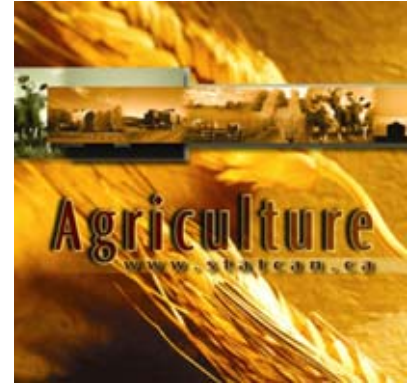




Catalogue no. 21-208-XIE

# Statistics on revenues and expenses of farms

2003



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# User information

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## 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<sup>s</sup> value rounded to 0 (zero) where there is a meaningful distinction between true zero and the value that was rounded
- P preliminary
- r revised
- x suppressed to meet the confidentiality requirements of the *Statistics Act*
- E use with caution
- F too unreliable to be published

## Notes

Throughout this publication:

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

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

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# Table of contents

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<b>Highlights</b>	<b>8</b>
<b>Notes to users</b>	<b>9</b>
<b>Introduction</b>	<b>11</b>
<b>Revenues and expenses of farms – Annual review, 2003</b>	<b>12</b>
Historical estimates	12
Current estimates	18
Financial performance indicators of farms	34
<b>Related products</b>	<b>38</b>
<b>Statistical tables</b>	
<b>1 Selected financial statistics by province</b>	<b>43</b>
1-1 Canada	43
1-2 Newfoundland and Labrador	43
1-3 Prince Edward Island	44
1-4 Nova Scotia	44
1-5 New Brunswick	45
1-6 Quebec	45
1-7 Ontario	46
1-8 Manitoba	46
1-9 Saskatchewan	47
1-10 Alberta	47
1-11 British Columbia	48
<b>2 Selected financial statistics by farm type, Canada</b>	<b>48</b>
2-1 Crop production	48
2-2 Oilseed and grain farming	49
2-3 Potato farming	49
2-4 Other vegetable (except potato) and melon farming	50
2-5 Fruit and tree nut farming	50
2-6 Greenhouse, nursery and floriculture production	51
2-7 Other crop farming	51

**Table of contents – continued**

2-8	Animal production	52
2-9	Beef cattle ranching and farming, including feedlots	52
2-10	Dairy cattle and milk production	53
2-11	Hog and pig farming	53
2-12	Poultry and egg production	54
2-13	Other animal production	54
<b>3</b>	<b>Selected financial statistics by revenue class, Canada</b>	<b>55</b>
3-1	Gross operating revenues from \$10,000 to \$49,999	55
3-2	Gross operating revenues from \$50,000 to \$99,999	55
3-3	Gross operating revenues from \$100,000 to \$249,999	56
3-4	Gross operating revenues from \$250,000 to \$499,999	56
3-5	Gross operating revenues of \$500 000 and over	57
<b>4</b>	<b>Average operating revenues and expenses by province</b>	<b>58</b>
<b>5</b>	<b>Average operating revenues and expenses by farm type, Canada</b>	<b>59</b>
5-1	Crop production	59
5-2	Animal production	60
<b>6</b>	<b>Average operating revenues and expenses by revenue class, Canada</b>	<b>61</b>
<b>7</b>	<b>Average operating revenues and expenses per farm by province and farm type</b>	<b>62</b>
7-1	Canada	62
7-2	Newfoundland and Labrador	62
7-3	Prince Edward Island	63
7-4	Nova Scotia	63
7-5	New Brunswick	64
7-6	Quebec	64
7-7	Ontario	65
7-8	Manitoba	65
7-9	Saskatchewan	66
7-10	Alberta	66
7-11	British Columbia	67
<b>8</b>	<b>Average operating revenues and expenses by revenue class</b>	<b>68</b>
8-1	and province	68
8-2	and farm type, Canada	69

**Table of contents – continued**

<b>9</b>	<b>Distribution of farms by net operating income, province and farm type</b>	<b>71</b>
9-1	Canada	71
9-2	Newfoundland and Labrador	71
9-3	Prince Edward Island	72
9-4	Nova Scotia	72
9-5	New Brunswick	73
9-6	Quebec	73
9-7	Ontario	74
9-8	Manitoba	74
9-9	Saskatchewan	75
9-10	Alberta	75
9-11	British Columbia	76
<b>10</b>	<b>Distribution of farms by net operating income, revenue class and farm type, Canada</b>	<b>76</b>
10-1	Gross operating revenues from \$10,000 to \$49,999	76
10-2	Gross operating revenues from \$50,000 to \$99,999	77
10-3	Gross operating revenues from \$100,000 to \$249,999	77
10-4	Gross operating revenues from \$250,000 to \$499,999	78
10-5	Gross operating revenues of \$500,000 and over	78
<b>11</b>	<b>Average operating revenues and expenses by province (or region) for selected farm types</b>	<b>79</b>
11-1	Oilseed and grain farming	79
11-2	Potato farming	80
11-3	Other vegetable (except potato) and melon farming	81
11-4	Fruit and tree nut farming	82
11-5	Greenhouse, nursery and floriculture production	83
11-6	Beef cattle ranching and farming, including feedlots	84
11-7	Dairy cattle and milk production	85
11-8	Hog and pig farming	86
11-9	Poultry and egg production	87
<b>12</b>	<b>Average total agricultural sales and other selected variables by degree of specialization and revenue class for selected farm types, Canada</b>	<b>88</b>
12-1	Oilseed and grain farming	88
12-2	Potato farming	89
12-3	Other vegetable (except potato) and melon farming	90
12-4	Fruit and tree nut farming	91
12-5	Greenhouse, nursery and floriculture production	92
12-6	Beef cattle ranching and farming, including feedlots	93
12-7	Dairy cattle and milk production	94

**Table of contents – continued**

12-8	Hog and pig farming	95
12-9	Poultry and egg production	96
<b>13</b>	<b>Average net market income by quintile and</b>	<b>97</b>
13-1	province	97
13-2	farm type, Canada	97
13-3	revenue class, Canada	98
<b>14</b>	<b>Average net market income adjusted for CCA by quintile and</b>	<b>98</b>
14-1	province	98
14-2	farm type, Canada	99
14-3	revenue class, Canada	99
<b>15</b>	<b>Financial performance indicators of farms by province</b>	<b>100</b>
<b>16</b>	<b>Financial performance indicators of farms by farm type, Canada</b>	<b>101</b>
16-1	Crop production	101
16-2	Animal production	102
<b>17</b>	<b>Financial performance indicators of farms by revenue class, Canada</b>	<b>103</b>
<b>18</b>	<b>Financial performance indicators of farms by province and by quartile</b>	<b>103</b>
18-1	First quartile boundary, 25%	103
18-2	Second quartile boundary, 50%	104
18-3	Third quartile boundary, 75%	104
<b>19</b>	<b>Financial performance indicators of farms by farm type and by quartile, Canada</b>	<b>105</b>
19-1	First quartile boundary, 25%	105
19-2	Second quartile boundary, 50%	106
19-3	Third quartile boundary, 75%	107
<b>20</b>	<b>Financial performance indicators of farms by revenue class and by quartile, Canada</b>	<b>107</b>
20-1	First quartile boundary, 25%	107
20-2	Second quartile boundary, 50%	108
20-3	Third quartile boundary, 75%	108



**Table of contents – continued**

**Data quality, concepts and methodology**

Data sources and methodology	109
Concepts and variables measured	114
Data accuracy	119
Comparability of data and related sources	123
Glossary	124

**Appendix**

I. List of farm types	132
II. Further notes on data limitations	134
III. Other related products	136

**Charts**

1. Number of farms in the various size categories, Canada, 1994 to 2003	13
2. Major commodity prices, Canada, 1994 to 2003	15
3. Marketings of cattle, hogs and wheat, Canada, 1994 to 2003	16
4. Average net operating income and its components, Canada, 1994 to 2003	17
5. Average net operating income adjusted for CCA and its components, Canada, 1994 to 2003	18
6. Share of very large farms by farm type, Canada, 2003	22
7. Average operating revenues by farm type, Canada, 2003	23
8. Average net operating income adjusted or not for CCA by farm type, Canada, 2003	25
9. Average net operating income adjusted or not for CCA by province, 2003	26
10. Average net operating income adjusted or not for CCA by revenue class, Canada, 2003	27
11. Average net market income adjusted or not for CCA by farm type, Canada, 2003	28
12. Average net market income adjusted or not for CCA by province, 2003	29
13. Average net market income adjusted or not for CCA by revenue class, Canada, 2003	30
14. Share of farms reporting operating losses by farm type, Canada, 2003	31
15. Share of farms reporting operating losses by province, 2003	32
16. Share of farms reporting operating losses by revenue class, Canada, 2003	33
17. Share of highly specialized farms by farm type, Canada, 2003	34
18. Operating profit margin adjusted or not for CCA by farm type, Canada, 2003	35
19. Operating profit margin adjusted or not for CCA by province, 2003	36
20. Operating profit margin adjusted or not for CCA by revenue class, Canada, 2003	37

## Highlights

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- Average net market income plunged 48.5% from 2002 to \$9,355 in 2003, according to taxation records. Once **adjusted for** capital cost allowance (CCA), average net market income dropped to a deficit of \$9,974, which is a record low since this data series started in 1990. This was the third consecutive deficit in a row.
- Among the main factors behind the drop in average net market income were back-to-back droughts in 2001 and 2002 and the diagnosis of bovine spongiform encephalopathy (BSE) in a cow in northern Alberta in 2003. Cattle revenues declined sharply as both marketings and prices fell in the wake of the export ban on cattle and beef products after the BSE.
- Other contributors to the drop in net market income were higher feed costs and higher expenses for fertilizer and lime, pesticides, paid salaries, custom work and machine rental.
- Average net farm operating income **adjusted for** CCA dropped by almost half (-47.5%) to a record low of \$6,238 in 2003, as the 34.0% jump in average net program payments could not offset the plunge in average net market income **adjusted for** CCA.
- In 2003, average net program payments jumped to a record high of \$16,211. This was supported by three separate types of programs: the 2003 Transition Funding program; assistance programs provided to help offset the impact of the BSE-related ban; and crop insurance programs.
- After reaching three consecutive record highs, average net farm operating income, excluding CCA, dropped 15.5% to \$25,567 in 2003. This was, by far, the largest drop since the data series started in 1990.
- After reaching a record high in 2002, average net farm operating income of potato farms was \$102,967 in 2003, down 14.1% from 2002. This was still the second highest level observed since 1990 and potato farms remained in first place in average net operating income in 2003. Poultry and egg farms were a distant second at \$80,197.
- Beef cattle farms reported a 54.8% drop in average net farm operating income in 2003 as the fallout from BSE slashed cattle and calf revenues. Hog and pig farms also posted a sharp decline (-27.4%) in their average net operating income as the growth in average operating expenses, led by higher feed expenses, outpaced the increase in average operating revenues.
- Average net farm operating income of farms in Alberta fell 34.2% to \$20,564. New Brunswick's farms still earned the highest average net farm operating income, followed by those in Quebec.
- In 2003, small farms showed a deficit (-\$944) in average net farm operating income for the first time since this data series started in 1990.
- In 2003, the average operating profit margin for all farms was 12.31% in Canada, down a firm 2.62 percentage points from 2002. The average operating profit margin **adjusted for** CCA was only 3.00%.
- Provincially, the BSE crisis and the droughts hit hard in the Prairie provinces. Operating profit margin decreased the most in Saskatchewan (-6.21 percentage points), Alberta (-4.41 percentage points) and Manitoba (-2.79 percentage points).

## Notes to users

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- 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 bovine spongiform encephalopathy (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.

- The 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, 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. 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 CAIS/TDP longitudinal data series, 13.9% of farms classified as beef cattle farms in 2002 were reclassified to another type of production in 2003, namely, oilseed and grain farming, and other crop farming (such as hay farming). The proportion of beef cattle farms in 2001 that had been reclassified to another type of production in 2002 was lower (12.0%).

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, 9.4% of farms classified as beef cattle farms in both 2002 and 2003 saw their gross operating revenues fall below the \$10,000 threshold in 2003. Conversely, 3.3% of beef cattle farms with less than \$10,000 in gross operating revenues in 2002 jumped to higher revenue classes in 2003. Therefore, this resulted in a net loss of 6.0% of beef cattle farms in the 2003 estimates. Assistance programs provided to help offset the impact of the export ban on cattle and beef products after the BSE diagnosis dampened the loss. In 2002, the net loss was 3.1%.

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 revenues and expenses of farms** is a Statistics Canada (STC) publication that puts into perspective the financial data derived from the CAIS/TDP. This publication, along with the publication **Statistics on income of farm operators** (Catalogue no. 21-206-X) and the publication **Statistics on income of farm families** (Catalogue no. 21-207-X), replace the former STC publication **Farm and off-farm income statistics** (Catalogue no. 21-019-X), which was terminated with the 2001 taxation year for the series on farm operations.<sup>1</sup>

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

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

This issue of **Statistics on revenues and expenses of farms** covers the 2003 reference year but it also provides some historical perspective by displaying farm-level data back to 1994.

Farm operations include: 1) unincorporated farms with total operating revenues of \$10,000 and over, 2) incorporated farms with total operating revenues of \$25,000 and over, and 3) since 1993, communal farming organizations 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. However, estimates on net operating income **adjusted for** capital cost allowance (i.e., net operating income minus capital cost allowance) are presented in tables 1-1 to 1-11, in tables 2-1 to 2-13, in tables 3-1 to 3-5, in table 4, in tables 5-1 and 5-2, in table 6, in tables 7-1 to 7-11, in tables 8-1 and 8-2, and in tables 11-1 to 11-9.
- The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation used in the net farm income accounts published in **Net farm income – Agriculture economic statistics (AES)** (Catalogue no. 21-010-X).<sup>2</sup> In the 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.
- Since the 1993 taxation year, communal farming organizations have been in-scope for the CAIS/TDP and the estimates on farm operations include these organizations.
- 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.

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.

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

## Introduction

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

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

To respond to the demand, the Agriculture Division initiated the Taxation Data Program (TDP) in the early 1980's. The *Statistics Act* of 1971 provided STC with the authority to access income tax records for statistical purposes and thereby, the ability to produce annual farm financial statistics by farm type and revenue class, without causing any additional response burden on the agriculture community. The Taxation Data Program is now referred to as the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP).<sup>2</sup>

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.<sup>3</sup> These data are used to monitor the financial health of the Canadian agricultural sector and serve as a tool for farm-level policy analysis.

The **Statistics on revenues and expenses of farms** publication provides detailed financial information on farm-level revenues, expenses and net operating income by province, type of farm (based on the North American Industry Classification System) and revenue class. Information on the degree of specialization for selected farm types and financial performance indicators of farms by province, type of farm and revenue class are also presented.

This issue of **Statistics on revenues and expenses of farms** covers the 2003 reference year but it also provides some historical perspective by displaying farm-level data back to 1994.

For purposes of statistical tabulations, the estimates presented in this publication cover unincorporated farms reporting total operating revenues of \$10,000 and over, incorporated farms reporting total operating revenues of \$25,000 and over, and communal farming organizations reporting total operating revenues of \$10,000 and over.

It must be understood that the data published in the **Agriculture economic statistics** publications do not directly compare with the data published in this publication due mainly to differences in coverage and concepts. The reader is encouraged to read Other concepts in the Concepts and variables measured section for a description of the major conceptual differences.

- 
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.

# Revenues and expenses of farms – Annual review, 2003

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Unincorporated farms with total operating revenues of \$10,000 and over and incorporated farms with total operating revenues of \$25,000 and over.<sup>1</sup>

## Historical estimates

### Number of farms

The number of farms in Canada declined 12.9% from 1994 to 2003, according to taxation records. In 2003, there were 207,585 farms with revenues of \$10,000 and over, down 5.0% from 2002, the largest annual decline in the number of farms during the 1994 to 2003 period.

### **From 1994 to 2003, the number of farms specialized in animal production continued to decrease at a faster pace than the number of farms specialized in crop production**

In 1994, the number of farms in the crop production sub-sector (121,260 farms) was greater than the number of farms primarily engaged in the animal production sub-sector (116,720 farms). From 1994 to 2003, the number of farms specialized in animal production (-14.0%) decreased at a faster pace than the number of farms in crop production (-11.6%). As a result, in 2003, there were clearly more farms specialized in crop production (107,165 farms) than farms specialized in animal production (100,420 farms).

The decline in the animal production sub-sector from 1994 to 2003 can be mostly explained by decreases in the number of farms specializing in dairy cattle and milk production, and in hog and pig farming. During this period, the number of farms primarily engaged in dairy cattle and milk production (-35.0%), and in hog and pig farming (-43.4%) decreased significantly as restructuring in both industries resulted in fewer but larger farms. The pork industry became more vertically integrated in the 1990s and extensive structural changes also took place in the dairy industry as some producers expanded their operations to remain competitive while others exited the industry.

Between 1994 and 2002, the number of beef cattle farms varied greatly, ranging from a low of 56,485 farms in 1996 to a high of 71,050 farms in 2000. However, during the nine-year period from 1994 to 2002, it increased only 0.3%. In 2003, the number of beef cattle farms dropped significantly from 2002, due to the bovine spongiform encephalopathy (BSE) crisis. This drop also contributed to the decline in the number of farms in the animal production sub-sector from 1994 to 2003.

In the crop production sub-sector, the decline in the number of farms was again mainly due to the significant drop in the number of oilseed and grain farms (-22.3% or -22,175 farms) from 1994 to 2003. The number of farms specialized in other crop farming almost doubled (+82.1% or + 7,710 farms) during the same period but that increase could not offset the decline in the number of oilseed and grain farms.

Farms primarily engaged in other crop farming were not the only farm type to record an increase in their numbers. Farms specialized in other animal production, in greenhouse, nursery and floriculture production, in poultry and egg production, in fruit and tree nut farming, and in potato farming also grew in number over the period.

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1. Includes communal farming organizations.

**The number of farms in Saskatchewan declined by over 12,000 farms during the ten-year period**

According to taxation records, all provinces reported a drop in the total number of farms during the ten-year period, with the exception of British Columbia (+2.2%) and Newfoundland and Labrador (+2.1%).

Saskatchewan posted the largest absolute decline in the number of farms (-12,025 farms) during the ten-year period. Alberta (-7,340 farms), Ontario (-5,660 farms) and Manitoba (-4,320 farms) were other provinces reporting significant declines in farm numbers. In the Prairie provinces, the decreases were largely due to farms specialized in oilseed and grain farming. In Alberta and Manitoba, the declines were also due to the decreases in beef cattle farms. In Ontario, the drop was mainly due to farms primarily engaged in beef cattle ranching and farming, including feedlots, in dairy cattle and milk production, and in hog and pig farming.

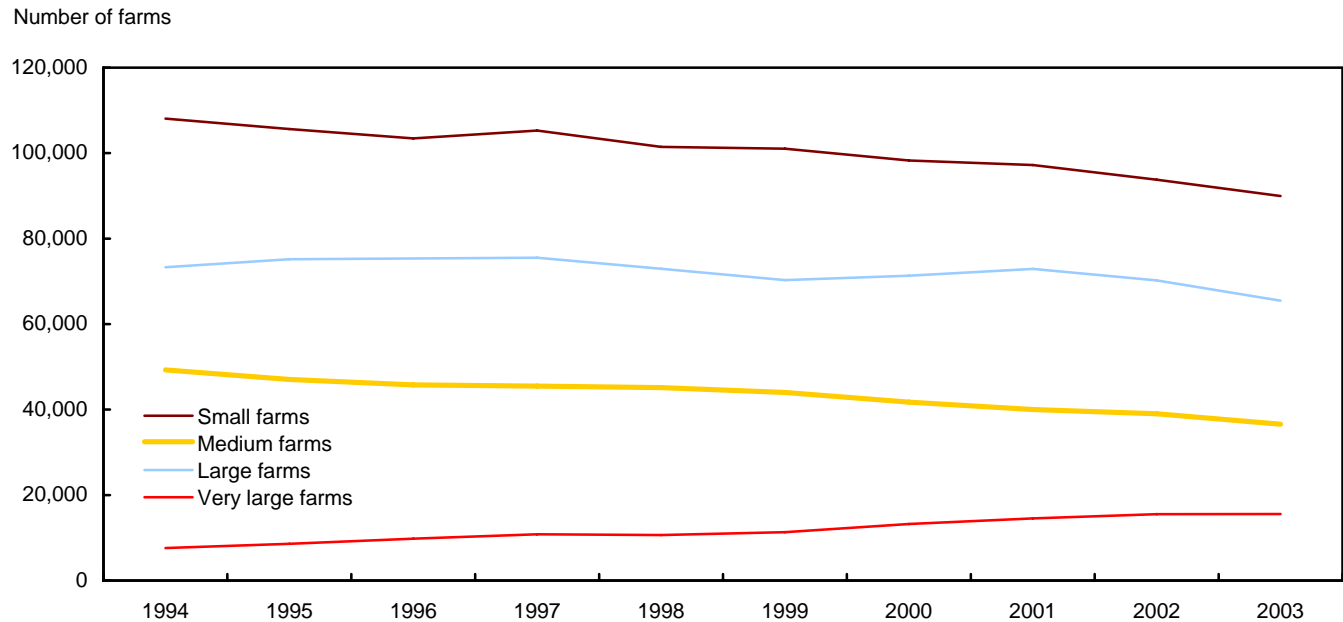
**The number of very large farms doubled from 1994 to 2003**

From 1994 to 2003, the number of very large farms doubled (+104.4%). The share of very large farms also more than doubled during that decade, rising from 3.2% in 1994 to 7.5% in 2003. The number of small- and medium-size farms combined declined almost one-fifth (-19.6%), while the number of large farms dropped by 10.6%.

The growth in commercial-size farms during this period follows the long-term trend toward larger farms in Canada (Chart 1). In 2003, 39,1% of farms were commercial size compared with about 34.0% in 1994.

Chart 1

**Number of farms in the various size categories, Canada, 1994 to 2003**



Source: Statistics Canada, Whole Farm Database.



Text table 1

Size category as defined by revenue class

Size category	Revenue class
Small	\$10,000 to \$49,999
Medium	\$50,000 to \$99,999
<b>Commercial</b>	<b>\$100,000 and over</b>
Large	\$100,000 to \$249,999
Large	\$250,000 to \$499,999
Very large	\$500,000 and over

Average operating revenues and expenses

In the years from 1994 to 2003, average operating expenses have grown faster than average operating revenues

In the years from 1994 to 2003, average total farm operating revenues and expenses have grown steadily in Canada, increasing 62.1% and 69.6% respectively.

The continued increase in farm size along with improved prices and/or marketings of some major agricultural commodities largely explained the rise in average operating revenues. Higher average revenues from livestock (+52.1%) and crops (+56.9%) contributed the most to this rise. During that period, average program payments and insurance proceeds tripled (+201.6%). Over 44% of the rise in average operating revenues was due to higher livestock revenues.

After reaching new peaks in 2001, average annual prices<sup>2</sup> for cattle declined in 2002 for the first time since 1996 (Chart 2). In 2002, abundant supplies of red meat on the North American market and higher feed grain costs had put downward pressure on cattle and hog prices. This followed several years of substantial growth in cattle and hog production. In 2003, both cattle prices and marketings<sup>3</sup> dropped significantly from 2002. The main factor behind these drops was the closure of the border to live cattle exports after the diagnosis of the bovine spongiform encephalopathy (BSE) in a cow in northern Alberta in May 2003. In 2003, cattle prices declined 13.7% from 2002, but they were only 7.2% lower than the 1994 level.

After rising continuously since 1995, cattle marketings collapsed in 2003, down 23.4% from 2002 (Chart 3). However, cattle marketings remained 15.3% higher in 2003 than in 1994. From 1994 to 2003, cattle revenues were up, as higher marketings could offset lower prices.

