,775 ^A				
Net off-farm self-employment income	37,341 ^B	82,696 ^B	120,440 ^B	43,068 ^B	475,741 ^B				
Investment income	68,857 ^A	205,053 ^A	373,013 ^A	106,363 ^A	1,255,095 ^A				
Pension income	85,123 ^A	273,393 ^A	292,803 ^A	79,963 ^A	1,191,899 ^A				
Government social transfers	13,629 ^A	28,545 ^A	30,920 ^A	12,621 ^A	167,199 ^A				
Other off-farm income	61,816 ^A	175,842 ^A	152,874 ^A	21,914 ^A	578,312 ^A				
Net operating income	591,317	851,922	1,244,639	255,944	5,473,280				
Net program payments	284,314 ^A	797,249 ^A	937,441 ^A	108,515 ^A	3,412,550 ^A				
Net market income	307,003	54,673	307,197	147,430	2,060,730				
Adjustment for capital cost allowance (CCA)	409,849 ^A	747,289 ^A	908,015 ^A	204,957 ^A	3,887,623 ^A				
Net market income adjusted for CCA	-102,846	-692,616	-600,817	-57,527	-1,826,893				
Total income adjusted for CCA	741,802	1,602,789	2,651,129	705,828	9,765,677				

Table 3-2
Off-farm income sources and net operating income of farm operators, incorporated and unincorporated sectors by farm type, Canada

	2004					
	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
Number of farm operators	96,870 ^A	2,440 ^A	4,110 ^A	7,340 ^A	6,090 ^A	21,970 ^A
Distribution by farm type (%)	36.1	0.9	1.5	2.7	2.3	8.2
Number of farms	77,455 ^A	1,500 ^B	2,565 ^A	4,850 ^A	3,875 ^A	16,570 ^A
Distribution by farm type (%)	38.6	0.7	1.3	2.4	1.9	8.3
	thousands of dollars					
Total income	4,992,336	202,454	208,268	374,779	489,559	957,246
Off-farm income	3,068,869 ^A	87,248 ^A	111,864 ^B	273,035 ^A	239,777 ^A	695,785 ^A
Off-farm employment income	1,655,531 ^A	55,423 ^A	66,718 ^A	171,578 ^B	172,289 ^A	428,069 ^A
Wages and salaries	1,498,969 ^A	53,334 ^A	62,954 ^A	155,998 ^B	158,649 ^A	388,193 ^B
Net off-farm self-employment income	156,563 ^B	2,089 ^C	3,764 ^C	15,581 ^B	13,641 ^D	39,876 ^C
Investment income	513,784 ^A	14,903 ^B	19,629 ^C	43,510 ^C	29,764 ^B	106,464 ^B
Pension income	539,667 ^A	8,757 ^D	15,149 ^D	36,746 ^B	23,918 ^C	112,112 ^B
Government social transfers	37,925 ^A	1,020 ^B	3,031 ^B	6,352 ^B	4,138 ^B	16,644 ^B
Other off-farm income	321,961 ^A	7,145 ^B	7,337 ^B	14,849 ^B	9,667 ^B	32,497 ^B
Net operating income	1,923,468	115,206	96,404	101,744	249,782	261,461
Net program payments	1,162,446 ^A	72,195 ^A	44,158 ^A	47,314 ^A	67,294 ^A	158,492 ^A
Net market income	761,021	43,011	52,246	54,430	182,488	102,969
Adjustment for capital cost allowance (CCA)	1,477,950 ^A	107,427 ^A	58,558 ^A	59,162 ^A	172,157 ^A	220,810 ^A
Net market income adjusted for CCA	-716,929	-64,416	-6,312	-4,732	10,331	-117,841
Total income adjusted for CCA	3,514,386	95,027	149,709	315,617	317,402	736,436
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
Number of farm operators	70,320 ^A	28,090 ^A	8,590 ^A	6,790 ^A	15,720 ^A	268,330 ^A
Distribution by farm type (%)	26.2	10.5	3.2	2.5	5.9	100.0
Number of farms	56,635 ^A	15,600 ^A	5,575 ^A	4,245 ^A	11,680 ^A	200,545 ^A
Distribution by farm type (%)	28.2	7.8	2.8	2.1	5.8	100.0
	thousands of dollars					
Total income	2,814,380	1,603,078	549,620	710,262	751,264	13,653,300
Off-farm income	2,118,832 ^A	384,460 ^A	202,929 ^A	273,929 ^A	723,172 ^B	8,180,019 ^A
Off-farm employment income	1,387,307 ^A	220,153 ^A	136,256 ^B	186,074 ^A	508,024 ^B	4,987,515 ^A
Wages and salaries	1,248,277 ^A	207,220 ^A	122,730 ^B	174,639 ^A	440,725 ^B	4,511,775 ^A
Net off-farm self-employment income	139,030 ^B	12,933 ^B	13,525 ^D	11,436 ^C	F	475,741 ^B
Investment income	255,220 ^A	78,829 ^A	36,571 ^B	57,139 ^B	99,274 ^D	1,255,095 ^A
Pension income	303,901 ^A	45,579 ^A	10,386 ^B	19,329 ^B	76,332 ^C	1,191,899 ^A
Government social transfers	49,332 ^A	23,109 ^A	7,431 ^A	5,725 ^B	12,492 ^B	167,199 ^A
Other off-farm income	123,072 ^A	16,791 ^A	12,285 ^B	5,662 ^B	27,049 ^D	578,312 ^A
Net operating income	695,548	1,218,618	346,691	436,333	28,092	5,473,280
Net program payments	1,257,047 ^A	236,656 ^A	210,426 ^A	63,207 ^A	93,503 ^A	3,412,550 ^A
Net market income	-561,498	981,961	136,265	373,126	-65,411	2,060,730
Adjustment for capital cost allowance (CCA)	658,046 ^A	592,751 ^A	258,162 ^A	174,229 ^A	108,625 ^A	3,887,623 ^A
Net market income adjusted for CCA	-1,219,544	389,211	-121,897	198,897	-174,036	-1,826,893
Total income adjusted for CCA	2,156,334	1,010,327	291,458	536,033	642,639	9,765,677

Table 3-3
Off-farm income sources and net operating income of farm operators, incorporated and unincorporated sectors
by revenue class, Canada

	2004					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 of farm operators	104,430^A	44,190^A	55,530^A	34,880^A	29,310^A	268,330^A
Distribution by revenue class (%)	38.9	16.5	20.7	13.0	10.9	100.0
Number of farms	87,255^A	35,530^A	40,955^A	21,380^A	15,430^A	200,545^A
Distribution by revenue class (%)	43.5	17.7	20.4	10.7	7.7	100.0
	thousands of dollars					
Total income	3,674,682	1,516,153	2,439,460	2,185,913	3,837,924	13,653,300
Off-farm income	3,753,891^A	1,181,591^A	1,241,390^A	811,619^A	1,191,830^A	8,180,019^A
Off-farm employment income	2,387,458 ^A	683,949 ^A	670,112 ^B	456,226 ^A	789,952 ^A	4,987,515 ^A
Wages and salaries	2,151,423 ^A	614,070 ^A	594,578 ^B	415,622 ^A	736,248 ^A	4,511,775 ^A
Net off-farm self-employment income	236,035 ^C	69,879 ^B	75,534 ^B	40,604 ^B	53,704 ^A	475,741 ^B
Investment income	418,390 ^A	184,716 ^B	224,163 ^A	173,324 ^A	254,562 ^A	1,255,095 ^A
Pension income	714,072 ^A	186,229 ^A	157,791 ^A	66,843 ^A	66,993 ^A	1,191,899 ^A
Government social transfers	67,952 ^A	27,191 ^A	31,200 ^A	23,990 ^A	16,872 ^A	167,199 ^A
Other off-farm income	166,020 ^B	99,506 ^A	158,124 ^A	91,236 ^A	63,450 ^A	578,312 ^A
Net operating income	-79,209	334,562	1,198,069	1,374,293	2,646,094	5,473,280
Net program payments	284,222 ^A	368,874 ^A	791,148 ^A	661,886 ^A	1,306,678 ^A	3,412,550 ^A
Net market income	-363,431	-34,312	406,921	712,407	1,339,417	2,060,730
Adjustment for capital cost allowance (CCA)	351,194 ^A	337,962 ^A	819,944 ^A	844,483 ^A	1,534,356 ^A	3,887,623 ^A
Net market income adjusted for CCA	-714,626	-372,274	-413,023	-132,076	-194,939	-1,826,893
Total income adjusted for CCA	3,323,488	1,178,191	1,619,515	1,341,429	2,303,568	9,765,677

Table 4-1
Average off-farm income by source and average net operating income of farm operators, incorporated and unincorporated sectors by province