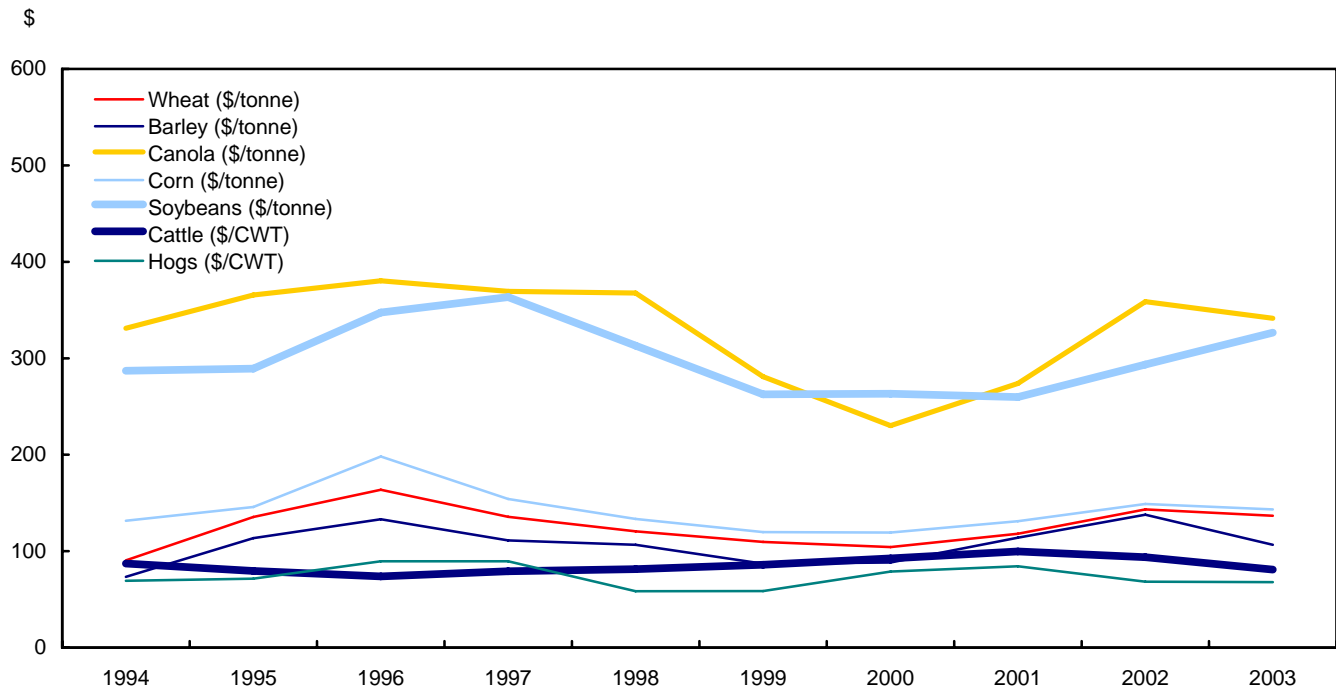
2. Price refers to the average price received by farmers for the sales of agriculture commodities, at the first transaction point. This price includes bonuses and premiums which can be attributed to specific commodities and excludes fees deducted before the farmer is paid (e.g., storage, transport, marketing and administrative costs, etc.). For wheat (excluding durum), durum wheat and barley purchased by the Canadian Wheat Board and for wheat purchased by the Ontario Wheat Producers Marketing Board, the price includes initial, adjusted initial, interim and final payments. Data on prices are derived from the Farm Cash Receipts Unit Data Base and are as of November 25, 2005.

3. Marketed production refers to total quantity of a particular commodity sold (or of grains delivered to be sold) on the domestic or the international market. Inter-farm sales within a province are excluded. Data on marketings are derived from the Farm Cash Receipts Unit Data Base and are as of November 25, 2005.



Chart 2

Major commodity prices<sup>1</sup>, Canada, 1994 to 2003



1. Farm gate prices are on a calendar year basis.  
 Source: Statistics Canada, Farm Cash Receipts Unit Data Base.

Prices for hogs fell to a dramatic level in 1998 before beginning a recovery. In 1998, improved efficiency and competitiveness in large-scale operations had continued to boost hog production, exceeding hog slaughter capacity and pushing down prices to their lowest levels since 1980. A weaker Asian market had resulted in lower exports and growing red meat stocks in North America. The oversupply of pork had also contributed to drive down hog prices paid to hog producers. In 2001, prices for hogs had almost completely recovered from the low of 1998. But in 2002, prices for hogs fell 19.0% from 2001, due to abundant supplies of red meat on the North American market and higher feed grain costs. In 2003, hog prices remained fairly stable, down a mere 0.8% from 2002. From 1994 to 2003, hog prices declined 2.1%.

Hog marketings rose continuously from 1994 to 2003 (+70.9%), pushing up average hog revenues, which doubled during that same period.

After peaking in 1996 or 1997, prices for a number of major grains and oilseeds, namely wheat, canola, corn, barley and soybeans, fell as world stocks increased. Prices for wheat, canola and corn continued their downward trend until 2000, before rising in 2001 and 2002. Soybeans showed a positive price movement in 2000 and 2002, while prices for barley have been increasing since 2000, reaching even a new peak in 2002.

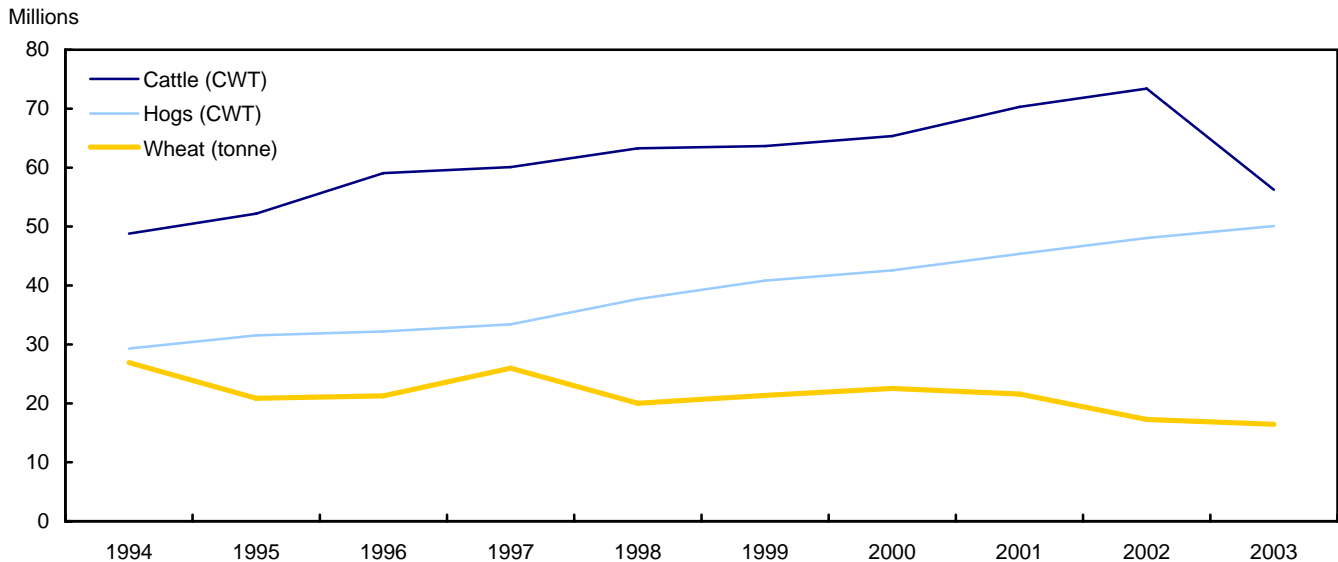
However, in 2003, the upward price movement was reversed for all these commodities, except for soybeans (+11.2%). Prices were significantly down for barley (-22.6%) and, to a lower extent, for canola (-4.8%), wheat (-4.6%) and corn (-3.7%).

Prices and marketings in 2003 were above the 1994 level for all these commodities, except marketings of barley, wheat and canola.

Average operating expenses grew 69.6% from 1994 to 2003 in conjunction with average revenue increases. Livestock expenses, driven by feed costs and cattle purchases, rose 65.8%. Crop expenses (+85.4%), general expenses (+77.5%) and machinery expenses (+37.5%) also contributed to this rise.

**Chart 3**

**Marketings<sup>1</sup> of cattle, hogs and wheat, Canada, 1994 to 2003**



1. Quantities are on a calendar year basis.  
 Source: Statistics Canada, Farm Cash Receipts Unit Data Base.

**Average net operating income**

**From 1994 to 2003, average net operating income rose by almost one-quarter**

From 1994 to 2003, average net farm operating income rose by almost one-quarter (+23.3%) to \$25,567. After increasing 16.1% from 1994 to 1997, average net operating income declined 5.8% from 1997 to 1999, largely due to falling commodity prices and lower marketings of wheat and barley. Fuelled by increased net program payments and by a combination of improved grain and oilseed prices and increased hog marketings, average net operating income grew a sharp 33.4% from 1999 to 2002. With market prices declining and lower marketings of cattle, average net farm operating income fell 15.5% in 2003, the largest annual decline in the 1994 to 2003 period (Chart 4).

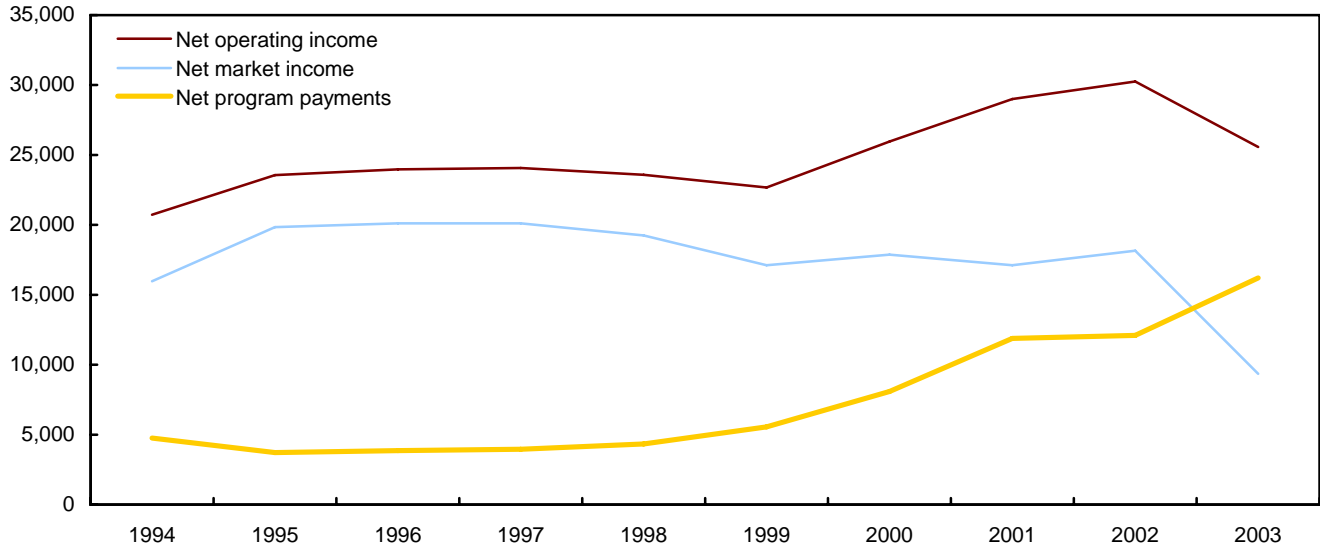
Average net market income<sup>4</sup> of farms dropped 41.4% from 1994 to 2003 to \$9,355, the lowest level of the ten-year period. From 1994 to 1997, average net market income increased steadily (+26.0%), but dropped 9.8% from 1997 to 2002. In 2003, it plunged by almost half (-48.5%) from 2002. During the ten-year period, average net program payments<sup>5</sup> more than tripled (+240.7%).

4. 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.  
 5. 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).

Chart 4

Average net operating income and its components, Canada, 1994 to 2003

Average per farm (\$)



Source: Statistics Canada, Whole Farm Database.

When taking into account the capital cost allowance (CCA)—an amount deducted from income, for tax purposes, to account for annual depreciation costs—average net farm operating income decreased 24.1% from 1994 to 2003 (Chart 5). Average net farm operating income **adjusted for CCA** was only \$6,238 in 2003, the lowest average of the ten-year period.

Average net farm operating income **adjusted for CCA** did not decrease steadily throughout the ten-year period. After growing 26.7% from 1994 to 1995, average net operating income **adjusted for CCA** fell 38.7% from 1995 to 1999. The 49.2% growth in average net program payments from 1995 to 1999 could not offset the 87.6% plunge in average net market income **adjusted for CCA** during the five-year period.

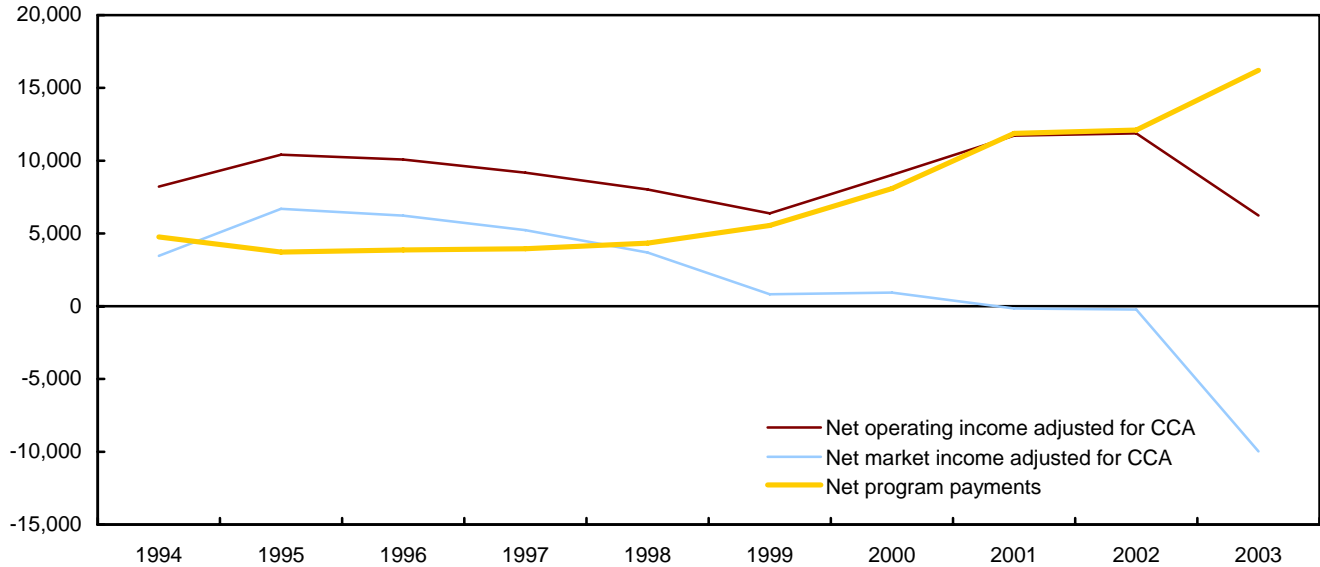
After dropping from 1995 to 1999, average net operating income **adjusted for CCA** resumed its upward trend in 2000. From 1999 to 2002, average net operating income **adjusted for CCA** rose a sharp 86.1%, helped mostly by average net program payments. Average net market income **adjusted for CCA** continued its downward trend from 1999 to 2002 and posted deficits in 2001 and 2002. Supported by record average net program payments in 2001 and 2002, average net operating income **adjusted for CCA** reached record highs in 2001 and 2002.

In 2003, average net program payments reached a new peak of \$16,211, while average net market income **adjusted for CCA** plummeted to a record deficit of \$9,974. As a result, average net operating income **adjusted for CCA** dwindled to a record low in 2003.

Chart 5

Average net operating income adjusted for CCA and its components, Canada, 1994 to 2003

Average per farm (\$)



Source: Statistics Canada, Whole Farm Database.

Current estimates

Number of farms

In 2003, the number of cattle farms dropped by almost 10%

The majority of farms in Canada are primarily engaged in either oilseed and grain farming or in beef cattle ranching and farming. In 2003, these two farm types still accounted for 66.9% of all farms in Canada although the number of farms for both farm types has been trending down for a few years, according to taxation records.

Hit by the BSE crisis, the beef cattle sector<sup>6</sup> saw a 9.2% decrease (-6,255 farms) in farm numbers in 2003. In the oilseed and grain sector, the number of farms dropped by 4.0% (-3,255 farms). The number of farms grew for farms primarily engaged in potato farming (+9.5%), other vegetable (except potato) and melon farming (+3.3%), fruit and tree nut farming (+0.9%), greenhouse, nursery and floriculture production (+0.8%), and poultry and egg production (+0.1%) (Text table 2).

6. See Notes to users.

Text table 2

**Distribution of farms by farm type, Canada, 2003**

	Number of farms	Share	2002 to 2003
		%	% change
Oilseed and grain farming	77,135	37.2	-4.0
Beef cattle ranching and farming, including feedlots	61,815	29.8	-9.2
Other crop farming	17,105	8.2	-1.2
Dairy cattle and milk production	16,170	7.8	-5.2
Other animal production	12,235	5.9	-2.0
Hog and pig farming	5,730	2.8	-7.1
Fruit and tree nut farming	4,730	2.3	0.9
Poultry and egg production	4,470	2.2	0.1
Greenhouse, nursery and floriculture production	3,845	1.9	0.8
Other vegetable (except potato) and melon farming	2,680	1.3	3.3
Potato farming	1,670	0.8	9.5

**The number of farms decreased significantly in Alberta in 2003**

In 2003, the number of farms decreased significantly in Alberta, down 8.2% to 48,885 farms (-4,350 farms) (Text table 3). The drop in the number of farms in Alberta can be mostly explained by the decline in the number of beef cattle farms (-3,030 farms). The total number of farms also decreased noticeably in Saskatchewan (-3,415 farms) and in Ontario (-1,795 farms).

Text table 3

**Distribution of farms by province, 2003**

	Number of farms	Share	2002 to 2003
		%	% change
Saskatchewan	50,525	24.3	-6.3
Alberta	48,885	23.5	-8.2
Ontario	45,485	21.9	-3.8
Quebec	27,330	13.2	-1.4
Manitoba	19,345	9.3	-4.7
British Columbia	10,420	5.0	-0.1
Nova Scotia	2,220	1.1	1.6
New Brunswick	1,715	0.8	-2.8
Prince Edward Island	1,420	0.7	-3.4
Newfoundland and Labrador	240	0.1	6.7

The total number of farms increased in two provinces only: Newfoundland and Labrador (+6.7%) and Nova Scotia (+1.6%).

The number of commercial farms declined in all provinces, except in Newfoundland and Labrador (+11.8%), British Columbia (+2.2%), Nova Scotia (+1.3%) and Quebec (+0.1%). Alberta posted the largest decrease (-14.1%).

Of the 207,585 farms in Canada in 2003, almost half were located in two provinces, namely Saskatchewan (24.3%) and Alberta (23.5%).

**Only the number of very large farms increased from 2002 to 2003**

In 2003, the number of very large farms increased a marginal 0.3% from 2002 to 15,565 farms. The number of farms fell in all other size categories. The number of large farms dropped the most (-4,740 farms or -6.7%), followed by the

number of small farms (-3,825 farms or -4.1%) and the number of medium farms (-2,465 farms or -6.3%). Overall, the number of farms in 2003 dropped 5.0% from 2002 (Text table 4).

[Text table 4](#)

#### Distribution of farms by size category, Canada, 2003

Size category	Number of farms	Share	2002 to 2003
		%	% change
<b>All farms</b>	<b>207,585</b>	<b>100.0</b>	<b>-5.0</b>
Small farms	89,950	43.3	-4.1
Medium farms	36,570	17.6	-6.3
Large farms (Commercial)	65,500	31.6	-6.7
Very large farms (Commercial)	15,565	7.5	0.3

#### Average operating revenues and expenses

##### In 2003, average total operating expenses increased at a faster pace than average total operating revenues

In 2003, average total operating expenses increased at a faster pace than average total operating revenues. Average total operating expenses rose 5.6% to \$182,122 while average total operating revenues rose 2.5% to \$207,689. As a result, average net operating income of all farms in Canada fell 15.5% in 2003 to \$25,567.

The growth in average operating revenues was fuelled by a 35.1% jump in average program payments and insurance proceeds and by a 6.1% rise in average crop revenues. Declines in average livestock and product revenues (-3.3%) and in average other revenues (-1.5%) tapered off the growth in average operating revenues.

Livestock revenues accounted for almost half (49.6%) of operating revenues in 2003 while crop revenues accounted for slightly over one-third (33.6%) (Text table 5). Program payments and insurance proceeds accounted for 8.9% of operating revenues, up 2.1 percentage points from 2002.

[Text table 5](#)

#### Share of average operating revenues from major revenue items, Canada, 2003

	Revenues	Share	2002 to 2003
	\$	%	% change
<b>Total operating revenues</b>	<b>207,689</b>	<b>100.0</b>	<b>2.5</b>
Total crop revenues	69,684	33.6	6.1
Total livestock and product revenues	102,944	49.6	-3.3
Program payments and insurance proceeds	18,560	8.9	35.1
Total other revenues	16,501	7.9	-1.5

Average livestock and product revenues decreased because of lower average cattle and calf revenues. The main factor behind the drop in average cattle and calf revenues was the closure of the United State border to live cattle exports after the diagnosis of the bovine spongiform encephalopathy (BSE) in a cow in northern Alberta in May 2003. Average cattle and calf revenues declined sharply (-15.4%) as marketings and prices both fell in the wake of the export ban on cattle and beef products after the BSE diagnosis.

Revenues from international exports of live cattle and calf plunged drastically, as almost all exports are sent to the United States. Because of the trade ban, export markets had collapsed.

Revenues for slaughter cattle also dropped sharply as marketings and prices both fell because of reduced international demand for Canadian beef products following the ban. Revenues for slaughter calves declined due to lower prices.

The border remained closed to all Canadian beef exports until September 2003. At that time, the United States, followed by other countries, agreed to allow imports of Canadian boneless beef products from animals less than 30 months of age under a permit process. However, the border remained closed to live cattle and calves.<sup>7</sup>

In 2003, average program payments and insurance proceeds jumped to a record high of \$18,560. This was supported by three separate types of programs: the 2003 Transition Funding program<sup>8</sup>; assistance programs provided to help offset the impact of the BSE-related ban; and crop insurance programs.

Average crop revenues were greatly helped by higher revenues from grains and oilseeds, namely, canola, soybeans and corn, greenhouse, nursery and floriculture products, fruits, potatoes and vegetables.

Average operating revenues from grains and oilseeds increased 5.0%. This trend does not reflect the trend observed for the total operating revenues from the sale of these commodities (-0.3%) partly because the decrease in the number of farms with revenues below \$500,000 outstripped the increase in the number of very large farms (\$500,000 and over). Total grain and oilseed revenues decreased despite improved growing conditions in western Canada. Two consecutive droughts slashed production and sharply curtailed grain and oilseed inventories by the end of 2002. Consequently, farmers had little to sell until they harvested the 2003 crop.

Average total operating expenses increased mainly due to higher general expenses, crop expenses and machinery expenses. General expenses (39.6%) and livestock expenses (35.4%) represented the largest shares of total operating expense (Text table 6).

#### Text table 6

#### Share of average operating expenses from major expense items, Canada, 2003

	Expenses	Share	2002 to 2003
	\$	%	% change
<b>Total operating expenses</b>	<b>182,122</b>	<b>100.0</b>	<b>5.6</b>
Total crop expenses	28,214	15.5	13.0
Total livestock expenses	64,421	35.4	-2.9
Total machinery expenses	17,414	9.6	7.7
Total general expenses	72,072	39.6	11.0

In 2003, average total operating expenses grew at a faster pace than in the previous year in spite of the drop in average livestock expenses.

Significant increases in fertilizer and lime (+16.0%) and in pesticides (+16.1%) pushed up average total crop expenses (+13.0%). Fertilizer and lime expenses were up mostly because of higher natural gas prices while pesticide expenses were higher as infestations such as grasshoppers on the Prairies led to higher pesticide usage.

Average general expenses grew a solid 11.0% helped mostly by increases in paid salaries, custom work and machine rental, utilities, miscellaneous expenses and net interest expenses.

The 2.9% drop in average livestock expenses occurred as average cattle purchases plunged 13.8% due to the closure of beef export markets caused by BSE.

7. The border reopened on July 18, 2005.

8. The Transition Funding program was implemented to support the agricultural industry during the period of transition to the new Agricultural Policy Framework.

**Average operating revenues decreased significantly for beef cattle farms**

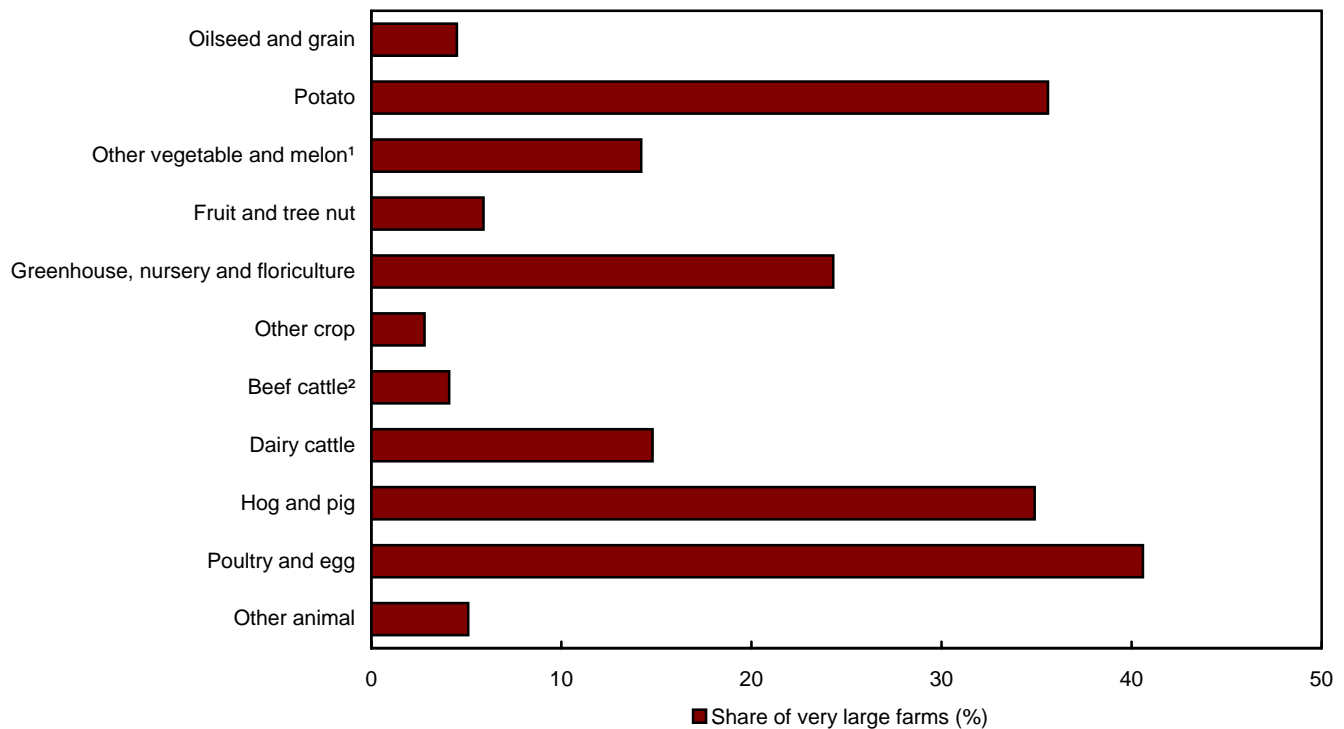
In 2003, the average operating revenues of beef cattle farms decreased 6.3% to \$170,433. Average operating revenues also declined for farms specialized in potato farming (-3.7%), in other vegetable (except potato) and melon farming (-2.3%), and in other crop farming (-1.5%). Average operating expenses also declined for all these farm types, except other crop farms, but at a slower pace than their average operating revenues.

In 2003, hog and pig farms experienced the largest growths in both average operating revenues and average operating expenses. Their average operating revenues rose 10.2% to \$793,886, the highest average operating revenues of all farm types. Hog and pig farms were followed by poultry and egg farms (\$743,932). Greenhouse, nursery and floriculture farms remained in third place (\$729,241). In 2003, average operating revenues of potato farms retreated to \$598,228, but these farms remained in fourth place. These four farm types have higher proportions of very large farms (Chart 6) and they have typically shown higher average operating revenues (Chart 7).

Average operating expenses of hog and pig farms increased a sharp 13.3% to \$754,752 and still ranked first in average operating expenses. They were followed by poultry and egg farms (\$663,735) and by greenhouse, nursery and floriculture operations (\$661,523).

**Chart 6**

**Share of very large farms by farm type, Canada, 2003**



1. Except potato.

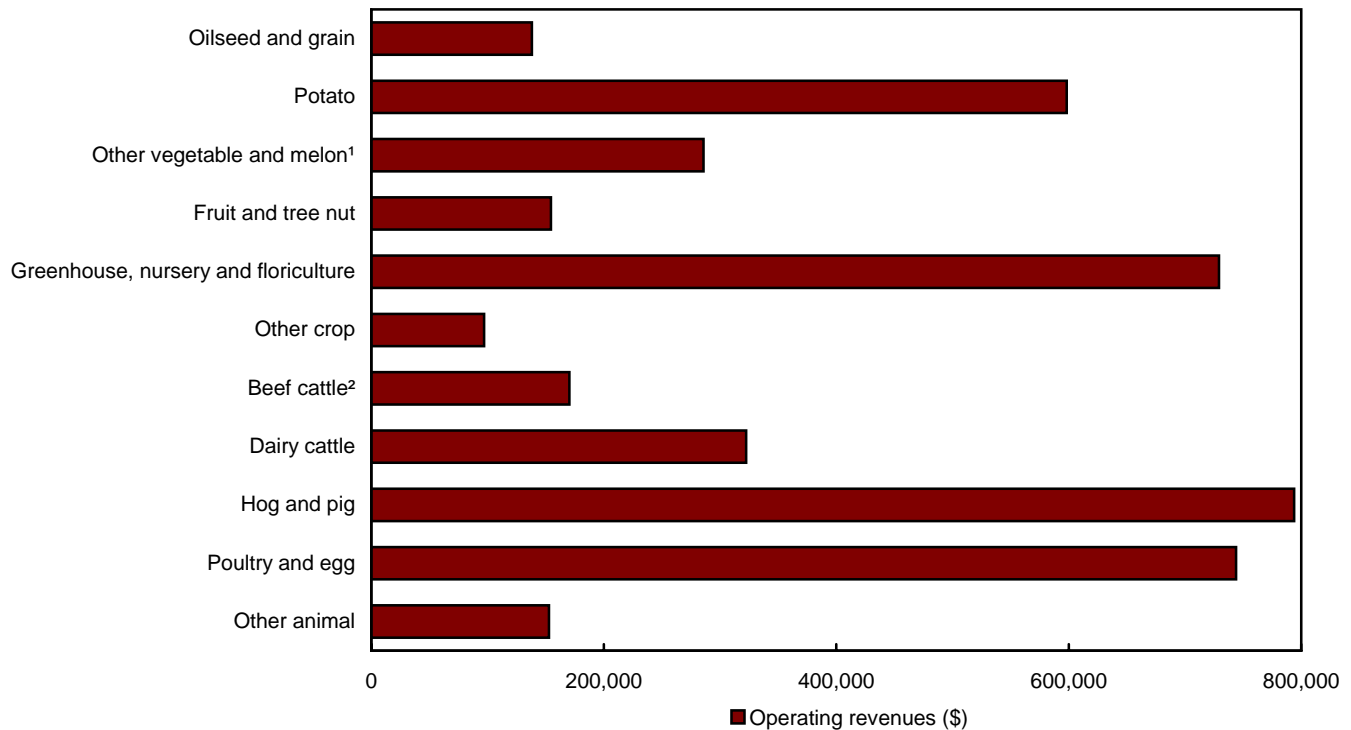
2. Including feedlots.

Source: Statistics Canada, Whole Farm Database.



Chart 7

Average operating revenues by farm type, Canada, 2003



1. Except potato.

2. Including feedlots.

Source: Statistics Canada, Whole Farm Database.

Farms in Newfoundland and Labrador still ranked first in average operating revenues

In 2003, the average operating revenues of farms in Newfoundland and Labrador remained in first place at \$342,936, followed by those of Prince Edward Island (\$296,904) and New Brunswick (\$288,734).

All provinces saw growths in both average operating revenues and expenses, with the exception of Alberta which saw a 3.9% decline in average operating revenues owing largely to a 15.1% fall in average cattle and calf revenues.

Farmers in Manitoba (+7.8%) and Prince Edward Island (+7.8%) both recorded the largest growths in average operating revenues in 2003. In Manitoba, average operating revenues were largely fuelled by a 14.8% rise in grain and oilseed revenues, specifically canola revenues, and by a 16.0% hike in hog revenues. In Prince Edward Island, a 7.4% growth in potato sales contributed the most to the increase in average operating revenues.

Manitoba farmers also posted the largest increase in average operating expenses, up 11.4% in 2003 to reach \$197,286. The growth was largely the result of increased feed, supplements, straw and bedding expenses, and fertilizer and lime expenses.

Only farms with operating revenues between \$250,000 and \$499,999 saw an increase in their average operating revenues

In 2003, average operating revenues increased a marginal 0.4% for farms with operating revenues between \$250,000 and \$499,999. Their average operating expenses increased 3.0%.

In all other revenue classes, average operating revenues declined slightly while average operating expenses increased. The slight declines in average operating revenues ranged from 0.2% for small farms to 0.5% for both medium farms and very large farms.

Average operating expenses increased the most for small farms (+9.8%) and the least, for very large (+0.6%).

### Average net operating income

After increasing three years in a row, average net farm operating income fell 15.5% in 2003 to only \$25,567. This was, by far, the largest drop since the data series started in 1990.<sup>9</sup> Back-to-back droughts in 2001 and 2002 and the diagnosis of a single cow with BSE in northern Alberta in 2003 combined with increased expenses were among the main factors to the steep drop in net farm operating income. Once **adjusted for** CCA, average net farm operating income dropped by almost half (-47.5%) to only \$6,238, the lowest average recorded since the beginning of the data series.

### Potato farms remained in first place in average net operating income

After reaching a record high in 2002, average net farm operating income of potato farms dropped sharply in 2003, down 14.1% to \$102,967. This was still the second highest level observed since 1990 and potato farms still ranked in first place in average net operating income in 2003. They were followed by farms involved in poultry and egg production (\$80,197) and by farms involved in dairy cattle and milk production (\$73,786) (Chart 8).

Beef cattle farms reported a 54.8% drop in average net operating income in 2003 as the fallout from BSE slashed cattle and calf revenues. Their average net operating income plummeted to a record low of \$6,702.<sup>10</sup> Beef cattle farms ranked last in average net farm operating income for a second consecutive year in 2003.

Hog and pig farms also posted a sharp decline in their average net operating income, down 27.4% to \$39,134, as the growth in average operating expenses, led by higher feed expenses, outpaced the increase in average operating revenues. Higher revenues from hog sales, in the wake of increased marketings on international markets, and from program payments and insurance proceeds largely contributed to the increase in average operating revenues.

Average net operating income of fruit and tree nut farms rose sharply in 2003, up 17.0% to a record high of \$21,704. However, their average net operating income remained below the average of all farms.

Dairy cattle farms were the only other farm type to post an increase (+5.4%) in average net operating income in 2003. Dairy cattle farms reached a new peak for a seventh year in a row in average net operating income, largely due to higher revenues from the sales of dairy products. Higher prices implemented by the Canadian Dairy Commission (CDC)<sup>11</sup> in February 2003 and higher marketings explained the rise in dairy product revenues. However, dairy farms were also affected by the BSE crisis, with a poor market for their cull cows and surplus bred heifers. Lower revenues from cattle sales in 2003 offset some of the rise in dairy revenues.

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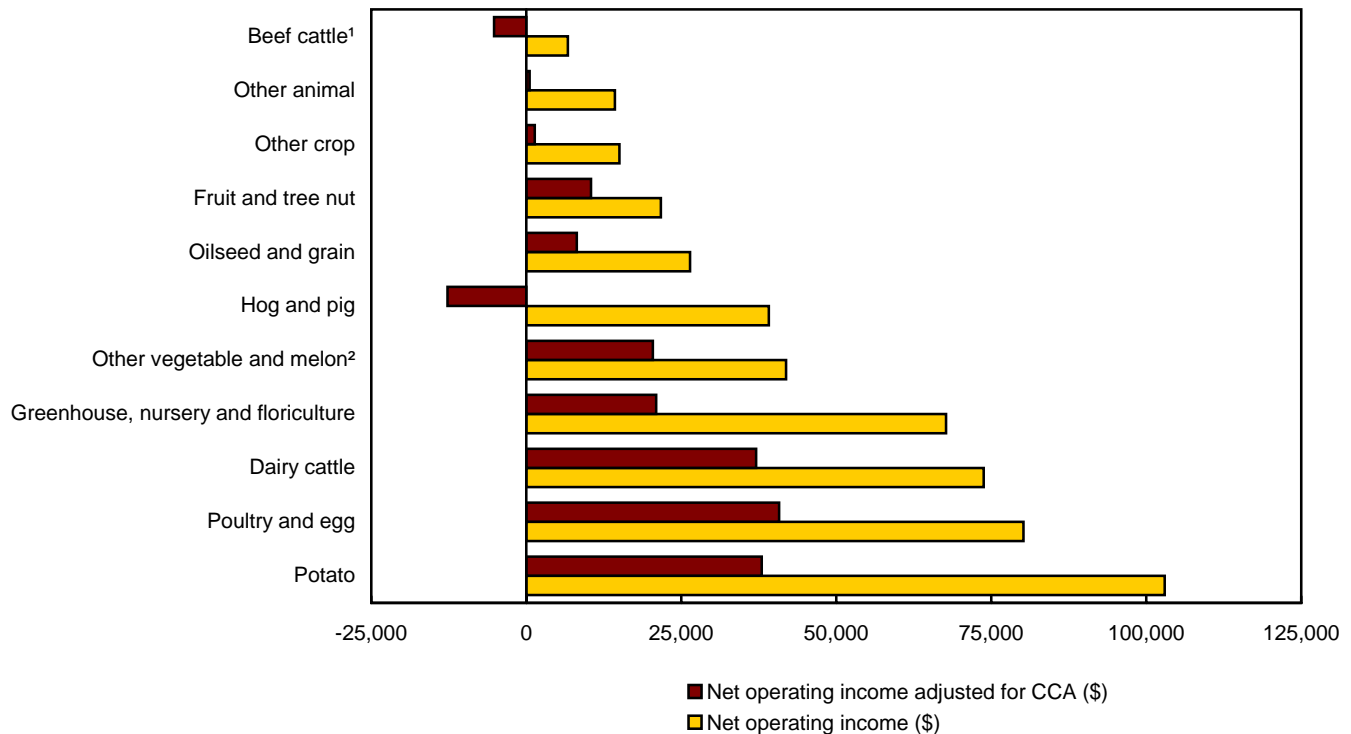
9. The data series on operating revenues and expenses of farms for the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) started in 1990. Data prior to 1993 did not include communal farming organizations.

10. Other crop farms also reported a record low in average net operating income in 2003.

11. The federal dairy consumer subsidy, which moderated the price of industrial milk products sold to consumers by reducing the portion of producer revenues to be provided from the marketplace, has been phased out over a five-year period ending January 31, 2002. Under the Canadian Dairy Commission Act, enacted in 1966, producers in every province except Newfoundland and Labrador were paid subsidies on their industrial milk and cream shipments that were within quota and were needed to meet domestic demand. In January 2002, the CDC committed to have support prices cover the cost of production of 50% of Canadian dairy producers by 2006.

Chart 8

Average net operating income adjusted or not for CCA by farm type, Canada, 2003



1. Including feedlots.

2. Except potato.

Source: Statistics Canada, Whole Farm Database.

Average net farm operating income of oilseed and grain farms dropped 16.3% to \$26,422, remaining just above the average of all farms for a second year in a row. The average net farm operating income of oilseed and grain farms went down as higher expenses for fertilizer and lime and pesticides, along with higher general expenses, outpaced increases in grain and oilseed revenues and in program payments and insurance proceeds. Lower revenues from net cash advances (including any Canadian Wheat Board payments reported on statement) also contributed to push down average net farm operating income.

In 2003, hog and pig farms (-\$12,697) and beef cattle farms (-\$5,183) both reported a deficit in average net farm operating income **adjusted for** capital cost allowance (CCA). Farms involved in other animal production (-96.3%) and in other crop farming (-90.9%) also largely used CCA to reduce their average net operating income (Chart 8). With the exception of farms involved in other animal production, the other three farm types reported a record low in average net operating income **adjusted for** CCA.

In 2003, claimed capital cost allowance by poultry and egg farms reduced average net operating income by 49.2 %, but poultry and egg farms ranked first in average net operating income **adjusted for** CCA. These farms obtained \$40,772 in average net farm operating income **adjusted for** CCA.

**In 2003, average net operating income fell by more than one-third in Alberta**

In 2003, average net farm operating income of farms in Alberta fell 34.2% to \$20,564. The steep drop in average net farm operating income was mostly explained by the sharp decline in cattle and calf revenues after the discovery of a single reported case of BSE in northern Alberta on May 20, 2003. Lower livestock expenses, due to declines

in feed expenses and in the cost of cattle purchases, moderated somewhat the drop in average net farm operating income.

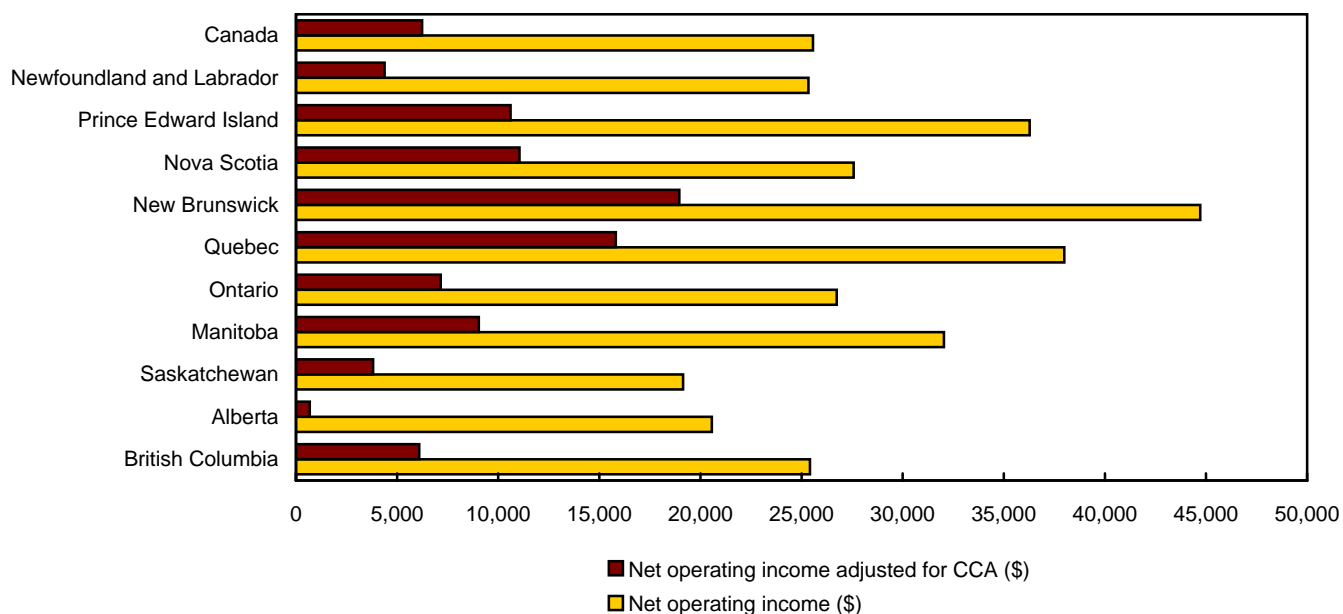
Only farms in Saskatchewan earned less than those in Alberta. They posted an average net operating income of only \$19,143 in 2003, down a solid 28.0% from 2002. Lower revenues from grains and oilseeds, cattle sales and net cash advances, along with higher crop expenses and higher general expenses, were among the factors contributing to the decline in average net farm operating income.

In 2003, farms in New Brunswick remained in first place in average net operating income, with \$44,711, but down 7.6% from 2002 (Chart 9). Farms in Quebec earned \$37,991 in average net operating income and stayed in second place. Quebec usually posts an average net operating income among the highest, due to the high concentration of dairy farms in that province.

Average net farm operating income almost doubled (+93.1%) in Newfoundland and Labrador, largely due to higher farm operating revenues, namely dairy product sales and poultry and egg product sales. However, at \$25,340, their average net operating income stayed below the national average. Average net operating income also increased in Prince Edward Island (+16.7%), Quebec (+3.7%) and British Columbia (+1.7%).

Chart 9

Average net operating income adjusted or not for CCA by province, 2003



Source: Statistics Canada, Whole Farm Database.

When taking CCA into account, farms in Alberta earned only \$677 in average net farm operating income. This was their lowest level observed since 1990. New Brunswick’s farmers used capital cost allowance the least (-57.6%) to lower their average net operating income. They had the highest net operating income **adjusted for CCA** of all provinces, at \$18,957. However, in 2003, their average net operating income **adjusted for CCA** was 21.8% lower than in 2002.

**Small farms posted a deficit in average net operating income in 2003**

From 2002 to 2003, average net operating income and average net operating income **adjusted for CCA** fell in all revenue classes.

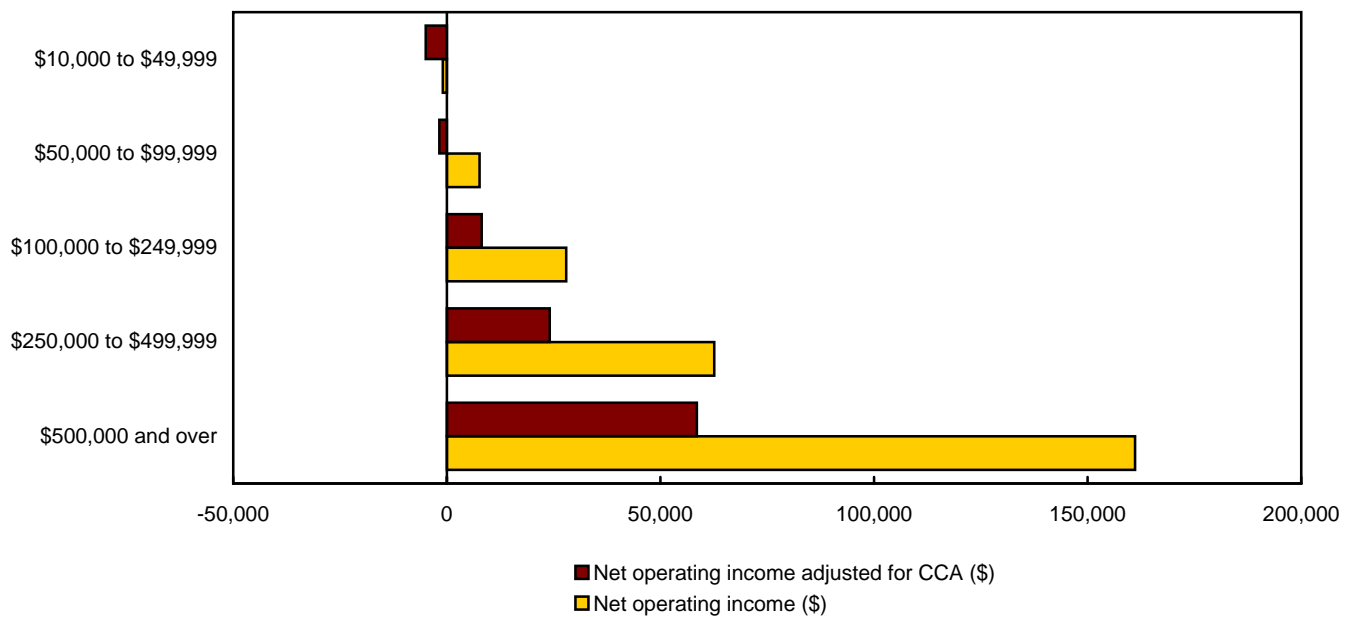
In 2003, small farms posted a deficit in average net farm operating income for the first time since this data series started in 1990. Average net farm operating income of small farms dropped from a profit of \$1,424 in 2002 to a deficit of \$944 in 2003. Small farms posted a deficit of \$4,927 in average net operating income **adjusted for CCA**, the lowest level since 1990 (Chart 10).

Medium farms and large farms with revenues between \$100,000 and \$249,999 also posted record lows in both average net operating income and average net operating income **adjusted for CCA**. Contrary to small farms, which reported a deficit in average net operating income **adjusted for CCA** every year since 1990, medium farms reported a deficit for the first time in 2003.

In 2003, average net operating income of very large farms decreased 8.6% to \$161,090. Their average net operating income **adjusted for CCA** also decreased, down 24.4% to \$58,537.