	2004								
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario			
Number of farm operators	340^A	1,830^A	2,980^A	2,220^A	40,670^A	62,100^A			
Distribution by province (%)	0.1	0.7	1.1	0.8	15.2	23.1			
Number of farms	240^A	1,400^A	2,275^A	1,715^A	26,920^A	43,360^A			
Distribution by province (%)	0.1	0.7	1.1	0.9	13.4	21.6			
	Average per operator (\$)								
Total income	55,317	45,386	55,559	57,535	48,900	53,100			
Off-farm income	31,711^A	25,275^A	29,110^A	27,061^A	20,778^A	33,875^A			
Off-farm employment income	21,656 ^B	14,617 ^A	17,847 ^B	16,868 ^A	13,477 ^A	20,447 ^A			
Wages and salaries	21,010 ^B	13,752 ^A	16,843 ^B	15,625 ^A	12,660 ^A	18,008 ^A			
Net off-farm self-employment income	646 ^C	865 ^C	1,004 ^C	1,243 ^C	817 ^B	2,438 ^D			
Investment income	2,401 ^C	3,805 ^A	3,695 ^B	2,753 ^B	3,461 ^A	5,414 ^B			
Pension income	4,778 ^B	3,190 ^A	5,145 ^B	4,931 ^B	2,297 ^A	5,370 ^A			
Government social transfers	1,889 ^B	1,027 ^A	776 ^B	861 ^B	950 ^A	581 ^A			
Other off-farm income	986 ^A	2,636 ^A	1,647 ^B	1,647 ^B	593 ^B	2,062 ^B			
Net operating income	23,606	20,111	26,450	30,474	28,122	19,226			
Net program payments	5,566	15,450	7,805	12,488	16,806	8,376			
Net market income	18,040	4,661	18,645	17,986	11,316	10,850			
Adjustment for capital cost allowance (CCA)	15,867	20,527	13,048	20,280	14,965	14,198			
Net market income adjusted for CCA	2,173	-15,867	5,597	-2,293	-3,648	-3,349			
Total income adjusted for CCA	39,450	24,859	42,511	37,255	33,935	38,902			
	Manitoba					Saskatchewan	Alberta	British Columbia	Canada
Number of farm operators	24,130^A					56,590^A	61,660^A	15,820^A	268,330^A
Distribution by province (%)	9.0					21.1	23.0	5.9	100.0
Number of farms	18,580^A					47,995^A	47,865^A	10,180^A	200,545^A
Distribution by province (%)	9.3					23.9	23.9	5.1	100.0
	Average per operator (\$)								
Total income	47,727					41,528	57,722	57,572	50,882
Off-farm income	23,221^A					26,474^A	37,537^A	41,393^A	30,485^A
Off-farm employment income	13,714 ^A					14,408 ^A	23,758 ^A	27,432 ^A	18,587 ^A
Wages and salaries	12,166 ^A					12,946 ^A	21,804 ^A	24,710 ^A	16,814 ^A
Net off-farm self-employment income	1,547 ^B					1,461 ^B	1,953 ^B	2,722 ^B	1,773 ^B
Investment income	2,854 ^A					3,623 ^A	6,050 ^A	6,723 ^A	4,677 ^A
Pension income	3,528 ^A					4,831 ^A	4,749 ^A	5,055 ^A	4,442 ^A
Government social transfers	565 ^A					504 ^A	501 ^A	798 ^A	623 ^A
Other off-farm income	2,562 ^A					3,107 ^A	2,479 ^A	1,385 ^A	2,155 ^A
Net operating income	24,505					15,054	20,186	16,179	20,398
Net program payments	11,783					14,088	15,203	6,859	12,718
Net market income	12,723					966	4,982	9,319	7,680
Adjustment for capital cost allowance (CCA)	16,985					13,205	14,726	12,956	14,488
Net market income adjusted for CCA	-4,262					-12,239	-9,744	-3,636	-6,808
Total income adjusted for CCA	30,742					28,323	42,996	44,616	36,394

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

	2004					
	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
Number of farm operators	96,870^A	2,440^A	4,110^A	7,340^A	6,090^A	21,970^A
Distribution by farm type (%)	36.1	0.9	1.5	2.7	2.3	8.2
Number of farms	77,455^A	1,500^B	2,565^A	4,850^A	3,875^A	16,570^A
Distribution by farm type (%)	38.6	0.7	1.3	2.4	1.9	8.3
	Average per operator (\$)					
Total income	51,536	82,973	50,673	51,060	80,387	43,571
Off-farm income	31,680^A	35,757^A	27,217^A	37,198^A	39,372^A	31,670^A
Off-farm employment income	17,090 ^A	22,714 ^A	16,233 ^B	23,376 ^A	28,291 ^A	19,484 ^A
Wages and salaries	15,474 ^A	21,858 ^A	15,317 ^B	21,253 ^B	26,051 ^A	17,669 ^A
Net off-farm self-employment income	1,616 ^B	856 ^C	916 ^C	2,123 ^B	2,240 ^D	1,815 ^C
Investment income	5,304 ^A	6,108 ^B	4,776 ^B	5,928 ^B	4,887 ^B	4,846 ^A
Pension income	5,571 ^A	3,589 ^D	3,686 ^D	5,006 ^B	3,927 ^B	5,103 ^B
Government social transfers	392 ^A	418 ^B	738 ^B	865 ^B	679 ^B	758 ^B
Other off-farm income	3,324 ^A	2,928 ^B	1,785 ^B	2,023 ^B	1,587 ^B	1,479 ^B
Net operating income	19,856	47,216	23,456	13,862	41,015	11,901
Net program payments	12,000	29,588	10,744	6,446	11,050	7,214
Net market income	7,856	17,628	12,712	7,416	29,965	4,687
Adjustment for capital cost allowance (CCA)	15,257	44,028	14,248	8,060	28,269	10,051
Net market income adjusted for CCA	-7,401	-26,400	-1,536	-645	1,696	-5,364
Total income adjusted for CCA	36,279	38,945	36,426	43,000	52,119	33,520
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
Number of farm operators	70,320^A	28,090^A	8,590^A	6,790^A	15,720^A	268,330^A
Distribution by farm type (%)	26.2	10.5	3.2	2.5	5.9	100.0
Number of farms	56,635^A	15,600^A	5,575^A	4,245^A	11,680^A	200,545^A
Distribution by farm type (%)	28.2	7.8	2.8	2.1	5.8	100.0
	Average per operator (\$)					
Total income	40,022	57,069	63,984	104,604	47,790	50,882
Off-farm income	30,131^A	13,687^A	23,624^A	40,343^A	46,003^B	30,485^A
Off-farm employment income	19,728 ^A	7,837 ^A	15,862 ^A	27,404 ^A	32,317 ^B	18,587 ^A
Wages and salaries	17,751 ^A	7,377 ^A	14,288 ^B	25,720 ^A	28,036 ^B	16,814 ^A
Net off-farm self-employment income	1,977 ^B	460 ^B	1,575 ^D	1,684 ^C	F	1,773 ^B
Investment income	3,629 ^A	2,806 ^A	4,257 ^B	8,415 ^B	6,315 ^D	4,677 ^A
Pension income	4,322 ^A	1,623 ^A	1,209 ^B	2,847 ^B	4,856 ^C	4,442 ^A
Government social transfers	702 ^A	823 ^A	865 ^A	843 ^B	795 ^B	623 ^A
Other off-farm income	1,750 ^A	598 ^A	1,430 ^B	834 ^B	1,721 ^D	2,155 ^A
Net operating income	9,891	43,383	40,360	64,261	1,787	20,398
Net program payments	17,876	8,425	24,497	9,309	5,948	12,718
Net market income	-7,985	34,958	15,863	54,952	-4,161	7,680
Adjustment for capital cost allowance (CCA)	9,358	21,102	30,054	25,660	6,910	14,488
Net market income adjusted for CCA	-17,343	13,856	-14,191	29,293	-11,071	-6,808
Total income adjusted for CCA	30,665	35,967	33,930	78,944	40,880	36,394

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

	2004					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 of farm operators	104,430^A	44,190^A	55,530^A	34,880^A	29,310^A	268,330^A
Distribution by revenue class (%)	38.9	16.5	20.7	13.0	10.9	100.0
Number of farms	87,255^A	35,530^A	40,955^A	21,380^A	15,430^A	200,545^A
Distribution by revenue class (%)	43.5	17.7	20.4	10.7	7.7	100.0
	Average per operator (\$)					
Total income	35,188	34,310	43,930	62,670	130,942	50,882
Off-farm income	35,946^A	26,739^A	22,355^A	23,269^A	40,663^A	30,485^A
Off-farm employment income	22,862 ^A	15,477 ^A	12,068 ^B	13,080 ^A	26,952 ^A	18,587 ^A
Wages and salaries	20,602 ^A	13,896 ^A	10,707 ^B	11,916 ^A	25,119 ^A	16,814 ^A
Net off-farm self-employment income	2,260 ^C	1,581 ^B	1,360 ^B	1,164 ^B	1,832 ^A	1,773 ^B
Investment income	4,006 ^A	4,180 ^B	4,037 ^A	4,969 ^A	8,685 ^A	4,677 ^A
Pension income	6,838 ^A	4,214 ^A	2,842 ^A	1,916 ^A	2,286 ^A	4,442 ^A
Government social transfers	651 ^A	615 ^A	562 ^A	688 ^A	576 ^A	623 ^A
Other off-farm income	1,590 ^B	2,252 ^A	2,848 ^A	2,616 ^A	2,165 ^A	2,155 ^A
Net operating income	-758	7,571	21,575	39,401	90,280	20,398
Net program payments	2,722	8,347	14,247	18,976	44,581	12,718
Net market income	-3,480	-776	7,328	20,425	45,698	7,680
Adjustment for capital cost allowance (CCA)	3,363	7,648	14,766	24,211	52,349	14,488
Net market income adjusted for CCA	-6,843	-8,424	-7,438	-3,787	-6,651	-6,808
Total income adjusted for CCA	31,825	26,662	29,165	38,458	78,593	36,394