Chart 10

Average net operating income adjusted or not for CCA by revenue class, Canada, 2003



Source: Statistics Canada, Whole Farm Database.

### Average net market income

Average net market income plunged 48.5% from 2002 to \$9,355 in 2003. Excluding CCA, farms recorded a deficit (-\$9,974) in average net market income for a third year in a row. The deficit in average net market income **adjusted for CCA** in 2003 was a record low.

### In 2003, hog and pig farms and beef cattle farms both showed a deficit in average net market income

In 2003, the average net market income of beef cattle farms plunged over 200% to a deficit of \$8,349 while the average net market income of hog and pig farms fell by over 150% to a record deficit of \$14,264 (Chart 11). That year, beef cattle farms showed a deficit in average net market for the first time in 14 years. When taking CCA into account, beef cattle farms (-\$20,233) and hog and pig farms (-\$66,095) both posted record deficits in average net market income.

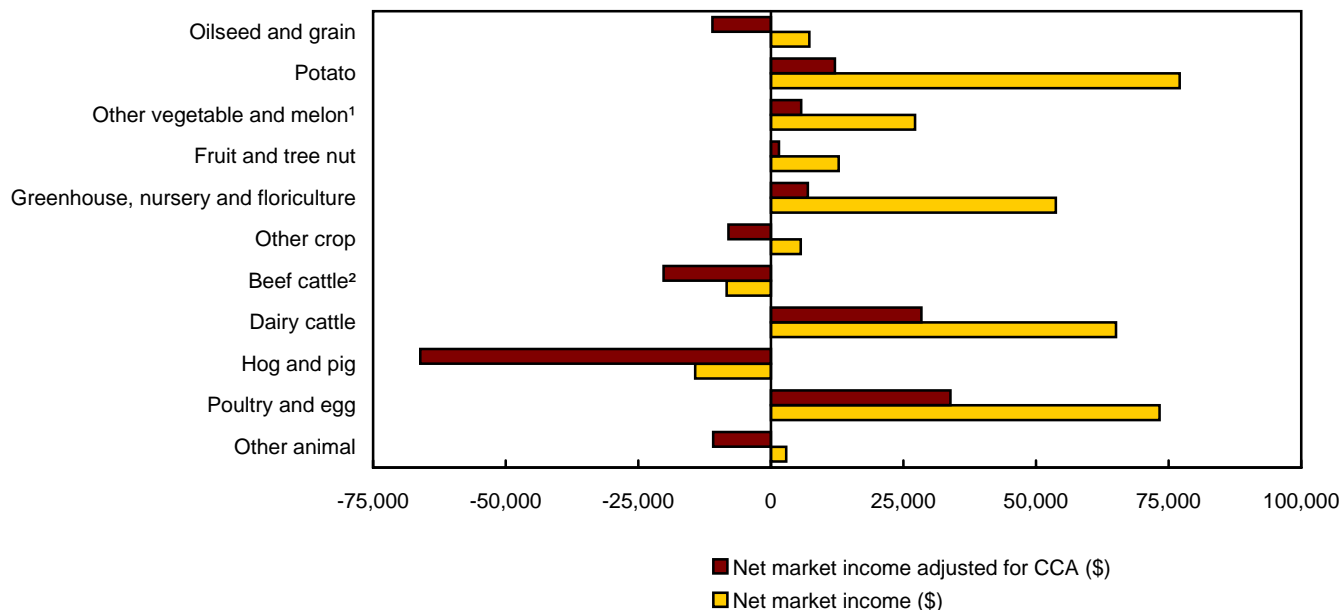
Average net market income also dropped in all other farm types, except for fruit and tree nut farms (+32.2%) and dairy cattle farms (+4.6%). The average net market income of dairy cattle farms reached a peak of \$65,088 in 2003.

After recording a 57.0% jump in 2002, the average net market income of potato farms dropped 17.6% to \$77,063 in 2003. However, potato farms still ranked first in average net market income, followed by farms involved in poultry and egg production (\$73,291).

In 2003, average net market income **adjusted for CCA** was positive for potato farms, other vegetable (except potato) and melon farms, fruit and tree nut farms, greenhouse, nursery and floriculture farms, dairy cattle farms, and poultry and egg farms.<sup>12</sup>

Chart 11

Average net market income adjusted or not for CCA by farm type, Canada, 2003



1. Except potato.

2. Including feedlots.

Source: Statistics Canada, Whole Farm Database.

### Farms in New Brunswick led in average net market income for a third year in a row

Average net market income was highest for farms in New Brunswick for a third consecutive year. On average, they earned \$36,981 in net market income in 2003, down 13.1% from 2002. All other provinces, except Newfoundland and Labrador (+207.0%) and Prince Edward Island (+22.4%), reported decreases in average net market income. In the other provinces, decreases ranged from 0.8% in Ontario to 109.1% in Saskatchewan.

Saskatchewan (-\$1,279) and Alberta (-\$149) showed a deficit in average net market income for the first time since the data series started in 1990. Only average net market income of farms in these two provinces was below the national average (Chart 12).

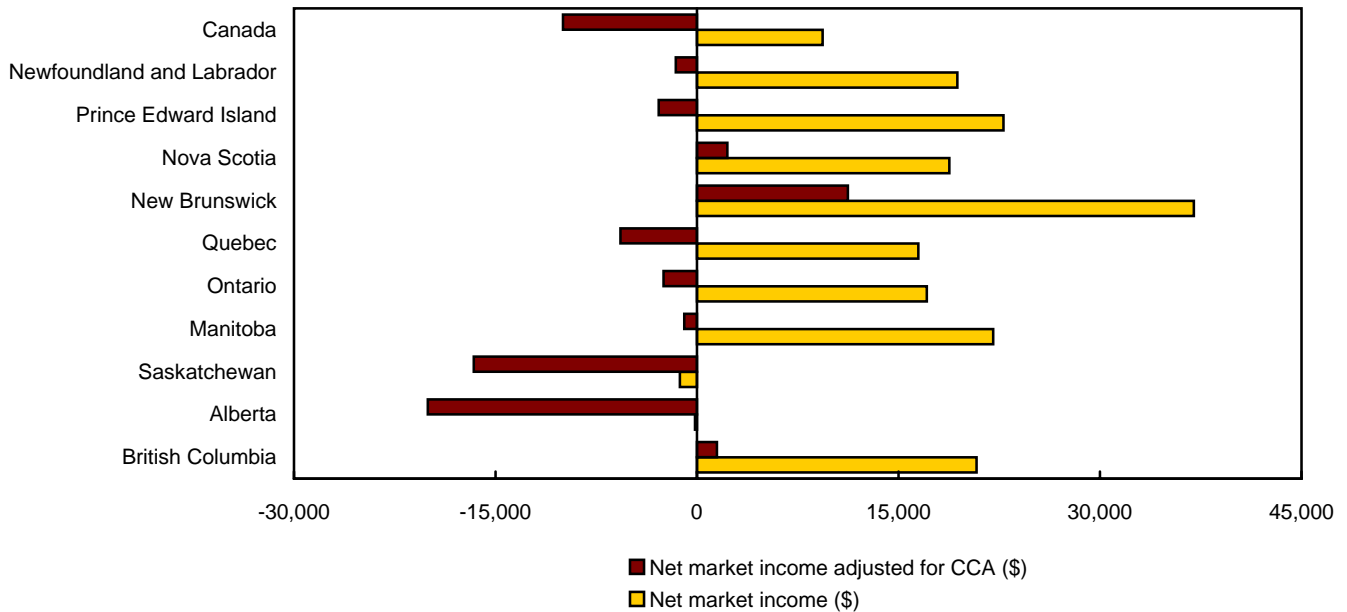
Farms in New Brunswick also reported the highest average net market income **adjusted for CCA** (\$11,228) for a third year in a row. The only other provinces to record a positive average net market income **adjusted for CCA** were Nova Scotia (\$2,255) and British Columbia (\$1,487).

In the other provinces, deficits in average net market income **adjusted for CCA** ranged from -\$945 in Manitoba to -\$20,036 in Alberta.

12. Since the data series started in 1990, on average, only farms in the supply-managed sector (dairy production and poultry and egg production) and farms primarily engaged in other vegetable (except potato) and melon farming reported a positive net market income **adjusted for CCA** every year. On the other hand, beef cattle farms reported a deficit in average net market income **adjusted for CCA** every year since 1990.

Chart 12

Average net market income adjusted or not for CCA by province, 2003



Source: Statistics Canada, Whole Farm Database.

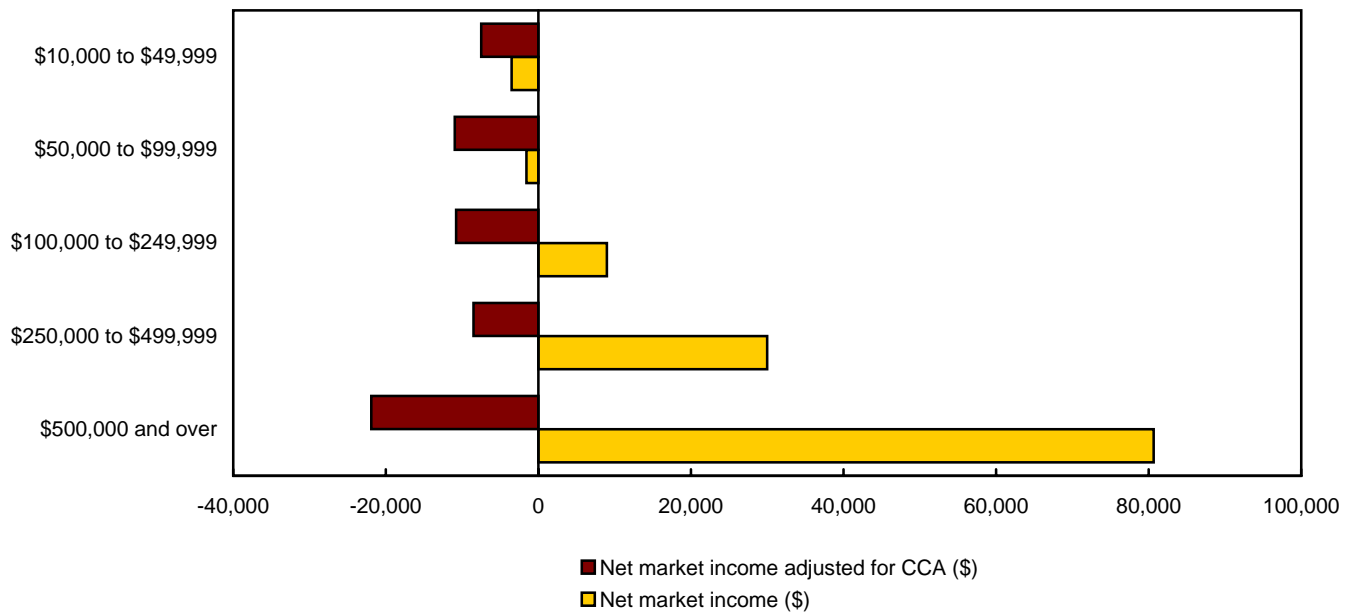
**In 2003, small farms and medium farms reported a deficit in average net market income**

In 2003, small farms and medium farms both reported a deficit in average net market income. Small farms registered a deficit of \$3,500 in average net market income, which was more than 5 times larger than the deficit registered in 2002. Medium farms posted a deficit of \$1,568 after reporting a profit of \$6,506 in 2002. On average, farms in all other revenue classes reported a positive net market income, ranging from \$8,989 for large farms with revenues between \$100,000 and \$249,999 to \$80,659 for very large farms (Chart 13).

On average, farms in all revenue classes reported a deficit in net market income **adjusted for CCA** in 2003. These deficits were also record lows in all revenue classes. Very large farms registered the largest deficit in average net market income **adjusted for CCA**, with -\$21,895 and small farms registered the lowest, with -\$7,483.

Chart 13

Average net market income adjusted or not for CCA by revenue class, Canada, 2003



Source: Statistics Canada, Whole Farm Database.

**On average, very large farms in the bottom quintile had the largest deficit in net market income**

In 2003, average net market income of farms in the top one-fifth of the income distribution (the 20% of farms with highest net market incomes) was \$105, 332 compared with a deficit of \$71,362 for farms in the bottom quintile.

On average, farms in all revenue classes in the bottom quintile of the income distribution had deficits in net market income. The deficit in the bottom quintile grew with revenue class. It varied from -\$29,936 for small farms to -\$309,920 for very large farms. In 2003, the deficit of very large farms in the bottom quintile was 1.4 times larger than in 2002.

Average net market income of farms at the top of the income scale was highest for very large farms (\$476,347) and lowest for small farms (\$16,557).

Average net market income of farms in the top quintile of the income distribution was highest for potato farms (\$376,902) and lowest for beef cattle farms (\$53,651). For all farm types, farms in the bottom quintile registered deficits in average net market income; dairy cattle farms had the smallest deficit (-\$10,938), and hog and pig farms, the highest (-\$269,608).

Provincially, average net market income in the bottom 20% of farms ranged from -\$38,987 in New Brunswick to -\$91,208 in Alberta. In the top 20% of farms, it varied from \$65,513 in Saskatchewan to \$184,205 in New Brunswick.

**Distribution of farms by net operating income**

The distribution of net operating income provides an indication of the degree to which farms are experiencing income stress. It also provides an indication of whether farms are expanding or contracting in size.<sup>13</sup>

13. For expanding operations, expenses such as livestock purchases and interest expenses increase, resulting in lower net operating incomes. For contracting operations, revenues may increase due to the sale of livestock while operating expenses fall, resulting in higher net operating incomes.



In 2003, 30.4% of farms (or 63,065 farms) in Canada operated with a deficit. This share was up 5.4 percentage points from the previous year, indicating that a greater number of farms reported losses in 2003. Of the farms reporting losses, over half (54.3% or 34,240 farms) reported losses over \$10,000, up 5.8 percentage points from 2002.

In comparison, 38,210 farms, or 18.4%, reported an average net farm operating income of \$50,000 and over. Of these farms, 43.2% earned income of \$100,000 and over.

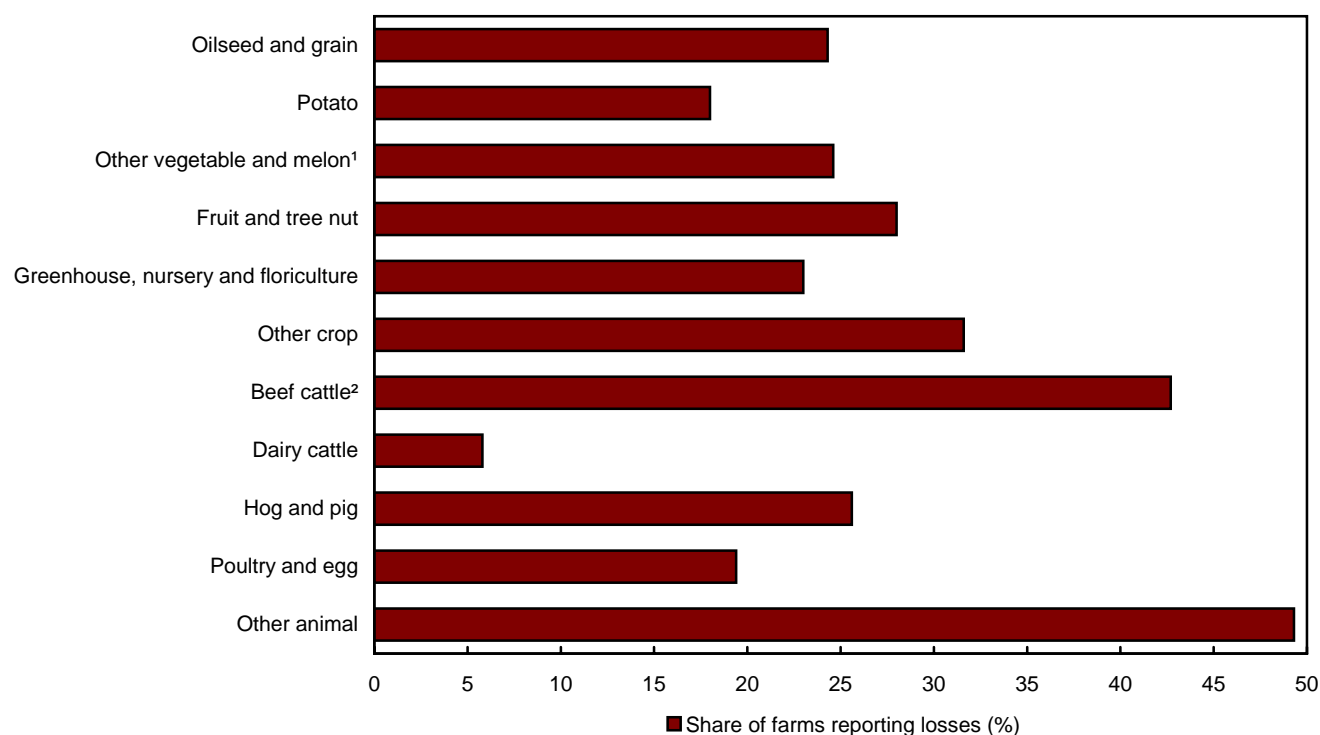
### Almost half of farms involved in other animal production reported operating losses in 2003

Almost half of farms involved in other animal production (49.3%) and over two-fifths of beef cattle farms (42.7%) reported operating losses in 2003. These were up 4.4 percentage points and 7.3 percentage points, respectively, from 2002. Almost one-third of other crop farms (31.6%), and over one-fourth of fruit and tree nut farms (28.0%) and hog and pig farms (25.6%) also incurred losses (Chart 14).

At the same time, a significantly lower share of dairy farms (5.8%) incurred operating losses in 2003. This was slightly down from 2002, when 6.2% of dairy farms reported operating losses. Less than one-fifth of farms primarily engaged in potato farming, and poultry and egg production reported nil or negative income.

Chart 14

### Share of farms reporting operating losses by farm type, Canada, 2003



1. Except potato.

2. Including feedlots.

Source: Statistics Canada, Whole Farm Database.

Of farms reporting operating losses over \$10,000, 43.6% were beef cattle farms, 27.1% were oilseed and grain farms, and 10.0% were farms primarily engaged in other animal production.

Operating losses over \$10,000 were incurred by 28.0% of farms primarily engaged in other animal production, up from 26.9% in 2002. Farms in the beef and hog sectors were second and third highest with 24.2% and 19.6% of farms, respectively. These were up from 17.3% and 17.5%, respectively, in 2002.

From 2002 to 2003, the number of oilseed and grain farms reporting losses over \$10,000 jumped from 5,795 to 9,270—up 60.0%. The number of beef cattle farms reporting such losses also climbed from 11,750 in 2002 to 14,945 in 2003, a 27.2% growth. Other crop farms (+49.3%) and other vegetable (except potato) and melon farms (+44.4%) also reported significant increases in the number of farms with losses over \$10,000. Fruit and tree nut farming, and dairy cattle and milk production, were the only farm types for which fewer farms reported such losses.

In comparison, 56.6% of dairy cattle farms, 45.7% of poultry and egg farms, 41.3% of potato farms, and 32.6% of hog and pig farms reported an average net farm operating income of \$50,000 and over.

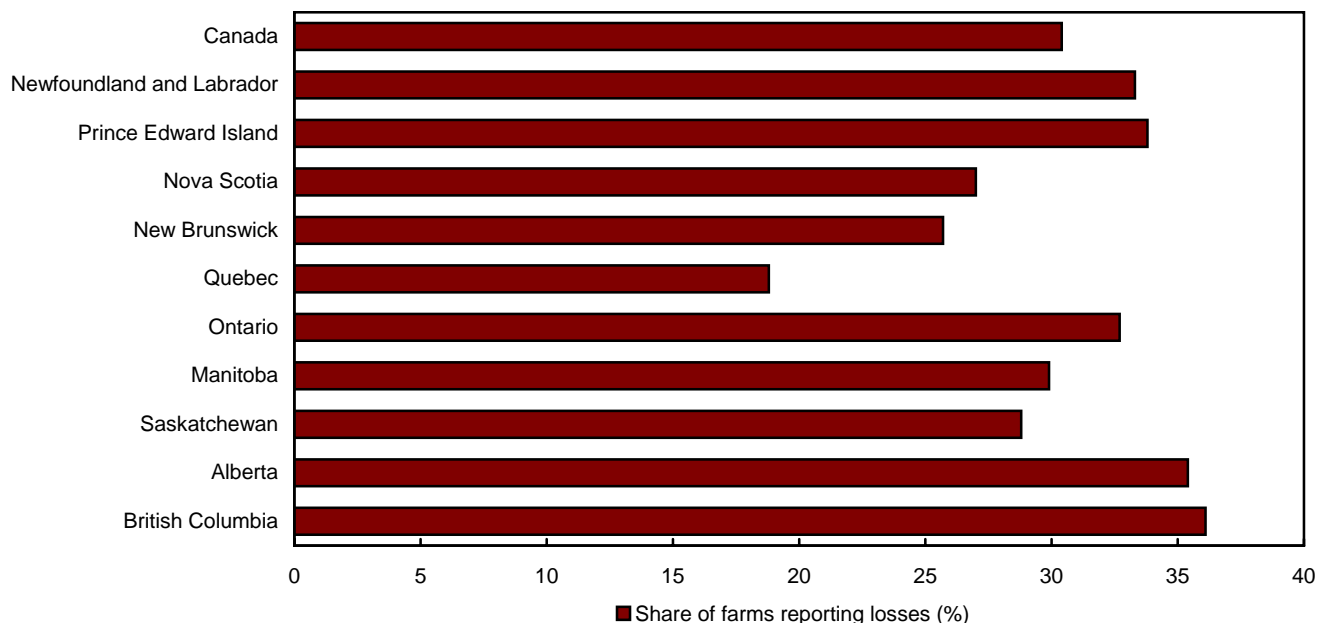
**The share of farms incurring operating losses grew significantly in the Prairie provinces in 2003**

In 2003, the share of farms incurring operating losses grew significantly in the Prairie provinces. In Alberta, the share of farms operating with a deficit was up 9.7 percentage points from 2002 to 35.4% in 2003. In Saskatchewan and Manitoba, the shares of farms operating with a deficit climbed by 9.0 percentage points to 28.8% and 6.1 percentage points to 29.9%, respectively.

Only 18.8% of farms in Quebec incurred operating losses, mainly due to the high concentration of dairy cattle farms (Chart 15). In British Columbia, the share of farms operating with a deficit grew only 0.4 percentage points to 36.1%, but it remained the highest share of all provinces.

Chart 15

**Share of farms reporting operating losses by province, 2003**



Source: Statistics Canada, Whole Farm Database.

Of farms reporting operating losses over \$10,000, slightly over three-quarters were located in Alberta (31.0%), Ontario (22.4%) and Saskatchewan (21.8%). Alberta had the highest percentage of farms reporting deficits over \$10,000 (21.7%) in 2003, followed by British Columbia (19.8%) and Prince Edward Island (19.4%). Quebec was lowest with 9.4% of farms and New Brunswick was second lowest with 11.7% of farms.

In 2003, only Quebec reported a lower number of farms with operating losses over \$10,000, down 6.6% from 2,745 farms in 2002 to 2,565 farms in 2003. Saskatchewan (+59.7%), Alberta (+51.9%) and Manitoba (+37.5%) showed significant increases in the number of farms with such losses.

Quebec reported the highest percentage of farms (28.0%) with average net farm operating income of \$50,000 and over, followed by Prince Edward Island (23.9%) and New Brunswick (23.3%).