Table 5
Average off-farm income and average net operating income of farm operators by revenue class and province, incorporated and unincorporated sectors

	2004					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					
Number of farms						
Canada	87,255 A	35,530 A	40,955 A	21,380 A	15,430 A	200,545 A
Newfoundland and Labrador	105 A	30 A	45 A	x	40 A	240 A
Prince Edward Island	525 A	210 A	250 A	210 A	220 A	1,400 A
Nova Scotia	1,170 A	330 B	330 A	195 A	245 A	2,275 A
New Brunswick	780 A	250 B	265 A	195 A	230 A	1,715 A
Quebec	8,380 A	4,400 A	6,360 A	4,610 A	3,185 A	26,920 A
Ontario	19,935 A	6,600 A	7,625 A	5,010 A	4,185 A	43,360 A
Manitoba	7,270 A	3,385 A	4,180 A	2,150 A	1,600 A	18,580 A
Saskatchewan	21,195 A	10,075 A	11,130 A	4,030 A	1,565 A	47,995 A
Alberta	22,795 A	8,655 A	9,285 A	4,105 A	3,030 A	47,865 A
British Columbia	5,105 A	1,595 A	1,500 A	845 A	1,135 A	10,180 A
Number of farm operators						
Canada	104,430 A	44,190 A	55,530 A	34,880 A	29,310 A	268,330 A
Newfoundland and Labrador	110 A	50 B	60 B	40 B	90 A	340 A
Prince Edward Island	560 A	250 A	320 A	300 A	410 A	1,830 A
Nova Scotia	1,340 A	430 B	440 A	310 A	450 A	2,980 A
New Brunswick	850 A	300 B	360 A	310 A	410 A	2,220 A
Quebec	10,170 A	5,640 A	9,790 A	8,740 A	6,340 A	40,670 A
Ontario	25,280 A	8,890 A	11,270 A	8,540 A	8,120 A	62,100 A
Manitoba	8,400 A	4,170 A	5,330 A	3,170 A	3,050 A	24,130 A
Saskatchewan	23,170 A	11,300 A	13,480 A	5,800 A	2,840 A	56,590 A
Alberta	27,330 A	10,670 A	12,100 A	6,210 A	5,340 A	61,660 A
British Columbia	7,220 A	2,500 A	2,390 A	1,460 A	2,240 A	15,820 A
	Average per operator (\$)					
Off-farm income						
Canada	35,946 A	26,739 A	22,355 A	23,269 A	40,663 A	30,485 A
Newfoundland and Labrador	27,914 A	33,144 B	23,877 B	20,507 C	45,565 B	31,711 A
Prince Edward Island	26,214 A	21,994 A	14,595 A	19,325 A	38,441 A	25,275 A
Nova Scotia	29,832 B	23,438 B	17,175 A	21,007 A	49,317 A	29,110 A
New Brunswick	29,615 B	20,954 B	19,778 A	21,397 A	36,505 A	27,061 A
Quebec	28,686 A	20,005 B	13,561 B	15,421 A	27,322 A	20,778 A
Ontario	41,523 B	30,346 B	23,065 B	21,343 A	42,116 A	33,875 A
Manitoba	25,743 A	19,779 A	17,663 A	20,485 A	33,536 A	23,221 A
Saskatchewan	30,021 A	24,758 A	20,894 A	24,325 A	35,223 A	26,474 A
Alberta	40,975 A	31,256 A	30,903 C	34,580 B	50,946 B	37,537 A
British Columbia	41,275 A	31,963 B	32,730 B	36,971 B	64,428 A	41,393 A
Net operating income						
Canada	-758	7,571	21,575	39,401	90,280	20,398
Newfoundland and Labrador	-1,197	1,804	9,323	x	68,175	23,606
Prince Edward Island	-3,471	4,393	15,409	22,235	65,761	20,111
Nova Scotia	1,759	12,756	24,773	37,241	107,021	26,450
New Brunswick	-233	13,513	23,125	35,136	109,300	30,474
Quebec	1,857	10,325	25,190	38,853	75,856	28,122
Ontario	-2,652	3,320	18,115	36,638	87,960	19,226
Manitoba	-920	7,897	23,597	44,606	97,977	24,505
Saskatchewan	1,076	10,082	21,328	42,181	63,820	15,054
Alberta	-979	7,412	22,819	42,327	122,436	20,186
British Columbia	-2,985	4,063	14,052	28,908	85,587	16,179

Table 5 – continued

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

	2004					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 (\$)					
Total income						
Canada	35,188	34,310	43,930	62,670	130,942	50,882
Newfoundland and Labrador	26,717	34,947	33,200	x	113,740	55,317
Prince Edward Island	22,743	26,387	30,003	41,561	104,202	45,386
Nova Scotia	31,592	36,194	41,948	58,248	156,338	55,559
New Brunswick	29,382	34,468	42,903	56,533	145,805	57,535
Quebec	30,542	30,331	38,752	54,275	103,179	48,900
Ontario	38,870	33,666	41,180	57,981	130,076	53,100
Manitoba	24,822	27,675	41,261	65,091	131,513	47,727
Saskatchewan	31,097	34,840	42,222	66,506	99,043	41,528
Alberta	39,995	38,668	53,722	76,907	173,382	57,722
British Columbia	38,290	36,027	46,782	65,879	150,015	57,572
Total income adjusted for CCA						
Canada	31,825	26,662	29,165	38,458	78,593	36,394
Newfoundland and Labrador	22,777	28,985	21,159	x	76,693	39,450
Prince Edward Island	19,292	19,147	16,394	13,329	50,996	24,859
Nova Scotia	28,329	F	29,209	40,479	116,045	42,511
New Brunswick	25,361	25,937	28,650	31,739	81,488	37,255
Quebec	27,301	23,234	25,832	35,629	64,306	33,935
Ontario	35,632	27,318	29,005	36,982	77,522	38,902
Manitoba	21,520	20,324	25,383	38,198	71,997	30,742
Saskatchewan	27,756	26,574	25,374	34,217	41,877	28,323
Alberta	36,388	29,929	36,897	47,440	111,616	42,996
British Columbia	35,174	30,260	36,156	49,226	97,133	44,616

**Table 6-1
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Canada**

Farm type	2004									
	Average income of operators									
	Number of farm operators	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	138,830^A	0.5	32,248^A	6.5	19,792	-6.1	52,040	1.3	36,944	
Oilseed and grain farming	96,870 ^A	1.2	31,680 ^A	6.9	19,856	-5.5	51,536	1.7	36,279	
Potato farming	2,440 ^A	-9.0	35,757 ^A	4.1	47,216	-26.0	82,973	-15.4	38,945	
Other vegetable (except potato) and melon farming	4,110 ^A	-2.6	27,217 ^A	-5.0	23,456	-11.8	50,673	-8.3	36,426	
Fruit and tree nut farming	7,340 ^A	3.2	37,198 ^A	7.2	13,862	-4.0	51,060	3.9	43,000	
Greenhouse, nursery and floriculture production	6,090 ^A	0.0	39,372 ^A	5.5	41,015	-4.0	80,387	0.4	52,119	
Other crop farming	21,970 ^A	-1.2	31,670 ^A	7.2	11,901	4.8	43,571	6.5	33,520	
Animal production	129,510^A	-6.4	28,596^A	7.8	21,046	34.4	49,641	17.7	35,805	
Beef cattle ranching and farming, including feedlots	70,320 ^A	-8.9	30,131 ^A	8.7	9,891	85.1	40,022	21.0	30,665	
Dairy cattle and milk production	28,090 ^A	-3.6	13,687 ^A	6.2	43,383	6.0	57,069	6.0	35,967	
Hog and pig farming	8,590 ^A	-2.9	23,624 ^A	8.1	40,360	..	63,984	63.2	33,930	
Poultry and egg production	6,790 ^A	-4.2	40,343 ^A	2.7	64,261	27.0	104,604	16.3	78,944	
Other animal production	15,720 ^A	-2.7	46,003 ^B	8.8	1,787	-40.9	47,790	5.5	40,880	
Total	268,330^A	-2.9	30,485^A	7.3	20,398	11.1	50,882	8.8	36,394	