**All revenue classes reported a higher share of farms operating with a deficit in 2003**

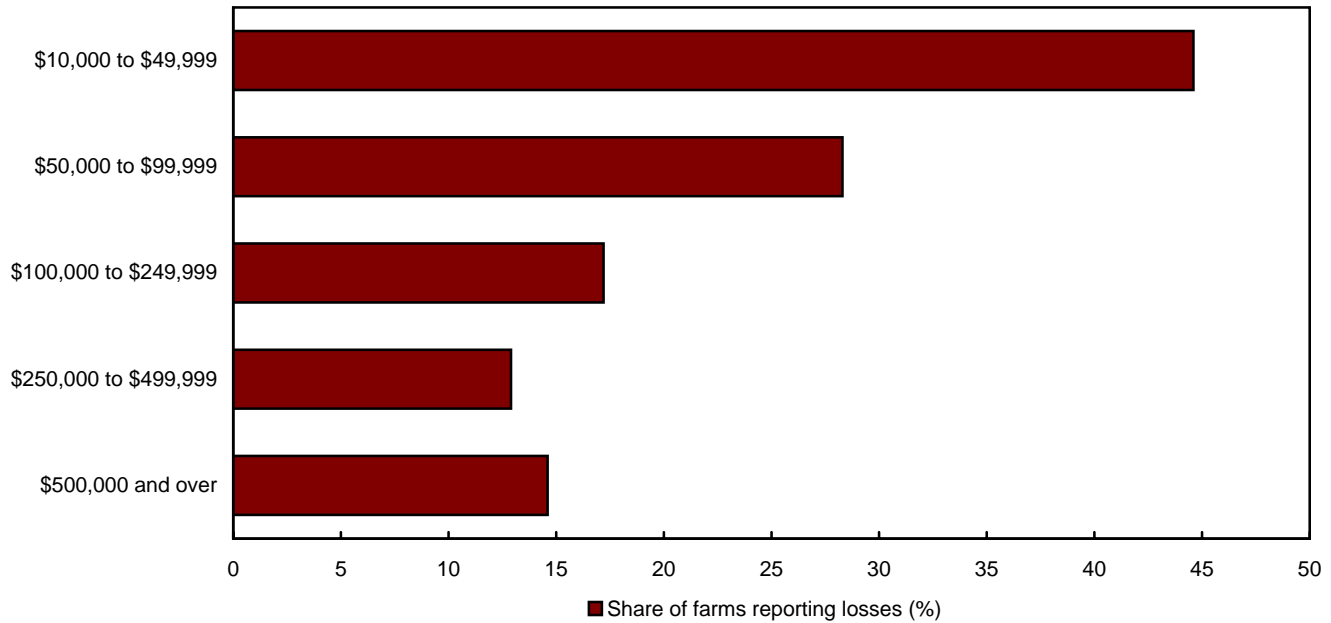
The proportion of farms operating with a deficit varied widely across revenue class. Large farms in the \$250,000 to \$499,999 still reported the smallest share (12.9%) of farms with a deficit in 2003 (Chart 16). Small farms had the highest percentage with 44.6% of farms with nil or negative net farm operating income. From 2002 to 2003, the share of farms operating with a deficit was up in each of the revenue classes.

In 2003, the bulk of farms reporting operating losses over \$10,000 (52.9%) were small farms. The number of farms reporting such losses continued to increase in each of the revenue classes in 2003. Increases ranged from 11.2% for very large farms to 33.8% for medium farms.

The share of farms with operating losses over \$10,000 varied from 10.5% for farms in the \$250,000 to \$499,999 revenue class to 20.2% for farms in the \$10,000 to \$49,999 revenue class.

Chart 16

Share of farms reporting operating losses by revenue class, Canada, 2003



Source: Statistics Canada, Whole Farm Database.

**Degree of specialization**

The degree of specialization measures how much a farm’s sales are derived from any one particular commodity. The degree of specialization influences a farm’s ability to respond to changing market conditions and prices. Increased specialization increases the cost efficiency in producing that commodity. However, the more specialized a farm is, the more vulnerable it is to declines in prices and marketings.

A farm is considered “highly specialized” in one commodity or commodity group when 90% or more of its agricultural sales are derived from that commodity or commodity group. In 2003, almost 90% of greenhouse, nursery and floriculture operations (88.4%) and fruit and tree nut farms (87.6%) were highly specialized (Chart 17). Greenhouse, nursery and floriculture production is capital-intensive, reducing entry of non-specialized products. Fruit production is fairly seasonal with peak-harvesting occurring during the summer and in early fall. Therefore, ‘secondary activity’

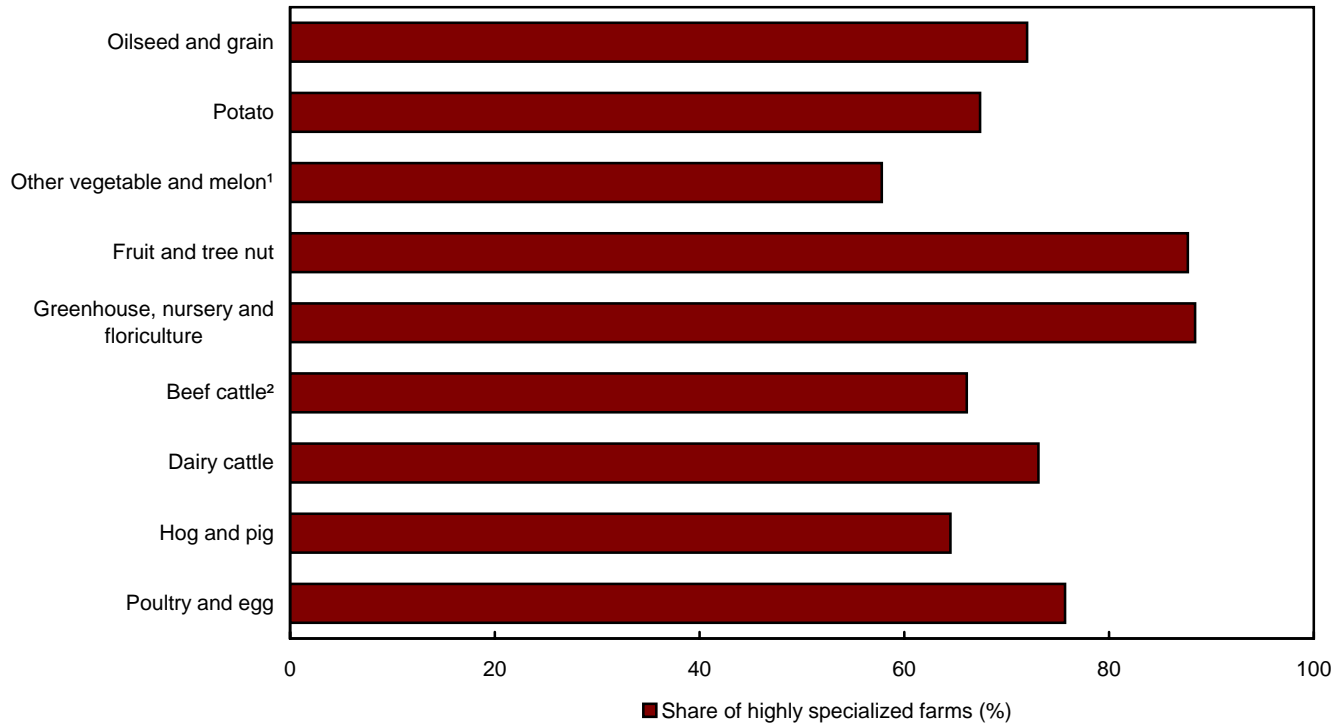
during this period is very difficult. Many fruit growers earn a large share of their total income from off-farm sources, implying that they also tend to be part-time farmers who would not have time for a 'secondary activity'.

In contrast, only 58.0% of other vegetable (except potato) and melon farms were highly specialized in 2003. These farms tend to be diversified in grains and oilseeds, particularly in corn and soybeans, in fruits or in potatoes.

Hog and pig farms, beef cattle farms, and potato farms also tend to be more diversified.

Chart 17

Share of highly specialized farms by farm type, Canada, 2003



1. Except potato.

2. Including feedlots.

Source: Statistics Canada, Whole Farm Database.

Financial performance indicators of farms

Operating profit margins measure profitability and the rate of return to the farm. They reflect to some degree the efficiency of the farm operation when comparing farms producing similar commodities. In 2003, the average operating profit margin for all farms was 12.31% in Canada, down 2.62 percentage points from 2002. The average operating profit margin **adjusted for CCA** declined from 5.86% in 2002 to 3.00% in 2003. Excluding interest expenses, operating profit margin also decreased, down 2.32 percentage points to 17.55% in 2003.

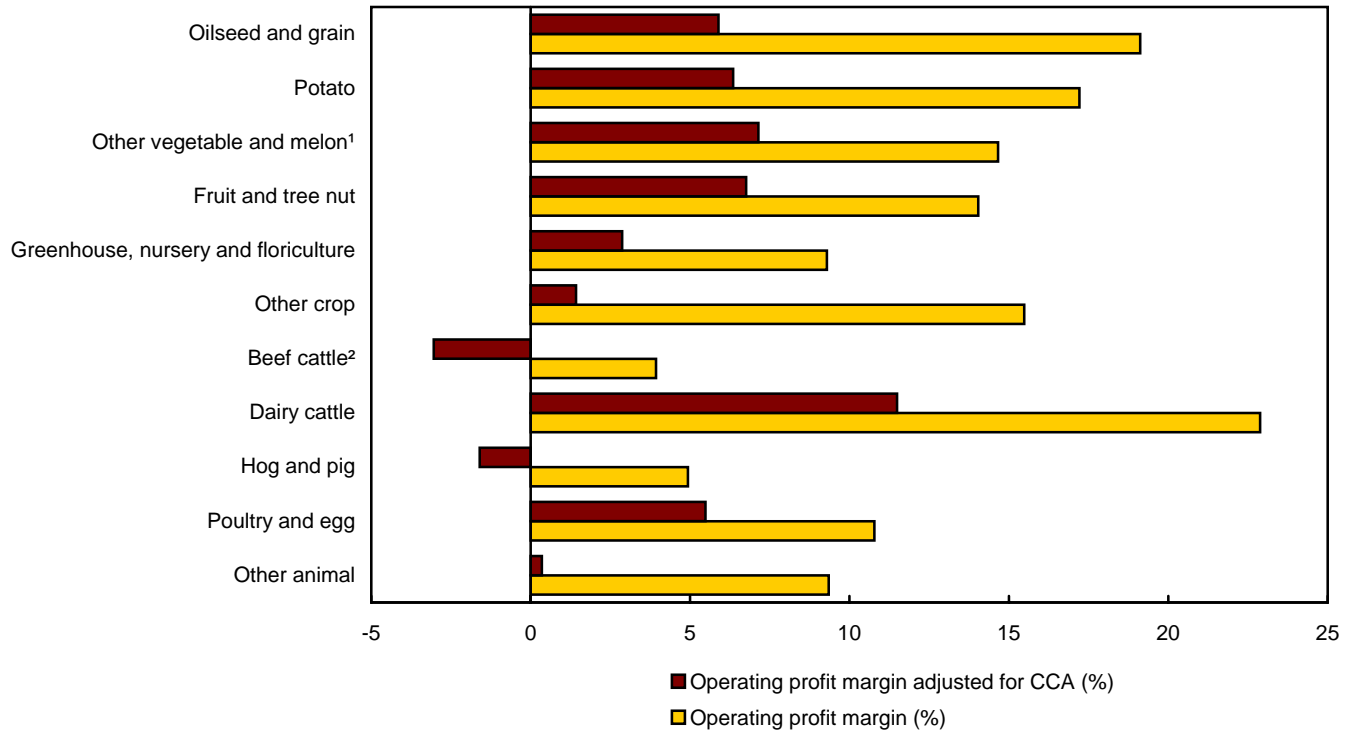
Average operating profit margin only grew for fruit and tree nut farms in 2003

Dairy cattle farms took the lead in operating profit margin in 2003. Their operating profit margin declined 0.51 percentage points to 22.88% in 2003, down from 23.39% in 2002. Dairy cattle farms were followed by oilseed and grain farms, which reported an operating profit margin of 19.12%, also down from the

previous year.<sup>14</sup> When taking CCA into account, operating profit margin of dairy cattle farms was 11.49%, well above the operating profit margin **adjusted** for CCA of oilseed and grain farms (5.89%) (Chart 18). Other vegetable (except potato) and melon farms, fruit and tree nut farms, and potato farms also surpassed oilseed and grain farms in average operating profit margin **adjusted** for CCA.

Chart 18

Operating profit margin adjusted or not for CCA by farm type, Canada, 2003



1. Except potato.  
2. Including feedlots.

Source: Statistics Canada, Whole Farm Database.

Only fruit and tree nut farms posted an increase in average operating profit margin in 2003, which grew 1.02 percentage points to 14.04%. On the other hand, farms specializing in oilseed and grain farming (-4.80 percentage points), in beef cattle ranching and farming (-4.22 percentage points), and in other crop farming (-4.15 percentage points) experienced the most significant declines in operating profit margins.

Beef cattle farms reported an operating profit margin of only 3.93%, the lowest operating profit margin of all farm types. Hog and pig farms reported the second lowest, with 4.93%. However, the median operating profit margin of these farms was well above their average operating profit margin. For hog and pig farms, and beef cattle farms, median operating profit margin was, respectively, 2.1 and 1.7 times larger than average operating profit margin.

The median operating profit margin was lower than average operating profit margin only for farms involved in other animal production. These farms showed a median operating margin of only 0.72% in 2003.

All farm types posted an average interest coverage ratio greater than the desirable threshold of 3, except beef cattle farms (1.91), and hog and pig farms (2.01). (As a general rule, the net income should cover at least three times the

14. A comparison of the operating profit margins over the period 1994 to 2003 shows that oilseed and grain farms and dairy cattle farms enjoyed higher operating profit margins than other farm types.

total of annual interest expenses in each of the last five fiscal years.)<sup>15</sup> After increasing three years in a row, interest coverage ratio for all farms combined decreased 0.67 percentage points to 3.35 in 2003.

**Average operating profit margin decreased the most in the Prairie provinces in 2003**

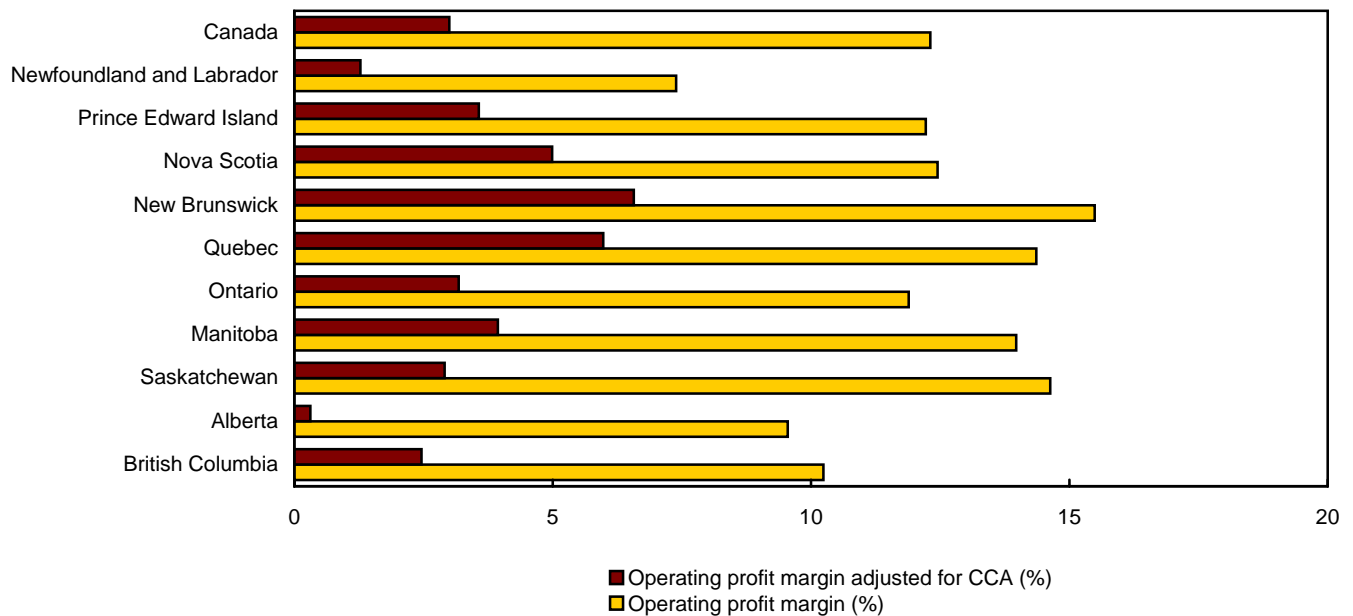
The three Prairie provinces registered the most significant decreases in operating profit margin in 2003: Saskatchewan (-6.21 percentage points), Alberta (-4.41 percentage points) and Manitoba (-2.79 percentage points). Newfoundland and Labrador, and Prince Edward Island were the only provinces to report an improvement in their operating profit margin (Chart 19).

Operating profit margin in Saskatchewan fell to a record provincial low of 14.63% in 2003. On average, only farms in New Brunswick (15.49%) posted a larger operating profit margin than farms in Saskatchewan. The lower profitability of Saskatchewan’s farms in 2003 reflects the relatively weaker performance of oilseed and grain farms, heavily concentrated in this province, and the poor return of beef cattle farms. Once **adjusted for CCA**, operating profit margin in Saskatchewan was only 2.91%. Only Alberta (0.31%), Newfoundland and Labrador (1.28%), and British Columbia (2.46%) had lower margins.

The average interest coverage ratio was lower than 3 in Newfoundland and Labrador (2.80), Prince Edward Island (2.88) and British Columbia (2.95). From 1999 to 2003, farms in Newfoundland and Labrador, and in British Columbia had an average interest coverage ratio below 3 every single year.

Chart 19

**Operating profit margin adjusted or not for CCA by province, 2003**



Source: Statistics Canada, Whole Farm Database.

**Small farms reported a negative operating profit margin**

Farms generally become more efficient as they become larger, up to a point. In 2003, operating profit margins increased along with revenue, up to 18.04% for large farms with revenues of \$250,000 to \$499,999. The very largest

15. From 1999 to 2003, the average interest coverage ratio of beef cattle farms has been smaller than 3 in four of the five years. During the same five-year period, average interest coverage ratio was below 3 at least once for fruit and tree nut farms (three times), for hog and pig farms (also three times), for farms involved in other animal production (twice) and for greenhouse, nursery and floriculture farms (once).

farms (\$500,000 and over), on the other hand, reported the second lowest rate of return after the smallest farms (\$10,000 to \$49,999) (Chart 20).<sup>16</sup>

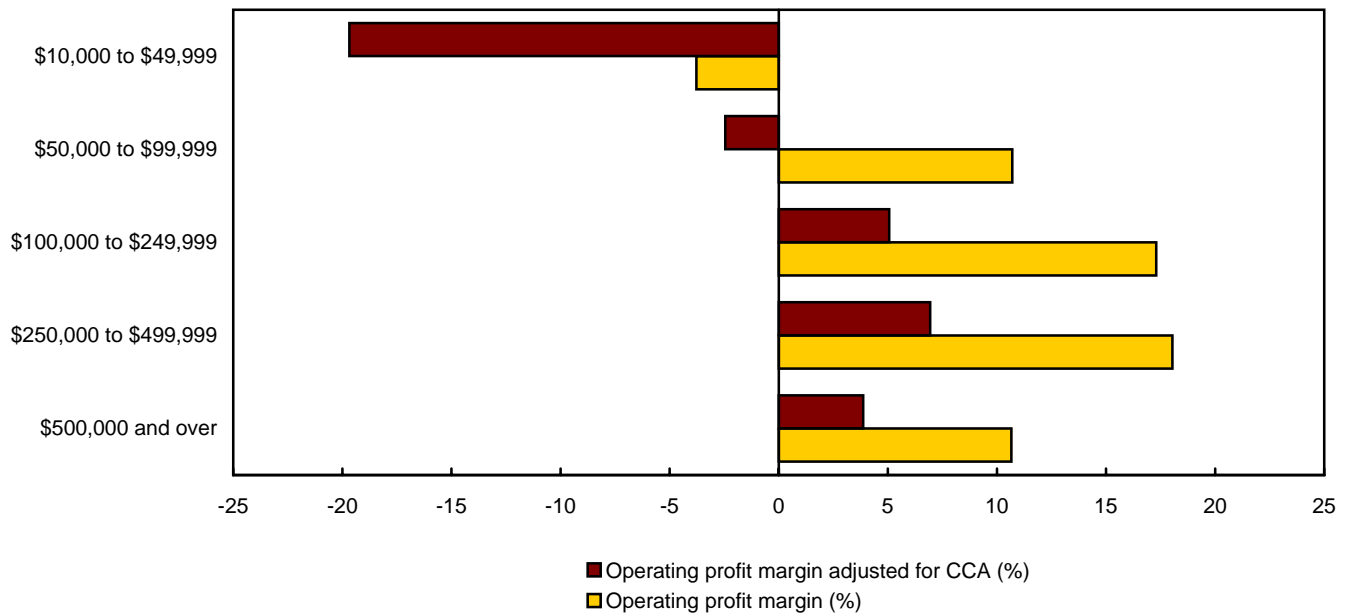
In 2003, farms in all revenue classes experienced a lower rate of return than in 2002. The smallest farms reported the most severe decline (-9.45 percentage points) and these farms posted a negative operating profit margin (-3.77%). In other revenue classes, declines in operating profit margin varied from 0.95 percentage points for very large farms to 8.33 percentage points for medium farms. When taking CCA into account, both small farms and medium farms reported negative operating profit margins in 2003.

The variation in operating margins reflects to some extent the distribution of farm types within the size category (or revenue class) and their ability to achieve economies of size. The smallest farms tend to be less able to achieve economies of size. This is, in part, due to expenses that are largely fixed, such as insurance and rent, which cannot be spread over a larger revenue base.

In 2003, the average interest coverage ratio was below 3 for small farms and medium farms. The ratio varied from 0.52 for small farms to 3.89 for farms in the \$250,000 to \$499,999 revenue class.

**Chart 20**

**Operating profit margin adjusted or not for CCA by revenue class, Canada, 2003**



**Source:** Statistics Canada, Whole Farm Database.

16. In 2003, the average operating profit margin of medium farms (10.70%) was barely above that of very large farms (10.66%).

## Related products

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### Selected publications from Statistics Canada

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21-004-X	VISTA on the agri-food industry and the farm community
21-006-X	Rural and small town Canada analysis bulletin
21-007-X	Farm product price index
21-010-X	Net farm income - Agriculture economic statistics
21-011-X	Farm cash receipts - Agriculture economic statistics
21-012-X	Farm operating expenses and depreciation charges - Agriculture economic statistics
21-013-X	Value of farm capital - Agriculture economic statistics
21-014-X	Farm debt outstanding - Agriculture economic statistics
21-015-X	Direct payments to agriculture producers - Agriculture economic statistics
21-016-X	Balance sheet of the agricultural sector - Agriculture economic statistics
21-017-X	Agriculture value added account - Agriculture economic statistics
21-018-X	Farm business cash flows - Agriculture economic statistics
21-019-X	Farm and off-farm income statistics
21-020-X	Food statistics
21-206-X	Statistics on income of farm operators
21-207-X	Statistics on income of farm families
21-522-X	Farming facts
21-525-X	Understanding measurements of farm income
21-601-M	Agriculture and rural working paper series
21F0003G	People, products and services, Agriculture Division
21F0005G	Whole farm database reference manual
21F0008X	Farm Financial Survey
22-002-X	Field crop reporting series
22-003-X	Fruit and vegetable production



22-007-X	Cereals and oilseeds review
22-008-X	Canadian potato production
22-202-X	Greenhouse, sod and nursery industries
23-001-X	The dairy review
23-003-X	Production of eggs
23-009-X	Stocks of frozen and chilled meats
23-010-X	Hog statistics
23-011-X	Sheep statistics
23-012-X	Cattle statistics
23-015-X	Poultry and egg statistics
23-202-X	Production of poultry and eggs
23-221-X	Production and value of honey and maple products
23-222-X	Aquaculture statistics
23-502-X	Alternative livestock on Canadian farms
95F0301X	Farm data for the 2001 Census of Agriculture (Initial release)
95F0303X	Agriculture-Population Linkage data for the 2001 Census
95F0355X	Farm operator data for the 2001 Census of Agriculture (Initial release)

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

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

002-0031	Distribution of farm families by income group and family size, unincorporated sector
002-0032	Average total income of farm families by income quintile, unincorporated sector
002-0033	Average total income of farm families by income quintile and farm type, unincorporated sector
002-0034	Total and average off-farm income by source and total and average net operating income of farm operators, incorporated and unincorporated sectors
002-0035	Total and average off-farm income by source and total and average net operating income of farm operators by farm type, incorporated and unincorporated sectors
002-0036	Total and average off-farm income by source and total and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors
002-0037	Average off-farm income and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors
002-0038	Average total income of farm operators by farm type, incorporated and unincorporated sectors
002-0039	Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors
002-0040	Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector
002-0041	Average total income of farm operators by income quintile, unincorporated sector
002-0042	Average total income of farm operators by income quintile and farm type, unincorporated sector
002-0044	Detailed average operating revenues and expenses of farms, by farm type, incorporated and unincorporated sectors, Canada and provinces
002-0045	Detailed average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, Canada
002-0046	Average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, provinces
002-0047	Average operating revenues and expenses of farms, by revenue class and farm type, incorporated and unincorporated sectors, Canada
002-0048	Distribution of farms, by farm type and net operating income group, incorporated and unincorporated sectors, Canada and provinces

002-0049	Distribution of farms, by revenue class, farm type and net operating income group, incorporated and unincorporated sectors, Canada
002-0050	Average total agricultural sales of farms, by selected farm type, revenue class and degree of specialization, incorporated and unincorporated sectors, Canada
002-0051	Average total agricultural sales of farms, by selected farm type and revenue class, incorporated and unincorporated sectors, Canada
002-0052	Average net program payments and average net market income of farms, incorporated and unincorporated sectors, Canada and provinces
002-0053	Average net program payments and average net market income of farms, by farm type, incorporated and unincorporated sectors, Canada
002-0054	Average net program payments and average net market income of farms, by revenue class, incorporated and unincorporated sectors, Canada
002-0055	Financial ratios of farms, incorporated and unincorporated sectors, Canada and provinces
002-0056	Financial ratios of farms, by farm type, incorporated and unincorporated sectors, Canada
002-0057	Financial ratios of farms, by revenue class, incorporated and unincorporated sectors, Canada
002-0058	Financial ratios of farms, by quartile boundary, incorporated and unincorporated sectors, Canada and provinces
002-0059	Financial ratios of farms, by farm type and quartile boundary, incorporated and unincorporated sectors, Canada
002-0060	Financial ratios of farms, by revenue class and quartile boundary, incorporated and unincorporated sectors, Canada
002-0061	Average net market income of farms, by income quintile, incorporated and unincorporated sectors, Canada and provinces
002-0062	Average net market income of farms, by farm type and income quintile, incorporated and unincorporated sectors, Canada
002-0063	Average net market income of farms, by revenue class and income quintile, incorporated and unincorporated sectors, Canada

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

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3447	Taxation Data Program
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# Statistical tables

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Table 1-1

## Selected financial statistics by province — Canada

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	238,255 <sup>A</sup>	236,415 <sup>A</sup>	234,370 <sup>A</sup>	237,155 <sup>A</sup>	230,230 <sup>A</sup>	226,645 <sup>A</sup>	224,630 <sup>A</sup>	224,670 <sup>A</sup>	218,570 <sup>A</sup>	207,585 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	128,087 <sup>A</sup>	138,781 <sup>A</sup>	143,369 <sup>A</sup>	149,550 <sup>A</sup>	153,962 <sup>A</sup>	161,911 <sup>A</sup>	182,747 <sup>A</sup>	193,329 <sup>A</sup>	202,654 <sup>A</sup>	207,689 <sup>A</sup>
Total operating expenses	107,360 <sup>A</sup>	115,220 <sup>A</sup>	119,395 <sup>A</sup>	125,480 <sup>A</sup>	130,384 <sup>A</sup>	139,240 <sup>A</sup>	156,785 <sup>A</sup>	164,331 <sup>A</sup>	172,405 <sup>A</sup>	182,122 <sup>A</sup>
<b>Net operating income</b>	<b>20,728</b>	<b>23,561</b>	<b>23,974</b>	<b>24,070</b>	<b>23,579</b>	<b>22,671</b>	<b>25,962</b>	<b>28,998</b>	<b>30,250</b>	<b>25,567</b>
Net program payments	4,758 <sup>A</sup>	3,722 <sup>A</sup>	3,861 <sup>A</sup>	3,954 <sup>A</sup>	4,335 <sup>A</sup>	5,553 <sup>A</sup>	8,086 <sup>A</sup>	11,878 <sup>A</sup>	12,100 <sup>A</sup>	16,211 <sup>A</sup>
Net market income	15,969	19,839	20,113	20,116	19,244	17,118	17,876	17,120	18,149	9,355
Adjustment for capital cost allowance (CCA)	12,510 <sup>A</sup>	13,149 <sup>A</sup>	13,891 <sup>A</sup>	14,890 <sup>A</sup>	15,558 <sup>A</sup>	16,291 <sup>A</sup>	16,941 <sup>A</sup>	17,273 <sup>A</sup>	18,379 <sup>A</sup>	19,329 <sup>A</sup>
Net market income adjusted for CCA	3,460	6,690	6,223	5,226	3,686	827	935	-153	-229	-9,974
<b>Net operating income adjusted for CCA</b>	<b>8,218</b>	<b>10,412</b>	<b>10,083</b>	<b>9,180</b>	<b>8,021</b>	<b>6,380</b>	<b>9,021</b>	<b>11,725</b>	<b>11,871</b>	<b>6,238</b>

Table 1-2

## Selected financial statistics by province — Newfoundland and Labrador

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	235 <sup>A</sup>	270 <sup>A</sup>	250 <sup>A</sup>	285 <sup>A</sup>	270 <sup>A</sup>	250 <sup>A</sup>	255 <sup>A</sup>	235 <sup>A</sup>	225 <sup>A</sup>	240 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	258,336 <sup>A</sup>	278,164 <sup>A</sup>	251,626 <sup>A</sup>	231,752 <sup>A</sup>	247,968 <sup>A</sup>	274,053 <sup>A</sup>	266,013 <sup>A</sup>	294,773 <sup>A</sup>	322,771 <sup>A</sup>	342,936 <sup>A</sup>
Total operating expenses	235,062 <sup>A</sup>	251,375 <sup>A</sup>	231,917 <sup>A</sup>	211,351 <sup>A</sup>	231,991 <sup>A</sup>	255,590 <sup>A</sup>	242,250 <sup>A</sup>	273,453 <sup>A</sup>	309,648 <sup>A</sup>	317,597 <sup>A</sup>
<b>Net operating income</b>	<b>23,273</b>	<b>26,789</b>	<b>19,710</b>	<b>20,401</b>	<b>15,978</b>	<b>18,463</b>	<b>23,762</b>	<b>21,320</b>	<b>13,123</b>	<b>25,340</b>
Net program payments	6,381 <sup>D</sup>	1,701 <sup>D</sup>	4,325 <sup>D</sup>	4,991 <sup>A</sup>	5,107 <sup>A</sup>	4,750 <sup>A</sup>	5,381 <sup>B</sup>	5,416 <sup>B</sup>	6,810 <sup>A</sup>	5,956 <sup>A</sup>
Net market income	16,892	25,088	15,384	15,410	10,870	13,713	18,381	15,904	6,313	19,383
Adjustment for capital cost allowance (CCA)	13,055 <sup>A</sup>	14,061 <sup>A</sup>	12,391 <sup>A</sup>	11,678 <sup>A</sup>	12,134 <sup>A</sup>	15,851 <sup>A</sup>	17,879 <sup>A</sup>	16,106 <sup>A</sup>	17,558 <sup>A</sup>	20,961 <sup>A</sup>
Net market income adjusted for CCA	3,837	11,027	2,994	3,732	-1,264	-2,138	503	-202	-11,245	-1,578
<b>Net operating income adjusted for CCA</b>	<b>10,219</b>	<b>12,728</b>	<b>7,319</b>	<b>8,723</b>	<b>3,843</b>	<b>2,612</b>	<b>5,884</b>	<b>5,214</b>	<b>-4,435</b>	<b>4,379</b>

Table 1-3

## Selected financial statistics by province — Prince Edward Island

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	1,765 <sup>A</sup>	1,775 <sup>A</sup>	1,670 <sup>A</sup>	1,680 <sup>A</sup>	1,600 <sup>A</sup>	1,565 <sup>A</sup>	1,515 <sup>A</sup>	1,495 <sup>A</sup>	1,470 <sup>A</sup>	1,420 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	176,194 <sup>A</sup>	193,368 <sup>A</sup>	196,802 <sup>A</sup>	194,809 <sup>A</sup>	210,394 <sup>A</sup>	238,330 <sup>A</sup>	260,523 <sup>A</sup>	262,990 <sup>A</sup>	275,372 <sup>A</sup>	296,904 <sup>A</sup>
Total operating expenses	142,749 <sup>A</sup>	158,365 <sup>A</sup>	167,826 <sup>A</sup>	173,838 <sup>A</sup>	181,501 <sup>A</sup>	201,440 <sup>A</sup>	223,343 <sup>A</sup>	226,541 <sup>A</sup>	244,288 <sup>A</sup>	260,624 <sup>A</sup>
<b>Net operating income</b>	<b>33,445</b>	<b>35,003</b>	<b>28,976</b>	<b>20,971</b>	<b>28,893</b>	<b>36,890</b>	<b>37,180</b>	<b>36,450</b>	<b>31,084</b>	<b>36,279</b>
Net program payments	4,995 <sup>A</sup>	7,671 <sup>A</sup>	4,396 <sup>A</sup>	4,209 <sup>A</sup>	3,591 <sup>A</sup>	8,099 <sup>A</sup>	9,631 <sup>A</sup>	16,429 <sup>A</sup>	12,451 <sup>A</sup>	13,468 <sup>A</sup>
Net market income	28,450	27,332	24,580	16,762	25,302	28,791	27,549	20,021	18,633	22,812
Adjustment for capital cost allowance (CCA)	16,661 <sup>A</sup>	18,388 <sup>A</sup>	18,838 <sup>A</sup>	19,545 <sup>A</sup>	20,266 <sup>A</sup>	22,607 <sup>A</sup>	24,751 <sup>A</sup>	24,415 <sup>A</sup>	25,686 <sup>A</sup>	25,667 <sup>A</sup>
Net market income adjusted for CCA	11,789	8,945	5,742	-2,783	5,036	6,183	2,798	-4,394	-7,053	-2,855
<b>Net operating income adjusted for CCA</b>	<b>16,784</b>	<b>16,615</b>	<b>10,139</b>	<b>1,426</b>	<b>8,627</b>	<b>14,282</b>	<b>12,429</b>	<b>12,035</b>	<b>5,398</b>	<b>10,612</b>

Table 1-4

## Selected financial statistics by province — Nova Scotia

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	2,260 <sup>A</sup>	2,265 <sup>A</sup>	2,305 <sup>A</sup>	2,310 <sup>A</sup>	2,310 <sup>A</sup>	2,395 <sup>A</sup>	2,390 <sup>A</sup>	2,245 <sup>A</sup>	2,185 <sup>A</sup>	2,220 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	150,205 <sup>A</sup>	163,134 <sup>A</sup>	167,186 <sup>A</sup>	172,244 <sup>A</sup>	166,791 <sup>A</sup>	180,664 <sup>A</sup>	194,419 <sup>A</sup>	208,134 <sup>A</sup>	219,701 <sup>A</sup>	221,516 <sup>A</sup>
Total operating expenses	129,963 <sup>A</sup>	140,681 <sup>A</sup>	143,209 <sup>A</sup>	150,971 <sup>A</sup>	143,809 <sup>A</sup>	150,775 <sup>A</sup>	163,206 <sup>A</sup>	177,827 <sup>A</sup>	191,251 <sup>A</sup>	193,937 <sup>A</sup>
<b>Net operating income</b>	<b>20,242</b>	<b>22,453</b>	<b>23,977</b>	<b>21,272</b>	<b>22,982</b>	<b>29,889</b>	<b>31,214</b>	<b>30,307</b>	<b>28,449</b>	<b>27,578</b>
Net program payments	4,010 <sup>A</sup>	2,641 <sup>A</sup>	2,869 <sup>A</sup>	3,229 <sup>A</sup>	3,405 <sup>A</sup>	5,308 <sup>A</sup>	6,590 <sup>A</sup>	6,900 <sup>A</sup>	6,487 <sup>A</sup>	8,794 <sup>A</sup>
Net market income	16,232	19,812	21,108	18,044	19,577	24,582	24,624	23,407	21,962	18,784
Adjustment for capital cost allowance (CCA)	11,790 <sup>A</sup>	11,994 <sup>A</sup>	11,784 <sup>A</sup>	12,434 <sup>A</sup>	12,527 <sup>A</sup>	13,691 <sup>A</sup>	14,937 <sup>A</sup>	16,068 <sup>A</sup>	16,204 <sup>A</sup>	16,530 <sup>A</sup>
Net market income adjusted for CCA	4,442	7,817	9,324	5,610	7,050	10,891	9,687	7,339	5,758	2,255
<b>Net operating income adjusted for CCA</b>	<b>8,452</b>	<b>10,458</b>	<b>12,193</b>	<b>8,839</b>	<b>10,455</b>	<b>16,198</b>	<b>16,276</b>	<b>14,239</b>	<b>12,245</b>	<b>11,049</b>

Table 1-5

## Selected financial statistics by province — New Brunswick

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	1,855 <sup>A</sup>	1,835 <sup>A</sup>	1,840 <sup>A</sup>	1,920 <sup>A</sup>	1,865 <sup>A</sup>	1,895 <sup>A</sup>	1,850 <sup>A</sup>	1,790 <sup>A</sup>	1,765 <sup>A</sup>	1,715 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	160,795 <sup>A</sup>	170,100 <sup>A</sup>	173,414 <sup>A</sup>	173,174 <sup>A</sup>	188,595 <sup>A</sup>	208,656 <sup>A</sup>	226,582 <sup>A</sup>	262,399 <sup>A</sup>	280,226 <sup>A</sup>	288,734 <sup>A</sup>
Total operating expenses	137,840 <sup>A</sup>	149,506 <sup>A</sup>	149,973 <sup>A</sup>	151,998 <sup>A</sup>	160,949 <sup>A</sup>	174,216 <sup>A</sup>	195,577 <sup>A</sup>	220,618 <sup>A</sup>	231,847 <sup>A</sup>	244,023 <sup>A</sup>
<b>Net operating income</b>	<b>22,955</b>	<b>20,594</b>	<b>23,441</b>	<b>21,176</b>	<b>27,646</b>	<b>34,441</b>	<b>31,005</b>	<b>41,781</b>	<b>48,379</b>	<b>44,711</b>
Net program payments	2,853 <sup>A</sup>	3,088 <sup>A</sup>	4,411 <sup>A</sup>	3,791 <sup>A</sup>	3,951 <sup>A</sup>	3,691 <sup>A</sup>	4,171 <sup>A</sup>	4,520 <sup>A</sup>	5,828 <sup>A</sup>	7,730 <sup>A</sup>
Net market income	20,102	17,507	19,029	17,385	23,695	30,750	26,834	37,261	42,551	36,981
Adjustment for capital cost allowance (CCA)	14,734 <sup>A</sup>	14,586 <sup>A</sup>	15,332 <sup>A</sup>	14,808 <sup>A</sup>	16,180 <sup>A</sup>	17,731 <sup>A</sup>	20,420 <sup>A</sup>	23,114 <sup>A</sup>	24,133 <sup>A</sup>	25,754 <sup>A</sup>
Net market income adjusted for CCA	5,367	2,921	3,698	2,576	7,515	13,018	6,414	14,147	18,419	11,228
<b>Net operating income adjusted for CCA</b>	<b>8,221</b>	<b>6,009</b>	<b>8,109</b>	<b>6,367</b>	<b>11,466</b>	<b>16,709</b>	<b>10,585</b>	<b>18,667</b>	<b>24,247</b>	<b>18,957</b>

Table 1-6

## Selected financial statistics by province — Quebec

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	28,365 <sup>A</sup>	28,840 <sup>A</sup>	29,375 <sup>A</sup>	29,395 <sup>A</sup>	28,355 <sup>A</sup>	27,640 <sup>A</sup>	27,460 <sup>A</sup>	27,795 <sup>A</sup>	27,730 <sup>A</sup>	27,330 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	151,404 <sup>A</sup>	166,288 <sup>A</sup>	172,815 <sup>A</sup>	175,506 <sup>A</sup>	186,887 <sup>A</sup>	204,388 <sup>A</sup>	236,501 <sup>A</sup>	245,732 <sup>A</sup>	251,368 <sup>A</sup>	264,537 <sup>A</sup>
Total operating expenses	123,798 <sup>A</sup>	137,453 <sup>A</sup>	145,674 <sup>A</sup>	147,026 <sup>A</sup>	154,314 <sup>A</sup>	168,785 <sup>A</sup>	197,646 <sup>A</sup>	206,270 <sup>A</sup>	214,722 <sup>A</sup>	226,546 <sup>A</sup>
<b>Net operating income</b>	<b>27,606</b>	<b>28,835</b>	<b>27,142</b>	<b>28,480</b>	<b>32,573</b>	<b>35,603</b>	<b>38,856</b>	<b>39,462</b>	<b>36,646</b>	<b>37,991</b>
Net program payments	10,045 <sup>A</sup>	11,058 <sup>A</sup>	8,995 <sup>A</sup>	6,625 <sup>A</sup>	11,998 <sup>A</sup>	16,214 <sup>A</sup>	15,484 <sup>A</sup>	15,694 <sup>A</sup>	13,285 <sup>A</sup>	21,512 <sup>A</sup>
Net market income	17,561	17,777	18,147	21,856	20,575	19,389	23,372	23,768	23,362	16,478
Adjustment for capital cost allowance (CCA)	13,370 <sup>A</sup>	14,195 <sup>A</sup>	14,394 <sup>A</sup>	15,069 <sup>A</sup>	16,409 <sup>A</sup>	17,589 <sup>A</sup>	19,418 <sup>A</sup>	20,168 <sup>A</sup>	21,593 <sup>A</sup>	22,176 <sup>A</sup>
Net market income adjusted for CCA	4,191	3,582	3,753	6,787	4,166	1,799	3,954	3,601	1,768	-5,698
<b>Net operating income adjusted for CCA</b>	<b>14,236</b>	<b>14,640</b>	<b>12,748</b>	<b>13,411</b>	<b>16,164</b>	<b>18,014</b>	<b>19,438</b>	<b>19,295</b>	<b>15,053</b>	<b>15,814</b>

Table 1-7

Selected financial statistics by province — Ontario

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	51,145 <sup>A</sup>	50,875 <sup>A</sup>	48,685 <sup>A</sup>	51,540 <sup>A</sup>	49,535 <sup>A</sup>	49,130 <sup>A</sup>	47,840 <sup>A</sup>	47,750 <sup>A</sup>	47,280 <sup>A</sup>	45,485 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	141,060 <sup>A</sup>	152,965 <sup>A</sup>	154,879 <sup>A</sup>	159,017 <sup>A</sup>	167,289 <sup>A</sup>	177,095 <sup>A</sup>	198,539 <sup>A</sup>	208,748 <sup>A</sup>	216,352 <sup>A</sup>	224,922 <sup>A</sup>
Total operating expenses	122,728 <sup>A</sup>	129,339 <sup>A</sup>	130,414 <sup>A</sup>	135,405 <sup>A</sup>	143,550 <sup>A</sup>	153,106 <sup>A</sup>	171,871 <sup>A</sup>	183,156 <sup>A</sup>	188,540 <sup>A</sup>	198,180 <sup>A</sup>
<b>Net operating income</b>	<b>18,332</b>	<b>23,626</b>	<b>24,464</b>	<b>23,612</b>	<b>23,738</b>	<b>23,989</b>	<b>26,668</b>	<b>25,592</b>	<b>27,812</b>	<b>26,742</b>
Net program payments	1,719 <sup>A</sup>	1,535 <sup>A</sup>	2,833 <sup>A</sup>	3,343 <sup>A</sup>	2,748 <sup>A</sup>	4,633 <sup>A</sup>	6,547 <sup>A</sup>	11,892 <sup>A</sup>	10,562 <sup>A</sup>	9,638 <sup>A</sup>
Net market income	16,613	22,091	21,631	20,269	20,991	19,356	20,122	13,700	17,250	17,104
Adjustment for capital cost allowance (CCA)	12,099 <sup>A</sup>	12,604 <sup>A</sup>	13,080 <sup>A</sup>	13,648 <sup>A</sup>	14,530 <sup>A</sup>	15,716 <sup>A</sup>	16,796 <sup>A</sup>	17,122 <sup>A</sup>	18,091 <sup>A</sup>	19,589 <sup>A</sup>
Net market income adjusted for CCA	4,514	9,487	8,551	6,620	6,461	3,639	3,326	-3,423	-841	-2,485
<b>Net operating income adjusted for CCA</b>	<b>6,233</b>	<b>11,023</b>	<b>11,384</b>	<b>9,964</b>	<b>9,208</b>	<b>8,273</b>	<b>9,873</b>	<b>8,469</b>	<b>9,721</b>	<b>7,153</b>

Table 1-8

Selected financial statistics by province — Manitoba

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	23,665 <sup>A</sup>	22,715 <sup>A</sup>	22,485 <sup>A</sup>	22,700 <sup>A</sup>	22,110 <sup>A</sup>	21,680 <sup>A</sup>	21,320 <sup>A</sup>	21,140 <sup>A</sup>	20,305 <sup>A</sup>	19,345 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	123,043 <sup>A</sup>	131,620 <sup>A</sup>	140,614 <sup>A</sup>	158,952 <sup>A</sup>	152,531 <sup>A</sup>	157,410 <sup>A</sup>	173,137 <sup>A</sup>	197,469 <sup>A</sup>	212,784 <sup>A</sup>	229,327 <sup>A</sup>
Total operating expenses	101,548 <sup>A</sup>	109,896 <sup>A</sup>	119,718 <sup>A</sup>	130,531 <sup>A</sup>	130,456 <sup>A</sup>	136,143 <sup>A</sup>	149,006 <sup>A</sup>	164,648 <sup>A</sup>	177,113 <sup>A</sup>	197,286 <sup>A</sup>
<b>Net operating income</b>	<b>21,495</b>	<b>21,725</b>	<b>20,896</b>	<b>28,421</b>	<b>22,075</b>	<b>21,267</b>	<b>24,131</b>	<b>32,820</b>	<b>35,671</b>	<b>32,041</b>
Net program payments	8,975 <sup>A</sup>	3,843 <sup>A</sup>	1,685 <sup>A</sup>	4,716 <sup>A</sup>	3,698 <sup>A</sup>	6,004 <sup>A</sup>	7,638 <sup>A</sup>	12,886 <sup>A</sup>	7,588 <sup>A</sup>	9,988 <sup>A</sup>
Net market income	12,520	17,881	19,211	23,705	18,377	15,263	16,493	19,934	28,083	22,053
Adjustment for capital cost allowance (CCA)	13,433 <sup>A</sup>	14,009 <sup>A</sup>	14,784 <sup>A</sup>	16,066 <sup>A</sup>	16,421 <sup>A</sup>	17,324 <sup>A</sup>	18,265 <sup>A</sup>	19,121 <sup>A</sup>	21,054 <sup>A</sup>	22,998 <sup>A</sup>
Net market income adjusted for CCA	-913	3,873	4,426	7,639	1,955	-2,061	-1,772	813	7,029	-945
<b>Net operating income adjusted for CCA</b>	<b>8,061</b>	<b>7,716</b>	<b>6,112</b>	<b>12,355</b>	<b>5,654</b>	<b>3,943</b>	<b>5,866</b>	<b>13,699</b>	<b>14,617</b>	<b>9,043</b>



Table 1-9

## Selected financial statistics by province — Saskatchewan

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	62,550 <sup>A</sup>	61,885 <sup>A</sup>	61,880 <sup>A</sup>	60,735 <sup>A</sup>	59,185 <sup>A</sup>	56,970 <sup>A</sup>	57,215 <sup>A</sup>	57,205 <sup>A</sup>	53,940 <sup>A</sup>	50,525 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	87,565 <sup>A</sup>	95,658 <sup>A</sup>	105,097 <sup>A</sup>	106,343 <sup>A</sup>	104,762 <sup>A</sup>	103,508 <sup>A</sup>	113,530 <sup>A</sup>	123,249 <sup>A</sup>	127,625 <sup>A</sup>	130,878 <sup>A</sup>
Total operating expenses	67,150 <sup>A</sup>	71,893 <sup>A</sup>	81,613 <sup>A</sup>	81,690 <sup>A</sup>	82,794 <sup>A</sup>	86,287 <sup>A</sup>	93,768 <sup>A</sup>	96,881 <sup>A</sup>	101,025 <sup>A</sup>	111,735 <sup>A</sup>
<b>Net operating income</b>	<b>20,414</b>	<b>23,765</b>	<b>23,484</b>	<b>24,653</b>	<b>21,968</b>	<b>17,222</b>	<b>19,761</b>	<b>26,368</b>	<b>26,600</b>	<b>19,143</b>
Net program payments	3,689 <sup>A</sup>	3,542 <sup>A</sup>	4,801 <sup>A</sup>	3,348 <sup>A</sup>	3,134 <sup>A</sup>	3,863 <sup>A</sup>	6,736 <sup>A</sup>	11,632 <sup>A</sup>	12,470 <sup>A</sup>	20,422 <sup>A</sup>
Net market income	16,725	20,223	18,683	21,305	18,834	13,359	13,025	14,736	14,130	-1,279
Adjustment for capital cost allowance (CCA)	10,450 <sup>A</sup>	11,315 <sup>A</sup>	12,500 <sup>A</sup>	13,476 <sup>A</sup>	13,858 <sup>A</sup>	13,759 <sup>A</sup>	13,704 <sup>A</sup>	13,885 <sup>A</sup>	14,821 <sup>A</sup>	15,331 <sup>A</sup>
Net market income adjusted for CCA	6,275	8,909	6,183	7,829	4,976	-400	-678	851	-691	-16,611
<b>Net operating income adjusted for CCA</b>	<b>9,964</b>	<b>12,450</b>	<b>10,984</b>	<b>11,177</b>	<b>8,110</b>	<b>3,463</b>	<b>6,058</b>	<b>12,483</b>	<b>11,779</b>	<b>3,812</b>