**Table 6-2
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Newfoundland and Labrador**

Farm type	2004									
	Average income of operators									
	Number of farm operators	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	180^A	-5.3	30,181^A	5.2	7,330	1.4	37,511	4.4	30,047	
Oilseed and grain farming	x	x	x	x	x	x	x	x	x	
Potato farming	x	x	x	x	x	x	x	x	x	
Other vegetable (except potato) and melon farming	60 ^B	-14.3	21,434 ^A	15.0	4,118	-10.8	25,552	9.9	19,162	
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x	
Greenhouse, nursery and floriculture production	70 ^B	0.0	34,064 ^B	1.7	14,271	-10.1	48,336	-2.1	37,999	
Other crop farming	x	x	x	x	x	x	x	x	x	
Animal production	170^A	13.3	33,333^B	7.1	38,404	18.5	71,736	12.9	48,600	
Beef cattle ranching and farming, including feedlots	30 ^B	x	23,437 ^A	x	x	x	x	x	x	
Dairy cattle and milk production	70 ^B	16.7	20,502 ^B	12.1	48,055	-18.3	68,557	-11.1	34,091	
Hog and pig farming	x	x	x	x	x	x	x	x	x	
Poultry and egg production	40 ^C	0.0	63,135 ^B	12.2	x	x	x	x	x	
Other animal production	30 ^A	x	35,800 ^B	x	x	x	x	x	x	
Total	340^A	3.0	31,711^A	6.3	23,606	28.1	55,317	14.7	39,450	

Table 6-3
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors
— Prince Edward Island

Farm type	2004								
	Average income of operators								
	Number of farm operators	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	800^A	-8.0	31,223^A	10.0	17,558	-58.4	48,781	-30.9	20,127
Oilseed and grain farming	90 ^B	12.5	25,992 ^B	9.0	3,428	-29.9	29,420	2.4	19,483
Potato farming	550 ^A	-5.2	33,556 ^A	11.8	21,675	-63.1	55,231	-37.8	18,720
Other vegetable (except potato) and melon farming	50 ^A	0.0	17,281 ^A	24.0	12,844	-48.5	30,125	-22.5	19,419
Fruit and tree nut farming	60 ^C	-14.3	35,406 ^B	3.7	7,792	..	43,198	21.2	34,140
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x	x
Other crop farming	40 ^C	-42.9	22,847 ^B	-6.4	11,277	61.4	34,124	8.7	21,048
Animal production	1,020^A	2.0	20,627^A	8.8	22,272	48.3	42,899	26.2	28,503
Beef cattle ranching and farming, including feedlots	420 ^A	7.7	25,343 ^A	12.6	628	..	25,971	26.6	19,316
Dairy cattle and milk production	350 ^A	0.0	12,609 ^A	8.3	42,222	11.0	54,831	10.4	34,531
Hog and pig farming	110 ^A	-21.4	23,844 ^B	0.7	41,725	..	65,568	..	35,145
Poultry and egg production	30 ^A	0.0	18,771 ^B	-6.7	77,297	x	96,067	x	74,394
Other animal production	110 ^B	22.2	26,500 ^B	4.9	6,555	12.1	33,056	6.3	25,667
Total	1,830^A	-1.6	25,275^A	8.3	20,111	-27.4	45,386	-11.1	24,859

Table 6-4
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Nova Scotia

Farm type	2004								
	Average income of operators								
	Number of farm operators	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	1,230^A	4.2	29,586^B	0.1	17,881	0.8	47,467	0.4	36,496
Oilseed and grain farming	30 ^E	x	21,893 ^D	x	5,284	x	27,177 ^E	x	14,746 ^E
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	90 ^C	-10.0	23,619 ^C	18.5	12,579	-37.2	36,198	-9.4	25,592
Fruit and tree nut farming	590 ^B	1.7	29,194 ^B	-11.4	24,792	-4.4	53,986	-8.3	45,274
Greenhouse, nursery and floriculture production	340 ^B	13.3	33,313 ^B	14.3	12,865	..	46,178	46.2	30,039 ^E
Other crop farming	160 ^C	0.0	29,404 ^D	4.1	8,124	-29.4	37,529 ^E	-5.6	30,712 ^E
Animal production	1,740^A	-2.2	28,772^A	5.8	32,785	44.4	61,557	23.4	46,909
Beef cattle ranching and farming, including feedlots	650 ^B	3.2	27,206 ^A	10.9	2,306	-43.3	29,511	3.2	22,567
Dairy cattle and milk production	470 ^A	-4.1	20,533 ^A	3.4	56,004	15.1	76,537	11.7	52,465
Hog and pig farming	90 ^B	-30.8	24,985 ^A	2.4	28,389	..	53,374	72.6	33,592
Poultry and egg production	210 ^B	10.5	38,253 ^B	-11.7	92,047	47.9	130,300	23.4	107,330
Other animal production	320 ^B	-5.9	38,982 ^C	12.7	22,463	..	61,446	58.7	51,923
Total	2,980^A	0.3	29,110^A	3.5	26,450	28.3	55,559	14.0	42,511

Table 6-5
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors
— New Brunswick

Farm type	2004								
	Average income of operators								
	Number of farm operators	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	1,030^A	-2.8	29,753^A	3.0	27,830	-35.9	57,583	-20.4	32,004
Oilseed and grain farming	30 ^D	0.0	27,728 ^B	-31.5	30,259	10.8	57,987	-14.4	34,984
Potato farming	380 ^A	-11.6	29,135 ^A	6.5	46,856	-43.6	75,991	-31.2	28,686
Other vegetable (except potato) and melon farming	70 ^D	16.7	21,607 ^D	31.7	12,476	-18.7	34,083	7.3	27,544
Fruit and tree nut farming	220 ^B	-8.3	38,068 ^B	0.9	10,702	23.0	48,770	5.0	39,218
Greenhouse, nursery and floriculture production	130 ^C	8.3	30,943 ^B	-1.6	21,598	-36.5	52,541	-19.7	31,080
Other crop farming	200 ^B	5.3	24,178 ^B	10.8	20,380	71.2	44,558	32.1	32,075
Animal production	1,190^A	3.5	24,764^A	7.6	32,735	23.0	57,499	15.9	41,859
Beef cattle ranching and farming, including feedlots	520 ^A	6.1	23,658 ^A	9.9	4,612	..	28,270	27.1	21,848
Dairy cattle and milk production	390 ^A	2.6	19,124 ^A	1.0	50,111	13.0	69,235	9.4	43,270
Hog and pig farming	70 ^B	-12.5	17,745 ^B	-3.1	66,948	..	84,693	67.7	62,269
Poultry and egg production	70 ^B	0.0	46,704 ^B	3.7	168,954	23.2	215,657	18.4	175,645
Other animal production	140 ^C	16.7	37,418 ^D	18.6	3,493	-52.1	40,910	5.4	34,646
Total	2,220^A	0.5	27,061^A	4.8	30,474	-12.2	57,535	-4.9	37,255

Table 6-6
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Quebec

Farm type	2004								
	Average income of operators								
	Number of farm operators	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	14,350^A	1.3	26,022^A	6.0	18,302	2.4	44,325	4.5	31,368
Oilseed and grain farming	4,970 ^A	-3.1	24,878 ^A	6.4	19,202	8.5	44,080	7.3	28,183
Potato farming	510 ^B	-8.9	28,796 ^B	-4.8	25,408	-38.4	54,204	-24.2	28,960
Other vegetable (except potato) and melon farming	1,350 ^B	0.0	24,969 ^B	4.9	27,674	3.1	52,644	4.0	37,968
Fruit and tree nut farming	1,140 ^B	1.8	27,079 ^B	1.7	22,203	40.5	49,282	16.1	39,749
Greenhouse, nursery and floriculture production	1,160 ^B	-9.4	28,288 ^B	5.0	32,610	-3.8	60,898	0.1	43,387
Other crop farming	5,230 ^A	10.1	26,385 ^A	9.0	10,304	15.9	36,689	10.9	28,445
Animal production	26,310^A	-4.0	17,917^A	6.6	33,499	16.9	51,416	13.1	35,346
Beef cattle ranching and farming, including feedlots	5,980 ^A	-5.8	22,895 ^B	6.3	13,456	24.1	36,352	12.2	27,595
Dairy cattle and milk production	13,740 ^A	-4.4	11,989 ^A	2.9	40,517	14.7	52,506	11.8	35,125
Hog and pig farming	2,960 ^A	-3.3	20,714 ^A	7.6	38,969	36.7	59,684	25.0	31,295
Poultry and egg production	1,370 ^A	5.4	33,641 ^A	5.1	82,786	3.1	116,428	3.6	92,116
Other animal production	2,250 ^B	-2.6	27,624 ^B	15.2	6,911	-9.1	34,535	9.4	28,250
Total	40,670^A	-2.2	20,778^A	6.9	28,122	12.6	48,900	10.1	33,935