Table 1-10

## Selected financial statistics by province — Alberta

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	56,225 <sup>A</sup>	55,235 <sup>A</sup>	55,425 <sup>A</sup>	55,570 <sup>A</sup>	54,440 <sup>A</sup>	54,340 <sup>A</sup>	54,360 <sup>A</sup>	54,505 <sup>A</sup>	53,235 <sup>A</sup>	48,885 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	141,029 <sup>A</sup>	151,134 <sup>A</sup>	151,563 <sup>A</sup>	161,511 <sup>A</sup>	165,637 <sup>A</sup>	176,090 <sup>A</sup>	204,663 <sup>A</sup>	213,774 <sup>A</sup>	224,003 <sup>A</sup>	215,338 <sup>A</sup>
Total operating expenses	121,720 <sup>A</sup>	129,623 <sup>A</sup>	126,846 <sup>A</sup>	139,843 <sup>A</sup>	143,796 <sup>A</sup>	155,689 <sup>A</sup>	179,608 <sup>A</sup>	184,916 <sup>A</sup>	192,736 <sup>A</sup>	194,775 <sup>A</sup>
<b>Net operating income</b>	<b>19,310</b>	<b>21,511</b>	<b>24,717</b>	<b>21,667</b>	<b>21,841</b>	<b>20,401</b>	<b>25,055</b>	<b>28,858</b>	<b>31,267</b>	<b>20,564</b>
Net program payments	4,800 <sup>A</sup>	2,384 <sup>A</sup>	2,290 <sup>A</sup>	3,638 <sup>A</sup>	3,652 <sup>A</sup>	3,014 <sup>A</sup>	8,340 <sup>A</sup>	11,687 <sup>A</sup>	16,283 <sup>A</sup>	20,713 <sup>A</sup>
Net market income	14,510	19,127	22,427	18,030	18,188	17,388	16,716	17,171	14,985	-149
Adjustment for capital cost allowance (CCA)	14,015 <sup>A</sup>	14,534 <sup>A</sup>	15,316 <sup>A</sup>	16,848 <sup>A</sup>	17,320 <sup>A</sup>	18,079 <sup>A</sup>	17,973 <sup>A</sup>	18,160 <sup>A</sup>	19,168 <sup>A</sup>	19,887 <sup>A</sup>
Net market income adjusted for CCA	495	4,593	7,111	1,181	868	-691	-1,258	-989	-4,183	-20,036
<b>Net operating income adjusted for CCA</b>	<b>5,295</b>	<b>6,977</b>	<b>9,401</b>	<b>4,819</b>	<b>4,520</b>	<b>2,323</b>	<b>7,082</b>	<b>10,697</b>	<b>12,099</b>	<b>677</b>

Table 1-11

## Selected financial statistics by province — British Columbia

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	10,195 <sup>A</sup>	10,725 <sup>A</sup>	10,445 <sup>A</sup>	11,035 <sup>A</sup>	10,560 <sup>A</sup>	10,775 <sup>A</sup>	10,425 <sup>A</sup>	10,505 <sup>A</sup>	10,430 <sup>A</sup>	10,420 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	164,872 <sup>A</sup>	174,873 <sup>A</sup>	174,450 <sup>A</sup>	176,578 <sup>A</sup>	201,765 <sup>A</sup>	203,877 <sup>A</sup>	230,081 <sup>A</sup>	224,703 <sup>A</sup>	240,747 <sup>A</sup>	248,176 <sup>A</sup>
Total operating expenses	145,870 <sup>A</sup>	153,761 <sup>A</sup>	156,687 <sup>A</sup>	160,527 <sup>A</sup>	183,153 <sup>A</sup>	182,964 <sup>A</sup>	202,504 <sup>A</sup>	203,893 <sup>A</sup>	215,771 <sup>A</sup>	222,762 <sup>A</sup>
<b>Net operating income</b>	<b>19,002</b>	<b>21,113</b>	<b>17,763</b>	<b>16,051</b>	<b>18,612</b>	<b>20,912</b>	<b>27,577</b>	<b>20,810</b>	<b>24,977</b>	<b>25,414</b>
Net program payments	2,267 <sup>A</sup>	1,770 <sup>A</sup>	1,680 <sup>A</sup>	3,157 <sup>A</sup>	3,143 <sup>B</sup>	3,257 <sup>A</sup>	3,541 <sup>A</sup>	3,839 <sup>A</sup>	3,759 <sup>A</sup>	4,606 <sup>A</sup>
Net market income	16,736	19,342	16,083	12,893	15,469	17,656	24,036	16,971	21,218	20,808
Adjustment for capital cost allowance (CCA)	13,384 <sup>A</sup>	13,674 <sup>A</sup>	14,463 <sup>A</sup>	15,623 <sup>A</sup>	16,655 <sup>A</sup>	17,291 <sup>A</sup>	19,437 <sup>A</sup>	18,700 <sup>A</sup>	18,762 <sup>A</sup>	19,321 <sup>A</sup>
Net market income adjusted for CCA	3,352	5,669	1,620	-2,730	-1,186	365	4,599	-1,730	2,456	1,487
<b>Net operating income adjusted for CCA</b>	<b>5,618</b>	<b>7,439</b>	<b>3,300</b>	<b>427</b>	<b>1,957</b>	<b>3,622</b>	<b>8,140</b>	<b>2,109</b>	<b>6,215</b>	<b>6,094</b>

Table 2-1

## Selected financial statistics by farm type, Canada — Crop production

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	121,260 <sup>A</sup>	126,665 <sup>A</sup>	131,220 <sup>A</sup>	125,990 <sup>A</sup>	123,445 <sup>A</sup>	115,310 <sup>A</sup>	111,895 <sup>A</sup>	113,160 <sup>A</sup>	110,315 <sup>A</sup>	107,165 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	102,302 <sup>A</sup>	111,734 <sup>A</sup>	120,380 <sup>A</sup>	122,976 <sup>A</sup>	125,882 <sup>A</sup>	129,915 <sup>A</sup>	142,116 <sup>A</sup>	146,375 <sup>A</sup>	156,738 <sup>A</sup>	164,399 <sup>A</sup>
Total operating expenses	80,485 <sup>A</sup>	86,646 <sup>A</sup>	94,553 <sup>A</sup>	97,009 <sup>A</sup>	100,497 <sup>A</sup>	106,855 <sup>A</sup>	117,441 <sup>A</sup>	118,814 <sup>A</sup>	124,875 <sup>A</sup>	136,942 <sup>A</sup>
<b>Net operating income</b>	<b>21,817</b>	<b>25,088</b>	<b>25,827</b>	<b>25,967</b>	<b>25,385</b>	<b>23,061</b>	<b>24,675</b>	<b>27,561</b>	<b>31,863</b>	<b>27,456</b>
Net program payments	5,558 <sup>A</sup>	3,522 <sup>A</sup>	3,746 <sup>A</sup>	4,303 <sup>A</sup>	4,184 <sup>A</sup>	5,199 <sup>A</sup>	9,432 <sup>A</sup>	14,929 <sup>A</sup>	14,312 <sup>A</sup>	16,962 <sup>A</sup>
Net market income	16,259	21,566	22,081	21,664	21,201	17,861	15,243	12,632	17,550	10,494
Adjustment for capital cost allowance (CCA)	12,259 <sup>A</sup>	13,020 <sup>A</sup>	13,976 <sup>A</sup>	15,184 <sup>A</sup>	15,739 <sup>A</sup>	16,482 <sup>A</sup>	16,789 <sup>A</sup>	16,523 <sup>A</sup>	17,868 <sup>A</sup>	19,059 <sup>A</sup>
Net market income adjusted for CCA	4,000	8,547	8,105	6,479	5,462	1,379	-1,546	-3,891	-317	-8,565
<b>Net operating income adjusted for CCA</b>	<b>9,558</b>	<b>12,068</b>	<b>11,851</b>	<b>10,782</b>	<b>9,646</b>	<b>6,578</b>	<b>7,886</b>	<b>11,038</b>	<b>13,995</b>	<b>8,397</b>

Table 2-2

## Selected financial statistics by farm type, Canada — Oilseed and grain farming

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	99,310 <sup>A</sup>	101,865 <sup>A</sup>	106,225 <sup>A</sup>	98,720 <sup>A</sup>	96,015 <sup>A</sup>	88,900 <sup>A</sup>	85,265 <sup>A</sup>	84,595 <sup>A</sup>	80,390 <sup>A</sup>	77,135 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	89,058 <sup>A</sup>	98,448 <sup>A</sup>	109,634 <sup>A</sup>	111,829 <sup>A</sup>	109,444 <sup>A</sup>	108,590 <sup>A</sup>	115,557 <sup>A</sup>	123,614 <sup>A</sup>	131,891 <sup>A</sup>	138,173 <sup>A</sup>
Total operating expenses	67,411 <sup>A</sup>	73,648 <sup>A</sup>	83,447 <sup>A</sup>	84,918 <sup>A</sup>	84,862 <sup>A</sup>	87,647 <sup>A</sup>	93,024 <sup>A</sup>	95,375 <sup>A</sup>	100,338 <sup>A</sup>	111,751 <sup>A</sup>
<b>Net operating income</b>	<b>21,647</b>	<b>24,801</b>	<b>26,187</b>	<b>26,911</b>	<b>24,583</b>	<b>20,943</b>	<b>22,533</b>	<b>28,239</b>	<b>31,553</b>	<b>26,422</b>
Net program payments	5,868 <sup>A</sup>	3,475 <sup>A</sup>	3,837 <sup>A</sup>	4,296 <sup>A</sup>	4,135 <sup>A</sup>	5,256 <sup>A</sup>	10,196 <sup>A</sup>	16,491 <sup>A</sup>	15,828 <sup>A</sup>	19,168 <sup>A</sup>
Net market income	15,778	21,326	22,350	22,616	20,447	15,688	12,337	11,748	15,726	7,255
Adjustment for capital cost allowance (CCA)	11,991 <sup>A</sup>	12,901 <sup>A</sup>	13,970 <sup>A</sup>	15,350 <sup>A</sup>	15,680 <sup>A</sup>	16,107 <sup>A</sup>	15,953 <sup>A</sup>	15,845 <sup>A</sup>	17,208 <sup>A</sup>	18,278 <sup>A</sup>
Net market income adjusted for CCA	3,788	8,425	8,380	7,266	4,768	-420	-3,616	-4,097	-1,483	-11,023
<b>Net operating income adjusted for CCA</b>	<b>9,656</b>	<b>11,900</b>	<b>12,217</b>	<b>11,562</b>	<b>8,903</b>	<b>4,836</b>	<b>6,580</b>	<b>12,394</b>	<b>14,345</b>	<b>8,144</b>

Table 2-3

## Selected financial statistics by farm type, Canada — Potato farming

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	1,635 <sup>A</sup>	1,605 <sup>A</sup>	1,455 <sup>A</sup>	1,565 <sup>A</sup>	1,540 <sup>A</sup>	1,490 <sup>A</sup>	1,520 <sup>B</sup>	1,475 <sup>B</sup>	1,525 <sup>B</sup>	1,670 <sup>B</sup>
	Average per farm (\$)									
Total operating revenues	320,618 <sup>A</sup>	352,205 <sup>A</sup>	390,741 <sup>A</sup>	381,947 <sup>A</sup>	449,411 <sup>A</sup>	490,195 <sup>A</sup>	542,328 <sup>B</sup>	542,408 <sup>B</sup>	620,995 <sup>A</sup>	598,228 <sup>B</sup>
Total operating expenses	261,024 <sup>A</sup>	293,771 <sup>A</sup>	332,206 <sup>A</sup>	331,937 <sup>A</sup>	379,558 <sup>A</sup>	410,473 <sup>A</sup>	457,197 <sup>B</sup>	453,513 <sup>B</sup>	501,150 <sup>A</sup>	495,261 <sup>B</sup>
<b>Net operating income</b>	<b>59,594</b>	<b>58,433</b>	<b>58,535</b>	<b>50,010</b>	<b>69,853</b>	<b>79,722</b>	<b>85,131</b>	<b>88,895</b>	<b>119,845</b>	<b>102,967</b>
Net program payments	11,476 <sup>B</sup>	13,310 <sup>A</sup>	10,578 <sup>A</sup>	14,288 <sup>B</sup>	10,659 <sup>B</sup>	13,474 <sup>B</sup>	21,092 <sup>B</sup>	29,307 <sup>B</sup>	26,307 <sup>B</sup>	25,904 <sup>B</sup>
Net market income	48,118	45,123	47,957	35,721	59,195	66,248	64,039	59,588	93,538	77,063
Adjustment for capital cost allowance (CCA)	32,344 <sup>A</sup>	34,772 <sup>A</sup>	38,692 <sup>A</sup>	40,709 <sup>A</sup>	44,588 <sup>A</sup>	49,204 <sup>A</sup>	54,384 <sup>B</sup>	55,690 <sup>B</sup>	61,675 <sup>A</sup>	64,991 <sup>B</sup>
Net market income adjusted for CCA	15,774	10,351	9,265	-4,988	14,607	17,044	9,655	3,898	31,863	12,072
<b>Net operating income adjusted for CCA</b>	<b>27,251</b>	<b>23,661</b>	<b>19,843</b>	<b>9,300</b>	<b>25,266</b>	<b>30,518</b>	<b>30,747</b>	<b>33,205</b>	<b>58,170</b>	<b>37,976</b>

Table 2-4

## Selected financial statistics by farm type, Canada — Other vegetable (except potato) and melon farming

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	3,175 <sup>B</sup>	2,780 <sup>A</sup>	2,780 <sup>B</sup>	3,345 <sup>B</sup>	3,060 <sup>B</sup>	2,625 <sup>B</sup>	2,715 <sup>B</sup>	2,705 <sup>A</sup>	2,595 <sup>A</sup>	2,680 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	170,186 <sup>A</sup>	200,786 <sup>A</sup>	192,728 <sup>A</sup>	180,020 <sup>B</sup>	209,360 <sup>B</sup>	237,857 <sup>B</sup>	258,435 <sup>A</sup>	263,605 <sup>A</sup>	292,599 <sup>A</sup>	285,750 <sup>A</sup>
Total operating expenses	141,653 <sup>A</sup>	169,456 <sup>A</sup>	164,404 <sup>A</sup>	155,488 <sup>B</sup>	173,271 <sup>B</sup>	199,698 <sup>B</sup>	221,064 <sup>A</sup>	223,918 <sup>A</sup>	248,236 <sup>A</sup>	243,854 <sup>A</sup>
<b>Net operating income</b>	<b>28,534</b>	<b>31,330</b>	<b>28,325</b>	<b>24,532</b>	<b>36,089</b>	<b>38,159</b>	<b>37,370</b>	<b>39,687</b>	<b>44,363</b>	<b>41,896</b>
Net program payments	3,405 <sup>C</sup>	3,778 <sup>B</sup>	4,364 <sup>B</sup>	4,734 <sup>B</sup>	4,831 <sup>B</sup>	9,240 <sup>B</sup>	9,719 <sup>B</sup>	13,726 <sup>B</sup>	16,368 <sup>B</sup>	14,702 <sup>B</sup>
Net market income	25,129	27,552	23,960	19,799	31,258	28,919	27,652	25,961	27,995	27,194
Adjustment for capital cost allowance (CCA)	13,403 <sup>A</sup>	15,740 <sup>A</sup>	15,070 <sup>B</sup>	14,958 <sup>B</sup>	16,232 <sup>B</sup>	18,607 <sup>B</sup>	20,103 <sup>B</sup>	19,371 <sup>A</sup>	21,971 <sup>A</sup>	21,485 <sup>A</sup>
Net market income adjusted for CCA	11,725	11,812	8,891	4,841	15,026	10,312	7,549	6,590	6,024	5,708
<b>Net operating income adjusted for CCA</b>	<b>15,130</b>	<b>15,589</b>	<b>13,255</b>	<b>9,574</b>	<b>19,857</b>	<b>19,552</b>	<b>17,268</b>	<b>20,316</b>	<b>22,392</b>	<b>20,411</b>

Table 2-5

## Selected financial statistics by farm type, Canada — Fruit and tree nut farming

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	4,535 <sup>A</sup>	4,855 <sup>A</sup>	4,815 <sup>A</sup>	5,235 <sup>A</sup>	4,870 <sup>A</sup>	4,615 <sup>A</sup>	4,920 <sup>A</sup>	4,685 <sup>A</sup>	4,690 <sup>A</sup>	4,730 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	96,322 <sup>A</sup>	109,092 <sup>A</sup>	111,243 <sup>A</sup>	111,291 <sup>A</sup>	118,885 <sup>A</sup>	132,723 <sup>A</sup>	129,472 <sup>A</sup>	135,017 <sup>A</sup>	142,574 <sup>A</sup>	154,587 <sup>A</sup>
Total operating expenses	87,037 <sup>A</sup>	93,231 <sup>A</sup>	96,101 <sup>A</sup>	96,695 <sup>A</sup>	105,355 <sup>A</sup>	113,358 <sup>A</sup>	115,656 <sup>A</sup>	120,499 <sup>A</sup>	124,016 <sup>A</sup>	132,883 <sup>A</sup>
<b>Net operating income</b>	<b>9,285</b>	<b>15,861</b>	<b>15,142</b>	<b>14,596</b>	<b>13,530</b>	<b>19,365</b>	<b>13,816</b>	<b>14,518</b>	<b>18,558</b>	<b>21,704</b>
Net program payments	5,403 <sup>B</sup>	4,221 <sup>B</sup>	2,946 <sup>B</sup>	4,511 <sup>B</sup>	5,337 <sup>B</sup>	6,153 <sup>B</sup>	5,933 <sup>B</sup>	8,618 <sup>B</sup>	8,897 <sup>B</sup>	8,930 <sup>A</sup>
Net market income	3,882	11,640	12,196	10,085	8,193	13,212	7,883	5,900	9,661	12,774
Adjustment for capital cost allowance (CCA)	7,002 <sup>A</sup>	7,422 <sup>A</sup>	7,781 <sup>A</sup>	8,558 <sup>A</sup>	8,184 <sup>A</sup>	9,750 <sup>A</sup>	9,739 <sup>A</sup>	10,013 <sup>A</sup>	10,577 <sup>A</sup>	11,260 <sup>A</sup>
Net market income adjusted for CCA	-3,121	4,219	4,415	1,527	8	3,462	-1,857	-4,114	-916	1,514
<b>Net operating income adjusted for CCA</b>	<b>2,283</b>	<b>8,440</b>	<b>7,361</b>	<b>6,039</b>	<b>5,345</b>	<b>9,615</b>	<b>4,077</b>	<b>4,505</b>	<b>7,981</b>	<b>10,444</b>

Table 2-6

## Selected financial statistics by farm type, Canada — Greenhouse, nursery and floriculture production

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	3,210 <sup>A</sup>	3,140 <sup>A</sup>	3,630 <sup>A</sup>	3,765 <sup>B</sup>	4,210 <sup>A</sup>	4,080 <sup>A</sup>	3,685 <sup>A</sup>	3,895 <sup>A</sup>	3,815 <sup>A</sup>	3,845 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	375,158 <sup>A</sup>	433,409 <sup>A</sup>	383,317 <sup>A</sup>	401,962 <sup>A</sup>	429,802 <sup>A</sup>	515,768 <sup>A</sup>	673,436 <sup>A</sup>	632,348 <sup>A</sup>	683,518 <sup>A</sup>	729,241 <sup>A</sup>
Total operating expenses	339,261 <sup>A</sup>	387,047 <sup>A</sup>	343,881 <sup>A</sup>	362,031 <sup>A</sup>	376,787 <sup>A</sup>	451,658 <sup>A</sup>	594,025 <sup>A</sup>	589,607 <sup>A</sup>	615,728 <sup>A</sup>	661,523 <sup>A</sup>
<b>Net operating income</b>	<b>35,897</b>	<b>46,362</b>	<b>39,436</b>	<b>39,931</b>	<b>53,015</b>	<b>64,110</b>	<b>79,411</b>	<b>42,740</b>	<b>67,791</b>	<b>67,718</b>
Net program payments	1,608 <sup>B</sup>	2,104 <sup>B</sup>	3,994 <sup>C</sup>	4,023 <sup>B</sup>	3,769 <sup>B</sup>	4,240 <sup>B</sup>	8,087 <sup>B</sup>	10,524 <sup>B</sup>	10,092 <sup>A</sup>	13,996 <sup>A</sup>
Net market income	34,290	44,258	35,442	35,908	49,246	59,870	71,324	32,216	57,698	53,722
Adjustment for capital cost allowance (CCA)	23,114 <sup>A</sup>	25,602 <sup>A</sup>	24,397 <sup>A</sup>	26,644 <sup>A</sup>	27,784 <sup>A</sup>	34,297 <sup>A</sup>	43,628 <sup>A</sup>	39,355 <sup>A</sup>	41,364 <sup>A</sup>	46,761 <sup>A</sup>
Net market income adjusted for CCA	11,176	18,655	11,045	9,263	21,461	25,572	27,696	-7,139	16,334	6,960
<b>Net operating income adjusted for CCA</b>	<b>12,783</b>	<b>20,760</b>	<b>15,039</b>	<b>13,287</b>	<b>25,230</b>	<b>29,813</b>	<b>35,784</b>	<b>3,385</b>	<b>26,427</b>	<b>20,957</b>

Table 2-7

## Selected financial statistics by farm type, Canada — Other crop farming

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	9,395 <sup>A</sup>	12,420 <sup>A</sup>	12,305 <sup>A</sup>	13,350 <sup>A</sup>	13,750 <sup>A</sup>	13,600 <sup>A</sup>	13,790 <sup>A</sup>	15,780 <sup>A</sup>	17,310 <sup>A</sup>	17,105 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	91,158 <sup>A</sup>	89,487 <sup>A</sup>	90,777 <sup>A</sup>	86,557 <sup>A</sup>	95,202 <sup>A</sup>	92,474 <sup>A</sup>	101,914 <sup>A</sup>	94,405 <sup>A</sup>	98,543 <sup>A</sup>	97,035 <sup>A</sup>
Total operating expenses	75,135 <sup>A</sup>	69,508 <sup>A</sup>	72,333 <sup>A</sup>	69,522 <sup>A</sup>	75,850 <sup>A</sup>	75,734 <sup>A</sup>	83,900 <sup>A</sup>	78,184 <sup>A</sup>	79,197 <sup>A</sup>	82,016 <sup>A</sup>
<b>Net operating income</b>	<b>16,023</b>	<b>19,979</b>	<b>18,444</b>	<b>17,036</b>	<b>19,353</b>	<b>16,740</b>	<b>18,014</b>	<b>16,221</b>	<b>19,346</b>	<b>15,020</b>
Net program payments	3,396 <sup>B</sup>	2,670 <sup>B</sup>	2,252 <sup>B</sup>	3,075 <sup>B</sup>	3,373 <sup>B</sup>	3,109 <sup>B</sup>	4,976 <sup>A</sup>	8,385 <sup>A</sup>	8,303 <sup>A</sup>	9,384 <sup>A</sup>
Net market income	12,627	17,309	16,193	13,961	15,980	13,631	13,038	7,836	11,043	5,636
Adjustment for capital cost allowance (CCA)	10,042 <sup>A</sup>	9,591 <sup>A</sup>	10,203 <sup>A</sup>	10,385 <sup>A</sup>	11,792 <sup>A</sup>	11,890 <sup>A</sup>	12,514 <sup>A</sup>	12,290 <sup>A</sup>	13,246 <sup>A</sup>	13,646 <sup>A</sup>
Net market income adjusted for CCA	2,585	7,718	5,990	3,576	4,188	1,741	524	-4,454	-2,203	-8,010
<b>Net operating income adjusted for CCA</b>	<b>5,981</b>	<b>10,388</b>	<b>8,242</b>	<b>6,651</b>	<b>7,561</b>	<b>4,850</b>	<b>5,500</b>	<b>3,931</b>	<b>6,100</b>	<b>1,374</b>