Table 6-7
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Ontario

Farm type	2004									
	Average income of operators									
	Number of farm operators	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	30,050^A	-1.8	37,582^A	4.7	16,739	-16.7	54,321	-3.0	40,459	
Oilseed and grain farming	18,810 ^A	-2.2	37,343 ^A	5.0	11,123	-30.1	48,466	-5.8	37,275	
Potato farming	410 ^D	-2.4	32,869 ^C	-14.3	22,928	-26.3	55,797	-19.6	25,537	
Other vegetable (except potato) and melon farming	1,750 ^B	-2.8	31,802 ^B	-12.1	22,953	-25.6	54,755	-18.3	38,649	
Fruit and tree nut farming	1,830 ^B	1.1	42,113 ^B	3.7	10,553	-4.8	52,666	1.9	42,454	
Greenhouse, nursery and floriculture production	2,290 ^B	4.6	46,602 ^B	3.5	57,031	0.2	103,633	1.7	66,245	
Other crop farming	4,970 ^B	-3.5	35,088 ^A	11.9	18,922	1.6	54,010	8.0	41,739	
Animal production	32,050^A	-6.8	30,399^B	7.1	21,561	23.3	51,960	13.3	37,444	
Beef cattle ranching and farming, including feedlots	11,920 ^A	-8.8	32,611 ^A	7.4	5,094	98.2	37,706	14.5	31,122	
Dairy cattle and milk production	9,390 ^A	-1.4	12,851 ^A	14.6	41,957	-1.8	54,808	1.6	33,386	
Hog and pig farming	3,110 ^A	0.3	23,944 ^A	4.2	35,030	..	58,975	71.2	33,871	
Poultry and egg production	2,790 ^A	-5.4	36,117 ^A	7.8	56,031	13.1	92,148	11.0	64,197	
Other animal production	4,870 ^B	-15.3	59,697 ^D	13.6	-5,885	-61.3	53,812	10.1	47,708	
Total	62,100^A	-4.5	33,875^A	6.1	19,226	2.8	53,100	4.9	38,902	

Table 6-8
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Manitoba

Farm type	2004									
	Average income of operators									
	Number of farm operators	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	13,170^A	-3.6	24,854^A	7.0	29,544	0.9	54,398	3.6	35,039	
Oilseed and grain farming	11,410 ^A	-3.3	24,220 ^A	7.3	29,604	1.9	53,825	4.3	34,670	
Potato farming	250 ^A	-13.8	58,039 ^B	15.2	135,929	-1.7	193,968	2.8	109,868	
Other vegetable (except potato) and melon farming	80 ^C	-20.0	38,009 ^B	20.7	34,532	21.7	72,541	21.2	50,720	
Fruit and tree nut farming	50 ^D	66.7	12,137 ^D	-46.7	3,845 ^E	x	15,982 ^E	x	F	
Greenhouse, nursery and floriculture production	110 ^B	0.0	37,091 ^B	2.1	40,156	10.0	77,247	6.1	54,653	
Other crop farming	1,280 ^B	-4.5	22,828 ^B	5.6	9,076	20.6	31,904	9.5	22,495	
Animal production	10,970^A	-2.6	21,261^A	8.4	18,423	39.4	39,684	20.9	25,573	
Beef cattle ranching and farming, including feedlots	7,400 ^A	-2.5	21,018 ^A	11.4	6,767	83.3	27,785	23.2	19,695	
Dairy cattle and milk production	860 ^A	-5.5	9,805 ^A	11.6	49,339	10.2	59,144	10.5	30,791	
Hog and pig farming	1,010 ^A	-1.0	22,857 ^A	17.2	55,245	73.4	78,103	52.0	33,267	
Poultry and egg production	410 ^A	-14.6	34,839 ^C	15.4	58,894	62.5	93,733	41.1	68,566	
Other animal production	1,280 ^B	1.6	24,666 ^B	-12.0	22,907	-4.3	47,573	-8.5	36,081	
Total	24,130^A	-3.2	23,221^A	7.5	24,505	11.4	47,727	9.4	30,742	

Table 6-9
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors
— Saskatchewan

Farm type	2004									
	Average income of operators									
	Number of farm operators	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	40,850^A	-1.7	27,436^A	6.7	17,463	-11.6	44,899	-1.3	30,717	
Oilseed and grain farming	38,440 ^A	-1.1	27,513 ^A	6.7	17,922	-11.9	45,435	-1.5	30,932	
Potato farming	50 ^B	25.0	30,458 ^B	25.7	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	120 ^C	-14.3	28,961 ^B	10.4	16,081	-15.3	45,042	-0.4	34,321 ^E	
Other crop farming	2,150 ^B	-11.2	26,623 ^B	6.6	9,388	-5.8	36,011	3.0	27,237	
Animal production	15,740^A	-10.3	23,977^A	5.3	8,808	43.0	32,785	13.4	22,109	
Beef cattle ranching and farming, including feedlots	13,400 ^A	-11.6	23,628 ^B	5.7	6,339	34.5	29,967	10.7	20,888	
Dairy cattle and milk production	370 ^B	-11.9	12,563 ^B	18.7	40,243	-12.2	52,806	-6.4	21,385	
Hog and pig farming	250 ^C	-13.8	22,957 ^C	-11.2	32,342	..	55,299	..	-14,491	
Poultry and egg production	200 ^C	-25.9	23,548 ^C	-24.1	53,465	..	77,012	40.2	53,487	
Other animal production	1,520 ^B	7.8	30,092 ^C	5.2	13,200	-17.5	43,292	-2.9	34,997	
Total	56,590^A	-4.2	26,474^A	6.6	15,054	-4.2	41,528	2.4	28,323	

Table 6-10
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors — Alberta

Farm type	2004									
	Average income of operators									
	Number of farm operators	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	29,620^A	7.9	38,343^A	5.8	23,238	12.3	61,581	8.2	44,699	
Oilseed and grain farming	22,380 ^A	12.9	39,074 ^A	6.0	25,976	10.3	65,050	7.6	47,161	
Potato farming	160 ^B	-5.9	56,465 ^B	17.9	150,097	56.9	206,561	43.9	88,003	
Other vegetable (except potato) and melon farming	80 ^D	0.0	32,720 ^D	6.9	47,196	3.6	79,915	4.9	54,110	
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x	
Greenhouse, nursery and floriculture production	600 ^D	3.4	39,338 ^D	4.5	27,110	-5.9	66,448	0.0	50,241	
Other crop farming	6,400 ^A	-4.8	35,353 ^B	3.5	9,897	4.4	45,251	3.7	34,450	
Animal production	32,030^A	-8.6	36,791^A	14.4	17,373	91.5	54,164	31.3	41,424	
Beef cattle ranching and farming, including feedlots	25,850 ^A	-11.5	36,069 ^A	12.6	15,889	..	51,958	32.8	40,465	
Dairy cattle and milk production	1,140 ^A	-8.1	21,348 ^A	-2.1	62,257	0.8	83,605	0.1	43,154	
Hog and pig farming	810 ^B	-8.0	32,640 ^E	21.5	46,356	..	78,996 ^E	..	49,949 ^E	
Poultry and egg production	580 ^B	-3.3	28,231 ^B	14.4	72,956	96.1	101,187	63.5	74,976	
Other animal production	3,650 ^B	16.6	49,054 ^B	20.9	-1,386	..	47,668	12.3	40,486	
Total	61,660^A	-1.3	37,537^A	10.6	20,186	42.4	57,722	19.9	42,996	

Table 6-11
Average total income of farm operators by farm type and province, incorporated and unincorporated sectors
— British Columbia

Farm type	2004								
	Average income of operators								
	Number of farm operators	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	7,540^A	2.4	38,805^A	9.9	16,554	-18.4	55,359	-0.4	42,824
Oilseed and grain farming	720 ^B	-6.5	42,960 ^B	4.4	12,901	-19.0	55,862	-2.2	41,946
Potato farming	150 ^D	0.0	37,823 ^C	11.8	34,923	-6.0	72,746	2.5	50,566
Other vegetable (except potato) and melon farming	510 ^B	-8.9	21,357 ^C	-5.5	16,839	5.8	38,196	-0.8	30,243
Fruit and tree nut farming	3,400 ^A	7.6	39,771 ^A	14.4	11,489	-22.9	51,261	3.2	44,984
Greenhouse, nursery and floriculture production	1,250 ^A	-3.8	40,631 ^B	5.4	40,100	-17.9	80,731	-7.6	46,138
Other crop farming	1,530 ^A	7.7	39,184 ^B	10.2	8,109	-1.8	47,293	7.9	39,201
Animal production	8,270^A	-4.6	43,754^A	-2.0	15,852	19.5	59,606	2.9	46,253
Beef cattle ranching and farming, including feedlots	4,160 ^A	-1.9	35,485 ^A	-1.5	1,060	..	36,545	0.9	27,470
Dairy cattle and milk production	1,320 ^A	-5.7	29,451 ^A	4.4	58,008	-5.0	87,458	-2.0	57,023
Hog and pig farming	140 ^B	-6.7	34,430 ^B	19.5	64,159	..	98,589	..	77,810
Poultry and egg production	1,080 ^A	-6.1	71,443 ^B	-4.3	48,978	51.8	120,421	12.7	98,821
Other animal production	1,570 ^A	-9.2	59,395 ^B	-2.0	-7,341	-39.9	52,054	-6.0	48,012
Total	15,820^A	-1.3	41,393^A	2.6	16,179	-1.8	57,572	1.3	44,616

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	2004								
	Average income of operators								
	Number of farm operators	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA
	number	%	\$	%	\$	%	\$	%	\$
Crop production	55,590^A	0.0	35,866^A	4.9	1,280	-31.5	37,146	3.0	33,944
Oilseed and grain farming	36,070 ^A	-0.2	37,000 ^A	6.0	1,606	-42.3	38,607	2.4	35,607
Potato farming	450 ^D	15.4	25,001 ^C	-20.8	1,343	-69.5	26,343	-26.8	F
Other vegetable (except potato) and melon farming	1,280 ^B	-7.2	23,314 ^C	-9.0	2,398	..	25,712	-1.1	23,058
Fruit and tree nut farming	3,220 ^A	0.9	36,443 ^A	1.7	-359	..	36,083	-2.3	33,532
Greenhouse, nursery and floriculture production	1,670 ^C	0.0	31,194 ^B	5.7	-1,024	..	30,171	-0.2	27,141
Other crop farming	12,900 ^A	0.7	34,777 ^A	4.4	962	..	35,739	8.2	31,759
Animal production	48,840^A	-5.6	36,037^A	7.6	-3,079	15.6	32,958	10.5	29,412
Beef cattle ranching and farming, including feedlots	36,910 ^A	-5.8	33,715 ^A	4.6	-2,367	33.4	31,347	9.3	27,535
Dairy cattle and milk production	830 ^D	-13.5	6,375 ^D	-3.1	9,020	-8.5	15,395	-6.4	11,744
Hog and pig farming	1,000 ^C	-3.8	22,960 ^C	7.5	3,701	67.4	26,661	13.1	24,533
Poultry and egg production	780 ^C	-19.6	29,982 ^B	7.9	1,590	91.6	31,571	10.3	F
Other animal production	9,320 ^A	-2.8	49,773 ^C	15.4	-8,094	-24.9	41,679	13.8	39,106
Total	104,430^A	-2.7	35,946^A	6.2	-758	4.2	35,188	6.5	31,825

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	2004									
	Average income of operators									
	Number of farm operators	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	25,140^A	4.0	28,607^A	2.3	9,269	-3.7	37,876	0.8	30,134	
Oilseed and grain farming	18,350 ^A	2.1	28,785 ^A	-2.4	9,406	-6.4	38,191	-3.4	30,349	
Potato farming	190 ^C	-13.6	24,715 ^B	31.0	6,338	-49.9	31,054	F	F	
Other vegetable (except potato) and melon farming	660 ^C	4.8	17,843 ^C	21.1	9,953	-11.6	27,796	6.9	24,037	
Fruit and tree nut farming	1,480 ^A	8.0	39,675 ^C	43.9	6,957	8.9	46,632	37.3	41,501	
Greenhouse, nursery and floriculture production	720 ^C	24.1	28,076 ^D	19.2	7,484	47.1	35,559	24.1	F	
Other crop farming	3,740 ^A	10.0	25,558 ^A	7.3	9,871	9.4	35,429	7.9	26,279	
Animal production	19,040^A	-8.5	24,272^A	2.4	5,332	..	29,604	14.1	22,077	
Beef cattle ranching and farming, including feedlots	13,850 ^A	-11.6	24,087 ^A	8.3	5,370	..	29,457	24.4	21,426	
Dairy cattle and milk production	1,420 ^B	1.4	7,342 ^C	-0.8	12,551	2.8	19,893	1.5	14,030	
Hog and pig farming	640 ^C	-9.9	20,457 ^C	15.3	8,753	81.6	29,210	29.5	21,679	
Poultry and egg production	350 ^D	0.0	20,420 ^E	18.0	10,523	18.1	30,943	18.0	25,195	
Other animal production	2,780 ^B	3.3	35,197 ^C	-18.2	-32	..	35,165	-18.8	29,086	
Total	44,190^A	-1.8	26,739^A	2.9	7,571	21.8	34,310	6.5	26,662	

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	2004									
	Average income of operators									
	Number of farm operators	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	30,140^A	-1.4	24,861^A	8.4	22,233	-3.8	47,094	2.3	30,721	
Oilseed and grain farming	23,610 ^A	0.4	25,585 ^A	12.1	23,210	-5.7	48,795	2.9	31,215	
Potato farming	270 ^B	-25.0	25,992 ^B	17.8	7,507	-60.0	33,499	-18.0	22,035	
Other vegetable (except potato) and melon farming	760 ^B	-1.3	15,578 ^B	-33.7	14,564	-30.2	30,142	-32.0	20,723	
Fruit and tree nut farming	1,450 ^A	3.6	26,893 ^C	-21.9	16,286	30.9	43,179	-7.9	35,242	
Greenhouse, nursery and floriculture production	1,080 ^B	-8.5	21,387 ^C	11.1	15,109	-7.9	36,496	2.4	26,996	
Other crop farming	2,970 ^A	-11.1	21,662 ^B	7.4	23,321	14.9	44,983	11.2	29,355	
Animal production	25,390^A	-9.7	19,380^B	18.4	20,800	17.3	40,180	17.8	27,319	
Beef cattle ranching and farming, including feedlots	11,990 ^A	-11.0	23,392 ^C	18.2	17,900	36.1	41,292	25.4	27,533	
Dairy cattle and milk production	9,110 ^A	-9.4	9,179 ^A	5.6	27,877	2.3	37,056	3.1	25,008	
Hog and pig farming	1,510 ^B	-14.2	16,441 ^B	6.3	19,714	75.7	36,156	35.5	23,250	
Poultry and egg production	770 ^B	-6.1	26,721 ^B	8.5	17,886	-1.9	44,606	4.1	35,024	
Other animal production	2,000 ^B	-0.5	41,165 ^C	40.4	7,930	24.5	49,096	37.5	36,691	
Total	55,530^A	-5.4	22,355^A	12.9	21,575	5.1	43,930	8.9	29,165	

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	2004									
	Average income of operators									
	Number of farm operators	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	15,570^A	-0.4	28,939^A	21.7	42,507	-5.6	71,446	3.9	41,039	
Oilseed and grain farming	11,940 ^A	2.6	29,395 ^B	25.7	45,463	-5.6	74,857	4.6	41,747	
Potato farming	330 ^B	-15.4	25,569 ^A	26.1	15,500	-57.2	41,069	-27.3	8,407	
Other vegetable (except potato) and melon farming	430 ^B	-12.2	25,653 ^B	18.3	29,195	-9.2	54,847	1.8	39,615	
Fruit and tree nut farming	610 ^B	5.2	35,705 ^B	21.0	31,495	-14.9	67,200	1.0	50,322	
Greenhouse, nursery and floriculture production	730 ^B	-9.9	28,125 ^B	1.4	22,760	12.2	50,885	6.0	37,513	
Other crop farming	1,520 ^A	-12.6	24,669 ^B	2.9	43,154	-1.2	67,823	0.3	40,927	
Animal production	19,320^A	-8.0	18,703^A	-0.5	36,860	11.2	55,564	7.0	36,365	
Beef cattle ranching and farming, including feedlots	4,060 ^A	-16.1	23,874 ^A	-8.8	32,679	33.5	56,552	11.6	36,495	
Dairy cattle and milk production	10,870 ^A	-4.6	13,831 ^A	3.5	42,303	4.9	56,134	4.6	36,608	
Hog and pig farming	1,850 ^A	-7.0	21,836 ^D	27.5	21,713	18.5	43,549	22.8	24,413	
Poultry and egg production	1,670 ^A	-5.1	26,677 ^A	5.3	33,099	12.4	59,776	9.1	44,546	
Other animal production	890 ^B	-11.9	33,256 ^C	-9.2	27,351	-4.0	60,607	-6.9	41,968	
Total	34,880^A	-4.8	23,269^A	11.2	39,401	3.1	62,670	6.0	38,458	

Table 7-5
Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues of \$500,000 and over

Farm type	2004									
	Average income of operators									
	Number of farm operators	Change 2004/2003	Off-farm income	Change 2004/2003	Net operating income	Change 2004/2003	Total income	Change 2004/2003	Total income adjusted for CCA	
	number	%	\$	%	\$	%	\$	%	\$	
Crop production	12,390^A	2.4	45,526^A	3.4	89,719	-6.7	135,245	-3.5	74,213	
Oilseed and grain farming	6,900 ^A	6.6	36,363 ^A	-0.7	87,163	-4.7	123,526	-3.5	63,389	
Potato farming	1,200 ^A	-8.4	46,449 ^A	2.3	87,923	-21.8	134,372	-14.9	59,562	
Other vegetable (except potato) and melon farming	980 ^A	4.3	48,328 ^A	-4.0	63,814	-17.0	112,142	-11.9	72,773	
Fruit and tree nut farming	570 ^A	-1.7	62,793 ^B	23.2	88,935	-0.9	151,728	7.9	113,263	
Greenhouse, nursery and floriculture production	1,890 ^A	2.2	65,600 ^A	1.9	112,715	-5.1	178,315	-2.7	103,200	
Other crop farming	850 ^A	-9.6	59,299 ^A	40.1	91,246	4.8	150,545	16.3	93,900	
Animal production	16,920^A	1.0	37,102^A	5.3	90,690	36.4	127,792	25.6	81,803	
Beef cattle ranching and farming, including feedlots	3,510 ^A	-12.0	46,535 ^B	38.6	103,014	76.6	149,549	62.7	104,013	
Dairy cattle and milk production	5,870 ^A	10.1	22,981 ^A	2.8	81,827	0.8	104,808	1.2	60,544	
Hog and pig farming	3,580 ^A	6.5	28,318 ^A	-2.4	74,795	..	103,114	83.3	48,202	
Poultry and egg production	3,220 ^A	0.9	55,342 ^A	-2.3	112,708	25.0	168,050	14.5	125,721	
Other animal production	730 ^A	-16.1	67,776 ^C	0.8	87,133	10.2	154,909	5.9	118,656	
Total	29,310^A	1.6	40,663^A	4.5	90,280	14.3	130,942	11.1	78,593	

Table 8
Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, Canada¹

Farm type	2004						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		
Oilseed and grain farming							
Number of farm operators	number	10,675 ^A	21,375 ^A	21,245 ^A	19,855 ^A	5,745 ^A	78,895 ^A
Average off-farm income	\$	9,749 ^A	14,998 ^A	25,217 ^A	41,596 ^A	103,256 ^B	30,163 ^A
Average net operating income	\$	-16,830	5,654	13,922	27,511	62,908	14,506
Average total income	\$	-7,081	20,652	39,139	69,107	166,164	44,669
Potato farming							
Number of farm operators	number	225 ^D	260 ^D	245 ^E	225 ^C	115 ^C	1,080 ^B
Average off-farm income	\$	8,500 ^D	13,221 ^C	28,840 ^B	25,256 ^B	39,852 ^C	21,107 ^B
Average net operating income	\$	-25,234	6,731	8,751	37,630	127,251	20,197
Average total income	\$	-16,735	19,953 ^E	37,591 ^E	62,886	167,103	41,304
Other vegetable (except potato) and melon farming							
Number of farm operators	number	635 ^C	1,090 ^C	445 ^C	460 ^D	70 ^D	2,700 ^B
Average off-farm income	\$	4,526 ^C	11,011 ^B	22,434 ^B	40,221 ^B	124,909 ^E	19,208 ^B
Average net operating income	\$	-4,847	7,554	17,843	28,807	68,546	11,477
Average total income	\$	-321	18,564	40,277	69,028	F	30,684
Fruit and tree nut farming							
Number of farm operators	number	685 ^B	1,920 ^B	1,615 ^B	1,175 ^B	315 ^B	5,710 ^A
Average off-farm income	\$	F	14,633 ^A	28,834 ^A	51,703 ^A	137,701 ^B	31,956 ^A
Average net operating income	\$	-12,172	5,088	9,796	17,288	30,734	8,235
Average total income	\$	F	19,721	38,630	68,991	168,435	40,191
Greenhouse, nursery and floriculture production							
Number of farm operators	number	545 ^C	1,180 ^C	755 ^C	655 ^C	165 ^B	3,310 ^B
Average off-farm income	\$	4,364 ^C	10,884 ^B	24,646 ^B	47,597 ^B	91,018 ^D	24,311 ^B
Average net operating income	\$	-7,606 ^E	9,204	13,856	17,504	77,048	12,423
Average total income	\$	-3,242 ^E	20,089	38,502	65,100	168,066	36,734
Other crop farming							
Number of farm operators	number	2,685 ^B	6,505 ^A	4,395 ^B	3,910 ^B	845 ^C	18,345 ^A
Average off-farm income	\$	7,833 ^C	14,201 ^A	28,788 ^A	50,310 ^A	140,680 ^B	30,275 ^A
Average net operating income	\$	-10,897	5,489	9,748	15,782	36,484	7,722
Average total income	\$	-3,064	19,690	38,536	66,093	177,164	37,996
Beef cattle ranching and farming, including feedlots							
Number of farm operators	number	13,410 ^A	21,695 ^A	14,790 ^A	10,620 ^A	2,965 ^B	63,480 ^A
Average off-farm income	\$	8,478 ^A	15,808 ^A	29,605 ^A	49,450 ^A	135,503 ^B	28,697 ^A
Average net operating income	\$	-15,225	4,065	9,227	18,094	64,479	6,363
Average total income	\$	-6,747	19,873	38,832	67,544	199,983	35,060
Dairy cattle and milk production							
Number of farm operators	number	1,250 ^B	4,600 ^A	5,325 ^A	4,755 ^A	945 ^B	16,875 ^A
Average off-farm income	\$	3,649 ^C	4,126 ^B	6,464 ^B	8,467 ^A	16,270 ^C	6,734 ^A
Average net operating income	\$	-9,256	16,873	33,319	58,644	121,007	37,730
Average total income	\$	-5,608	20,999	39,783	67,111	137,277	44,464
Hog and pig farming							
Number of farm operators	number	715 ^B	1,460 ^B	1,140 ^B	1,225 ^B	275 ^A	4,820 ^A
Average off-farm income	\$	6,577 ^C	10,176 ^C	15,428 ^B	22,100 ^C	25,818 ^A	14,831 ^B
Average net operating income	\$	-12,976	10,412	24,082	45,037	141,279	26,525
Average total income	\$	-6,399	20,589	39,510	67,137	167,097	41,356

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, Canada¹

Farm type	2004						
	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	Total	
Poultry and egg production							
Number of farm operators	number	365 ^C	770 ^B	710 ^B	950 ^B	315 ^B	3,105 ^A
Average off-farm income	\$	F	10,943 ^B	13,728 ^B	25,511 ^B	46,666 ^B	18,658 ^B
Average net operating income	\$	-6,697	9,758	25,944	43,843	114,304	32,684
Average total income	\$	F	20,701	39,673	69,354	160,970	51,343
Other animal production							
Number of farm operators	number	3,285 ^B	3,890 ^B	2,890 ^B	2,620 ^B	1,110 ^C	13,795 ^A
Average off-farm income	\$	8,548 ^B	17,123 ^B	33,941 ^B	64,484 ^B	243,863 ^C	45,809 ^B
Average net operating income	\$	-20,943	2,268	5,056	3,430	861	-2,555
Average total income	\$	-12,395	19,391	38,997	67,914	244,724	43,254
Total							
Number of farm operators	number	34,480 ^A	64,755 ^A	53,550 ^A	46,455 ^A	12,875 ^A	212,115 ^A
Average off-farm income	\$	8,334 ^A	14,228 ^A	25,061 ^A	41,434 ^A	116,008 ^A	28,142 ^A
Average net operating income	\$	-15,259	5,939	13,991	26,668	63,371	12,549
Average total income	\$	-6,925	20,167	39,052	68,101	179,379	40,691

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 province¹

Province	2004					
	Quintiles					
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	Total
	dollars					
Canada	-3,514	19,294	32,155	48,324	107,179	40,691
Newfoundland and Labrador	x	16,385	30,749	44,940	73,361	32,009
Prince Edward Island	-15,184	14,458	28,429	44,426	86,761	32,152
Nova Scotia	-858	18,230	29,389	47,948	100,844	39,149
New Brunswick	-1,168	18,715	31,024	46,264	99,983	39,184
Quebec	1,463	19,828	31,410	45,645	86,008	36,886
Ontario	-3,634	19,841	33,268	49,136	110,870	41,956
Manitoba	-4,922	16,841	29,110	45,004	94,036	36,006
Saskatchewan	-4,745	18,488	30,746	45,811	92,840	36,642
Alberta	-4,169	20,613	35,080	53,693	129,619	46,999
British Columbia	-3,047	17,410	31,408	46,814	120,915	42,708

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

Table 9-2
Average total income of farm operators by quintile, unincorporated sector by farm type, Canada¹

Farm type	2004					
	Quintiles					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Crop production	-640	21,227	34,333	50,802	107,802	42,712
Oilseed and grain farming	-555	22,808	36,043	53,326	111,696	44,669
Potato farming	-15,961	F	F	48,723 ^E	125,628	41,304
Other vegetable (except potato) and melon farming	-2,166	11,972	21,256	37,431	84,028	30,684
Fruit and tree nut farming	199	20,446	32,331	46,182	101,203	40,191
Greenhouse, nursery and floriculture production	-802 ^E	17,742	28,918	43,422 ^E	93,486	36,734
Other crop farming	833	18,375	29,684	45,444	95,510	37,996
Animal production	-6,352	17,182	29,906	45,596	106,234	38,513
Beef cattle ranching and farming, including feedlots	-7,670	15,238	26,656	41,388	99,672	35,060
Dairy cattle and milk production	7,686	27,333	39,374	53,683	94,063	44,464
Hog and pig farming	-1,463	20,641	33,563	50,954	102,687	41,356
Poultry and egg production	3,369 ^E	25,437	41,330	61,116	124,455	51,343
Other animal production	-16,524	13,286	28,687	46,919	143,664	43,254
Total	-3,514	19,294	32,155	48,324	107,179	40,691

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

Data sources and methodology

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 Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/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 CAIS/TDP.

General methodology

Universe

The Statistical Universe File — T1¹ and the Statistical Universe File — T2² of Canada Revenue Agency (CRA) contain the CAIS/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.³

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.

For the unincorporated sector, these returns comprise the following:

- 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 form⁴ 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 Canadian Agricultural Income Stabilization Program. Starting with the 2003 taxation year, the taxfilers who participate in the Canadian Agricultural Income Stabilization (CAIS) program use the form T1163, Statement A — CAIS Program 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 — CAIS Program Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.
- a statement for the Net Income Stabilization Account. For the 1997 to 2002 taxation years, the taxfilers who participated in the Net Income Stabilization Account (NISA) program used the form T1163, Statement A — NISA Account Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they had more than one farming operation, they used 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).⁵

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.⁶

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

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.

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 2004, the sampling rates of the unincorporated sector varied from a complete census in Newfoundland and Labrador and the three territories to about 29% in Quebec.

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 2003 taxation year, a substantial number of joint CAIS-CRA tax returns have also been used. (For the 1997 to 2002 taxation years, a substantial number of joint NISA-CRA tax returns had also been used.) When CRA receives an electronic tax return or a joint CAIS-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 39% in Ontario in 2004. 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 2004.

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 2004 taxation year, the sample included about 206,600 returns. Of these returns, about 178,500 were classified as farms according to the NAICS (165,000 unincorporated farms and 13,500 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 CAIS-CRA farming return throughout the year. All CAIS 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 2004 taxation year. Information for tax purposes is collected in the year following the taxation year being reported upon; in this case, 2004 data were collected in 2005.

Revisions

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

Concepts and variables measured

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 CAIS/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 CAIS/TDP.

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

Data accuracy

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.¹

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 value and the exact population value is termed the bias. Systematic biases in the data cannot be measured by the

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.

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 Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/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 CAIS/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

Comparisons of the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/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 CAIS/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 CAIS/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.
- The comparability of other off-farm income and program payments and insurance proceeds estimates are affected by the replacement of the Net Income Stabilization Account (NISA) program by the CAIS program in 2003.¹ NISA withdrawals by unincorporated operators are included in other off-farm income while payments delivered through the CAIS program are included in program payments and insurance proceeds. Both NISA and CAIS payments to incorporated operators are included in program payments and insurance proceeds. (For more details, also refer to the “Program payments and insurance proceeds” item in the section Data quality, concepts and methodology — Glossary.)

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 CAIS/TDP data with other sources of data based on NAICS.

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

1. The CAIS program was actually implemented in 2004.

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

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 (CCA): 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 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 Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/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 CAIS/TDP estimates.

(Consult Appendix I to obtain a complete set of farm types available in the CAIS/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 (CCA): 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 (see box below), 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 Business Risk Management and disaster assistance programs such as the Agricultural Income Disaster Assistance (AIDA) Program in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; the Canadian Farm Income Program (CFIP) in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; 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 Canadian Agricultural Income Stabilization (CAIS) program¹
- 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

Exclusions: NISA withdrawals are not included in program payments (see box below) for unincorporated farms. NISA withdrawals are included for incorporated farms.

1. *The CAIS program is available to producers across Canada and provides assistance to those producers who have experienced a loss of income as a result of bovine spongiform encephalopathy (BSE) or other factors. The program integrates stabilization and disaster protection into a single program, helping producers protect their farming operations from both small and large drops in income. The CAIS program is a whole-farm program available to eligible farmers regardless of the commodities they produced.*

The Net Income Stabilization Account (NISA) was established in 1991 under the *Farm Income Protection Act*.

NISA was replaced by the Canadian Agricultural Income Stabilization program beginning with reference year 2003. The purpose of NISA was to encourage farm producers to save portion of their income for use during periods of reduced income. Producers could deposit up to 3% of their “Eligible Net Sales” annually in their NISA account and receive matching government contributions. The federal government and several provinces offered enhanced matching contributions over and above the base 3% on specified commodities. All these deposits earned a 3% interest bonus in addition to the regular rates offered by the financial institutions where the account was held.

Most primary agricultural products were included in the calculation of “Eligible Net Sales” (sales of qualifying commodities minus purchases of qualifying commodities), the main exception being those covered by supply management (dairy, poultry and eggs).

The NISA account was comprised of two funds. Fund No. 1 held producer deposits and Fund No. 2 contained the matching government contributions and all accumulated interest earned on both Fund 1 and Fund 2.

The last year for NISA contributions was 2003 as the program has been replaced by CAIS. Rules to wind down NISA accounts require producers to withdraw all their funds by March 31, 2009.

Withdrawals from Fund 2 by incorporated producers are included in program payments while withdrawals by unincorporated producers are included in off-farm income.

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 (CCA): 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 Canadian Agricultural Income Stabilization and Taxation Data Program

Description	NAICS	Codes available
Crop production	111 ¹	yes
Oilseed and grain farming	1111 ²	yes
Soybean farming	111110	yes
Oilseed (except soybean) farming	111120	yes
Dry pea and bean farming	111130	yes
Wheat farming	111140	yes
Corn farming	111150	yes
Rice farming	111160	no
Other grain farming	111190	yes
Vegetable and melon farming	1112	yes
Potato farming	111211 ²	yes
Other vegetable (except potato) and melon farming	111219 ²	yes
Fruit and tree nut farming	1113 ²	yes
Orange groves	111310	no
Citrus (except orange) groves	111320	no
Non-citrus fruit and tree nut farming	111330	no
Greenhouse, nursery and floriculture production	1114 ¹	yes
Mushroom production	111411	yes
Nursery, floriculture and other greenhouse production	1114A ³	yes
Other food crops grown under cover	111419	no
Nursery and tree production	111421	no
Floriculture production	111422	no
Other crop farming	1119 ²	yes
Tobacco farming	111910	yes
Cotton farming	111920	no
Sugar cane farming	111930	no
Hay farming	111940	yes
Fruit and vegetable combination farming	111993	yes
All other miscellaneous crop farming	111999	yes
Animal production	112 ¹	yes
Cattle ranching and farming	1121	yes
Beef cattle ranching and farming, including feedlots	112110 ²	yes
Dairy cattle and milk production	112120 ²	yes
Hog and pig farming	1122	yes
Hog and pig farming	112210 ²	yes
Poultry and egg production	1123 ²	yes
Chicken egg production	112310	yes
Broiler, turkey and all other poultry production	1123A ³	yes
Broiler and other meat-type chicken production	112320	no
Turkey production	112330	no
Combination poultry and egg production	112391	no
All other poultry production	112399	no
Poultry hatcheries	112340 ⁴	yes

See footnotes at the end of the table.

Text table 1 – continued

List of farm types available in the Canadian Agricultural Income Stabilization and Taxation Data Program

Description	NAICS	Codes available
Other animal production	112A ^{2,3}	yes
Sheep and goat farming	1124	yes
Sheep farming	112410	no
Goat farming	112420	no
Animal aquaculture	1125 ⁵	no
Animal aquaculture	112510 ⁵	no
Other animal production	1129	yes
Apiculture	112910	yes
Fur-bearing animal and rabbit production	112930	yes
Horse and all other animal production	1129A ³	yes
Horse and other equine production	112920	no
All other miscellaneous animal production	112999	no
Animal combination farming	112991	yes

1. One of the two agriculture subsectors presented in the data tables.
2. For the purpose of this publication, one of the eleven farm types presented in the data tables.
3. Farm types created by Agriculture Division of Statistics Canada for the purpose of statistical tabulations and to address the problems faced by the Canadian Agricultural Income Stabilization and Taxation Data Program in absence of detailed information on tax returns.
4. Poultry hatcheries are included in CAIS/TDP estimates starting with reference year 2001.
5. Not included in CAIS/TDP estimates.

Appendix II

Further notes on data limitations

Impact on farm type classification

In the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/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 CAIS/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 CAIS/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 CAIS/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 CAIS/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 CAIS/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 CAIS/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.¹ 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 CAIS/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.

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

Appendix III

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. This product, Catalogue no. 21F0005GIE, is also available for free in electronic format. To obtain a single issue, visit our website at www.statcan.ca and select Publications.

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

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