Table 2-8

Selected financial statistics by farm type, Canada — Animal production

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	116,720 <sup>A</sup>	109,700 <sup>A</sup>	103,105 <sup>A</sup>	111,170 <sup>A</sup>	106,735 <sup>A</sup>	110,965 <sup>A</sup>	112,730 <sup>A</sup>	111,505 <sup>A</sup>	108,255 <sup>A</sup>	100,420 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	155,111 <sup>A</sup>	170,063 <sup>A</sup>	172,673 <sup>A</sup>	179,665 <sup>A</sup>	186,491 <sup>A</sup>	195,615 <sup>A</sup>	223,080 <sup>A</sup>	240,977 <sup>A</sup>	249,445 <sup>A</sup>	253,888 <sup>A</sup>
Total operating expenses	135,505 <sup>A</sup>	148,251 <sup>A</sup>	151,042 <sup>A</sup>	157,744 <sup>A</sup>	164,991 <sup>A</sup>	173,275 <sup>A</sup>	195,840 <sup>A</sup>	210,520 <sup>A</sup>	220,840 <sup>A</sup>	230,337 <sup>A</sup>
<b>Net operating income</b>	<b>19,607</b>	<b>21,812</b>	<b>21,631</b>	<b>21,921</b>	<b>21,500</b>	<b>22,340</b>	<b>27,239</b>	<b>30,457</b>	<b>28,606</b>	<b>23,551</b>
Net program payments	3,934 <sup>A</sup>	3,951 <sup>A</sup>	4,008 <sup>A</sup>	3,558 <sup>A</sup>	4,509 <sup>A</sup>	5,927 <sup>A</sup>	6,750 <sup>A</sup>	8,782 <sup>A</sup>	9,846 <sup>A</sup>	15,410 <sup>A</sup>
Net market income	15,673	17,861	17,623	18,363	16,991	16,413	20,490	21,675	18,760	8,140
Adjustment for capital cost allowance (CCA)	12,788 <sup>A</sup>	13,304 <sup>A</sup>	13,785 <sup>A</sup>	14,557 <sup>A</sup>	15,351 <sup>A</sup>	16,143 <sup>A</sup>	17,091 <sup>A</sup>	18,034 <sup>A</sup>	18,899 <sup>A</sup>	19,617 <sup>A</sup>
Net market income adjusted for CCA	2,885	4,557	3,837	3,806	1,640	270	3,399	3,641	-139	-11,477
<b>Net operating income adjusted for CCA</b>	<b>6,819</b>	<b>8,508</b>	<b>7,846</b>	<b>7,364</b>	<b>6,149</b>	<b>6,198</b>	<b>10,148</b>	<b>12,422</b>	<b>9,707</b>	<b>3,933</b>

Table 2-9

Selected financial statistics by farm type, Canada — Beef cattle ranching and farming, including feedlots

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	67,840 <sup>A</sup>	61,290 <sup>A</sup>	56,485 <sup>A</sup>	65,880 <sup>A</sup>	64,150 <sup>A</sup>	69,645 <sup>A</sup>	71,050 <sup>A</sup>	70,495 <sup>A</sup>	68,070 <sup>A</sup>	61,815 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	121,974 <sup>A</sup>	129,108 <sup>A</sup>	119,807 <sup>A</sup>	124,189 <sup>A</sup>	134,407 <sup>A</sup>	144,042 <sup>A</sup>	165,843 <sup>A</sup>	173,753 <sup>A</sup>	181,816 <sup>A</sup>	170,433 <sup>A</sup>
Total operating expenses	112,959 <sup>A</sup>	120,264 <sup>A</sup>	111,729 <sup>A</sup>	117,041 <sup>A</sup>	125,460 <sup>A</sup>	134,452 <sup>A</sup>	154,575 <sup>A</sup>	158,825 <sup>A</sup>	166,989 <sup>A</sup>	163,731 <sup>A</sup>
<b>Net operating income</b>	<b>9,014</b>	<b>8,845</b>	<b>8,078</b>	<b>7,148</b>	<b>8,947</b>	<b>9,589</b>	<b>11,268</b>	<b>14,928</b>	<b>14,827</b>	<b>6,702</b>
Net program payments	3,152 <sup>A</sup>	2,572 <sup>A</sup>	3,006 <sup>A</sup>	3,066 <sup>A</sup>	3,048 <sup>A</sup>	3,040 <sup>A</sup>	4,468 <sup>A</sup>	7,052 <sup>A</sup>	8,818 <sup>A</sup>	15,051 <sup>A</sup>
Net market income	5,863	6,273	5,072	4,082	5,900	6,549	6,799	7,875	6,008	-8,349
Adjustment for capital cost allowance (CCA)	8,837 <sup>A</sup>	8,554 <sup>A</sup>	8,458 <sup>A</sup>	8,803 <sup>A</sup>	9,592 <sup>A</sup>	10,270 <sup>A</sup>	10,672 <sup>A</sup>	11,233 <sup>A</sup>	11,774 <sup>A</sup>	11,885 <sup>A</sup>
Net market income adjusted for CCA	-2,975	-2,281	-3,385	-4,721	-3,693	-3,720	-3,873	-3,358	-5,765	-20,233
<b>Net operating income adjusted for CCA</b>	<b>177</b>	<b>291</b>	<b>-379</b>	<b>-1,655</b>	<b>-645</b>	<b>-681</b>	<b>595</b>	<b>3,694</b>	<b>3,053</b>	<b>-5,183</b>

Table 2-10

## Selected financial statistics by farm type, Canada — Dairy cattle and milk production

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	24,895 <sup>A</sup>	23,805 <sup>A</sup>	22,435 <sup>A</sup>	21,730 <sup>A</sup>	20,275 <sup>A</sup>	18,995 <sup>A</sup>	18,520 <sup>A</sup>	18,040 <sup>A</sup>	17,065 <sup>A</sup>	16,170 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	177,981 <sup>A</sup>	193,754 <sup>A</sup>	200,621 <sup>A</sup>	215,732 <sup>A</sup>	225,277 <sup>A</sup>	246,728 <sup>A</sup>	264,850 <sup>A</sup>	286,049 <sup>A</sup>	299,244 <sup>A</sup>	322,523 <sup>A</sup>
Total operating expenses	133,165 <sup>A</sup>	145,161 <sup>A</sup>	154,521 <sup>A</sup>	166,047 <sup>A</sup>	169,305 <sup>A</sup>	183,394 <sup>A</sup>	197,518 <sup>A</sup>	216,758 <sup>A</sup>	229,245 <sup>A</sup>	248,738 <sup>A</sup>
<b>Net operating income</b>	<b>44,816</b>	<b>48,593</b>	<b>46,100</b>	<b>49,685</b>	<b>55,972</b>	<b>63,334</b>	<b>67,332</b>	<b>69,291</b>	<b>69,999</b>	<b>73,786</b>
Net program payments	4,388 <sup>A</sup>	4,455 <sup>A</sup>	4,128 <sup>A</sup>	4,663 <sup>A</sup>	5,170 <sup>A</sup>	6,969 <sup>A</sup>	8,620 <sup>A</sup>	10,822 <sup>A</sup>	7,769 <sup>A</sup>	8,698 <sup>A</sup>
Net market income	40,428	44,138	41,972	45,022	50,802	56,365	58,713	58,469	62,231	65,088
Adjustment for capital cost allowance (CCA)	19,730 <sup>A</sup>	21,595 <sup>A</sup>	22,037 <sup>A</sup>	24,689 <sup>A</sup>	25,995 <sup>A</sup>	28,354 <sup>A</sup>	30,875 <sup>A</sup>	32,658 <sup>A</sup>	34,569 <sup>A</sup>	36,715 <sup>A</sup>
Net market income adjusted for CCA	20,698	22,543	19,935	20,333	24,807	28,011	27,838	25,811	27,662	28,373
<b>Net operating income adjusted for CCA</b>	<b>25,086</b>	<b>26,998</b>	<b>24,063</b>	<b>24,996</b>	<b>29,977</b>	<b>34,980</b>	<b>36,457</b>	<b>36,633</b>	<b>35,431</b>	<b>37,071</b>

Table 2-11

## Selected financial statistics by farm type, Canada — Hog and pig farming

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	10,120 <sup>A</sup>	9,670 <sup>A</sup>	8,820 <sup>A</sup>	8,005 <sup>A</sup>	7,235 <sup>A</sup>	6,625 <sup>A</sup>	6,740 <sup>A</sup>	6,655 <sup>A</sup>	6,165 <sup>A</sup>	5,730 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	246,804 <sup>A</sup>	291,961 <sup>A</sup>	364,197 <sup>A</sup>	423,415 <sup>A</sup>	409,120 <sup>A</sup>	451,837 <sup>A</sup>	628,590 <sup>A</sup>	718,761 <sup>A</sup>	720,330 <sup>A</sup>	793,886 <sup>A</sup>
Total operating expenses	221,676 <sup>A</sup>	263,953 <sup>A</sup>	323,248 <sup>A</sup>	369,945 <sup>A</sup>	390,354 <sup>A</sup>	426,141 <sup>A</sup>	552,150 <sup>A</sup>	622,608 <sup>A</sup>	666,444 <sup>A</sup>	754,752 <sup>A</sup>
<b>Net operating income</b>	<b>25,128</b>	<b>28,008</b>	<b>40,949</b>	<b>53,469</b>	<b>18,766</b>	<b>25,696</b>	<b>76,441</b>	<b>96,153</b>	<b>53,886</b>	<b>39,134</b>
Net program payments	9,815 <sup>A</sup>	13,833 <sup>A</sup>	12,270 <sup>A</sup>	5,510 <sup>B</sup>	18,634 <sup>A</sup>	37,608 <sup>A</sup>	27,533 <sup>A</sup>	24,628 <sup>A</sup>	29,257 <sup>A</sup>	53,398 <sup>A</sup>
Net market income	15,313	14,175	28,679	47,959	132	-11,912	48,907	71,525	24,629	-14,264
Adjustment for capital cost allowance (CCA)	17,446 <sup>A</sup>	19,130 <sup>A</sup>	23,734 <sup>A</sup>	27,832 <sup>A</sup>	28,919 <sup>A</sup>	33,522 <sup>A</sup>	40,461 <sup>A</sup>	46,173 <sup>A</sup>	48,080 <sup>A</sup>	51,831 <sup>A</sup>
Net market income adjusted for CCA	-2,133	-4,955	4,945	20,128	-28,787	-45,434	8,446	25,352	-23,451	-66,095
<b>Net operating income adjusted for CCA</b>	<b>7,682</b>	<b>8,878</b>	<b>17,215</b>	<b>25,638</b>	<b>-10,153</b>	<b>-7,826</b>	<b>35,979</b>	<b>49,980</b>	<b>5,806</b>	<b>-12,697</b>

Table 2-12

## Selected financial statistics by farm type, Canada — Poultry and egg production

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	4,225 <sup>A</sup>	4,570 <sup>A</sup>	4,485 <sup>A</sup>	4,420 <sup>A</sup>	4,215 <sup>A</sup>	4,110 <sup>A</sup>	4,275 <sup>A</sup>	4,205 <sup>A</sup>	4,465 <sup>A</sup>	4,470 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	414,439 <sup>A</sup>	452,161 <sup>A</sup>	444,880 <sup>A</sup>	503,103 <sup>A</sup>	540,457 <sup>A</sup>	577,010 <sup>A</sup>	610,370 <sup>A</sup>	733,133 <sup>A</sup>	722,630 <sup>A</sup>	743,932 <sup>A</sup>
Total operating expenses	369,003 <sup>A</sup>	401,609 <sup>A</sup>	399,508 <sup>A</sup>	445,970 <sup>A</sup>	471,494 <sup>A</sup>	503,912 <sup>A</sup>	535,723 <sup>A</sup>	652,817 <sup>A</sup>	641,468 <sup>A</sup>	663,735 <sup>A</sup>
<b>Net operating income</b>	<b>45,436</b>	<b>50,552</b>	<b>45,372</b>	<b>57,133</b>	<b>68,964</b>	<b>73,098</b>	<b>74,647</b>	<b>80,316</b>	<b>81,163</b>	<b>80,197</b>
Net program payments	2,774 <sup>B</sup>	1,808 <sup>B</sup>	3,447 <sup>C</sup>	3,673 <sup>B</sup>	3,598 <sup>C</sup>	4,326 <sup>A</sup>	5,449 <sup>B</sup>	7,527 <sup>A</sup>	6,275 <sup>A</sup>	6,907 <sup>B</sup>
Net market income	42,662	48,744	41,925	53,460	65,366	68,771	69,198	72,789	74,887	73,291
Adjustment for capital cost allowance (CCA)	23,824 <sup>A</sup>	24,579 <sup>A</sup>	24,222 <sup>A</sup>	27,517 <sup>A</sup>	30,452 <sup>A</sup>	32,459 <sup>A</sup>	35,758 <sup>A</sup>	39,791 <sup>A</sup>	38,693 <sup>A</sup>	39,425 <sup>A</sup>
Net market income adjusted for CCA	18,838	24,165	17,703	25,943	34,914	36,312	33,440	32,998	36,194	33,866
<b>Net operating income adjusted for CCA</b>	<b>21,612</b>	<b>25,972</b>	<b>21,150</b>	<b>29,616</b>	<b>38,512</b>	<b>40,639</b>	<b>38,889</b>	<b>40,525</b>	<b>42,469</b>	<b>40,772</b>

Table 2-13

## Selected financial statistics by farm type, Canada — Other animal production

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	9,640 <sup>A</sup>	10,380 <sup>A</sup>	10,880 <sup>A</sup>	11,135 <sup>A</sup>	10,860 <sup>A</sup>	11,590 <sup>A</sup>	12,145 <sup>A</sup>	12,120 <sup>A</sup>	12,485 <sup>A</sup>	12,235 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	119,247 <sup>A</sup>	119,929 <sup>A</sup>	122,042 <sup>A</sup>	133,805 <sup>A</sup>	135,838 <sup>A</sup>	139,850 <sup>A</sup>	133,023 <sup>A</sup>	131,673 <sup>A</sup>	148,217 <sup>A</sup>	152,869 <sup>A</sup>
Total operating expenses	107,333 <sup>A</sup>	101,395 <sup>A</sup>	105,963 <sup>A</sup>	115,337 <sup>A</sup>	121,174 <sup>A</sup>	127,998 <sup>A</sup>	117,452 <sup>A</sup>	122,067 <sup>A</sup>	132,354 <sup>A</sup>	138,572 <sup>A</sup>
<b>Net operating income</b>	<b>11,914</b>	<b>18,533</b>	<b>16,079</b>	<b>18,468</b>	<b>14,664</b>	<b>11,853</b>	<b>15,571</b>	<b>9,605</b>	<b>15,863</b>	<b>14,297</b>
Net program payments	2,601 <sup>B</sup>	2,682 <sup>B</sup>	2,504 <sup>B</sup>	2,859 <sup>B</sup>	2,848 <sup>B</sup>	4,016 <sup>B</sup>	6,178 <sup>A</sup>	7,539 <sup>A</sup>	9,978 <sup>A</sup>	11,409 <sup>A</sup>
Net market income	9,312	15,851	13,576	15,609	11,815	7,837	9,393	2,066	5,885	2,889
Adjustment for capital cost allowance (CCA)	12,933 <sup>A</sup>	11,943 <sup>A</sup>	12,061 <sup>A</sup>	14,134 <sup>A</sup>	14,588 <sup>A</sup>	15,688 <sup>A</sup>	14,093 <sup>A</sup>	12,826 <sup>A</sup>	14,834 <sup>A</sup>	13,764 <sup>A</sup>
Net market income adjusted for CCA	-3,620	3,908	1,515	1,475	-2,772	-7,851	-4,700	-10,760	-8,949	-10,875
<b>Net operating income adjusted for CCA</b>	<b>-1,019</b>	<b>6,590</b>	<b>4,019</b>	<b>4,334</b>	<b>76</b>	<b>-3,835</b>	<b>1,478</b>	<b>-3,221</b>	<b>1,029</b>	<b>534</b>



Table 3-1

## Selected financial statistics by revenue class, Canada — Gross operating revenues from \$10,000 to \$49,999

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	108,090 <sup>A</sup>	105,620 <sup>A</sup>	103,450 <sup>A</sup>	105,295 <sup>A</sup>	101,475 <sup>A</sup>	101,050 <sup>A</sup>	98,290 <sup>A</sup>	97,220 <sup>A</sup>	93,775 <sup>A</sup>	89,950 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	25,301 <sup>A</sup>	25,485 <sup>A</sup>	25,033 <sup>A</sup>	25,112 <sup>A</sup>	25,142 <sup>A</sup>	25,191 <sup>A</sup>	25,271 <sup>A</sup>	25,322 <sup>A</sup>	25,091 <sup>A</sup>	25,039 <sup>A</sup>
Total operating expenses	22,967 <sup>A</sup>	23,059 <sup>A</sup>	23,493 <sup>A</sup>	23,366 <sup>A</sup>	23,411 <sup>A</sup>	23,639 <sup>A</sup>	23,624 <sup>A</sup>	23,025 <sup>A</sup>	23,667 <sup>A</sup>	25,983 <sup>A</sup>
<b>Net operating income</b>	<b>2,333</b>	<b>2,426</b>	<b>1,541</b>	<b>1,746</b>	<b>1,731</b>	<b>1,552</b>	<b>1,646</b>	<b>2,297</b>	<b>1,424</b>	<b>-944</b>
Net program payments	1,171 <sup>A</sup>	1,074 <sup>A</sup>	1,268 <sup>A</sup>	1,386 <sup>A</sup>	1,208 <sup>A</sup>	1,158 <sup>A</sup>	1,704 <sup>A</sup>	2,441 <sup>A</sup>	2,096 <sup>A</sup>	2,556 <sup>A</sup>
Net market income	1,162	1,352	273	360	522	394	-58	-145	-672	-3,500
Adjustment for capital cost allowance (CCA)	3,684 <sup>A</sup>	3,659 <sup>A</sup>	3,484 <sup>A</sup>	3,462 <sup>A</sup>	3,742 <sup>A</sup>	3,801 <sup>A</sup>	3,685 <sup>A</sup>	3,734 <sup>A</sup>	3,890 <sup>A</sup>	3,983 <sup>A</sup>
Net market income adjusted for CCA	-2,522	-2,307	-3,212	-3,102	-3,219	-3,407	-3,743	-3,879	-4,562	-7,483
<b>Net operating income adjusted for CCA</b>	<b>-1,351</b>	<b>-1,232</b>	<b>-1,944</b>	<b>-1,716</b>	<b>-2,011</b>	<b>-2,249</b>	<b>-2,039</b>	<b>-1,438</b>	<b>-2,466</b>	<b>-4,927</b>

Table 3-2

## Selected financial statistics by revenue class, Canada — Gross operating revenues from \$50,000 to \$99,999

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	49,270 <sup>A</sup>	47,045 <sup>A</sup>	45,770 <sup>A</sup>	45,505 <sup>A</sup>	45,140 <sup>A</sup>	43,995 <sup>A</sup>	41,760 <sup>A</sup>	40,010 <sup>A</sup>	39,035 <sup>A</sup>	36,570 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	72,050 <sup>A</sup>	72,268 <sup>A</sup>	72,330 <sup>A</sup>	72,232 <sup>A</sup>	71,982 <sup>A</sup>	72,361 <sup>A</sup>	71,919 <sup>A</sup>	72,167 <sup>A</sup>	71,858 <sup>A</sup>	71,484 <sup>A</sup>
Total operating expenses	56,704 <sup>A</sup>	56,695 <sup>A</sup>	58,512 <sup>A</sup>	57,641 <sup>A</sup>	57,841 <sup>A</sup>	60,819 <sup>A</sup>	58,729 <sup>A</sup>	58,124 <sup>A</sup>	58,186 <sup>A</sup>	63,838 <sup>A</sup>
<b>Net operating income</b>	<b>15,346</b>	<b>15,573</b>	<b>13,818</b>	<b>14,591</b>	<b>14,142</b>	<b>11,541</b>	<b>13,190</b>	<b>14,043</b>	<b>13,672</b>	<b>7,646</b>
Net program payments	3,575 <sup>A</sup>	2,633 <sup>A</sup>	2,943 <sup>A</sup>	3,145 <sup>A</sup>	2,906 <sup>A</sup>	3,390 <sup>A</sup>	5,147 <sup>A</sup>	7,564 <sup>A</sup>	7,166 <sup>A</sup>	9,214 <sup>A</sup>
Net market income	11,771	12,940	10,875	11,446	11,235	8,151	8,043	6,479	6,506	-1,568
Adjustment for capital cost allowance (CCA)	9,002 <sup>A</sup>	8,636 <sup>A</sup>	8,578 <sup>A</sup>	9,135 <sup>A</sup>	9,268 <sup>A</sup>	9,835 <sup>A</sup>	9,157 <sup>A</sup>	8,946 <sup>A</sup>	9,093 <sup>A</sup>	9,400 <sup>A</sup>
Net market income adjusted for CCA	2,769	4,304	2,298	2,311	1,968	-1,684	-1,114	-2,466	-2,587	-10,968
<b>Net operating income adjusted for CCA</b>	<b>6,343</b>	<b>6,937</b>	<b>5,241</b>	<b>5,456</b>	<b>4,874</b>	<b>1,706</b>	<b>4,033</b>	<b>5,097</b>	<b>4,579</b>	<b>-1,754</b>

Table 3-3

## Selected financial statistics by revenue class, Canada — Gross operating revenues from \$100,000 to \$249,999

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	56,300 <sup>A</sup>	56,110 <sup>A</sup>	55,045 <sup>A</sup>	54,790 <sup>A</sup>	52,645 <sup>A</sup>	49,995 <sup>A</sup>	49,705 <sup>A</sup>	49,590 <sup>A</sup>	47,340 <sup>A</sup>	43,130 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	156,687 <sup>A</sup>	157,447 <sup>A</sup>	158,704 <sup>A</sup>	159,558 <sup>A</sup>	159,942 <sup>A</sup>	159,403 <sup>A</sup>	160,091 <sup>A</sup>	160,633 <sup>A</sup>	161,875 <sup>A</sup>	161,414 <sup>A</sup>
Total operating expenses	122,360 <sup>A</sup>	121,688 <sup>A</sup>	124,673 <sup>A</sup>	124,674 <sup>A</sup>	126,038 <sup>A</sup>	127,527 <sup>A</sup>	127,341 <sup>A</sup>	125,921 <sup>A</sup>	127,591 <sup>A</sup>	133,482 <sup>A</sup>
<b>Net operating income</b>	<b>34,328</b>	<b>35,759</b>	<b>34,031</b>	<b>34,883</b>	<b>33,904</b>	<b>31,876</b>	<b>32,749</b>	<b>34,713</b>	<b>34,284</b>	<b>27,932</b>
Net program payments	7,052 <sup>A</sup>	4,872 <sup>A</sup>	4,660 <sup>A</sup>	4,979 <sup>A</sup>	5,349 <sup>A</sup>	6,119 <sup>A</sup>	9,834 <sup>A</sup>	14,423 <sup>A</sup>	14,260 <sup>A</sup>	18,943 <sup>A</sup>
Net market income	27,275	30,887	29,371	29,904	28,555	25,757	22,916	20,289	20,024	8,989
Adjustment for capital cost allowance (CCA)	17,721 <sup>A</sup>	17,728 <sup>A</sup>	17,631 <sup>A</sup>	18,726 <sup>A</sup>	19,046 <sup>A</sup>	19,692 <sup>A</sup>	19,035 <sup>A</sup>	18,431 <sup>A</sup>	18,942 <sup>A</sup>	19,771 <sup>A</sup>
Net market income adjusted for CCA	9,554	13,159	11,740	11,177	9,509	6,065	3,881	1,858	1,082	-10,782
<b>Net operating income adjusted for CCA</b>	<b>16,607</b>	<b>18,031</b>	<b>16,400</b>	<b>16,157</b>	<b>14,858</b>	<b>12,184</b>	<b>13,715</b>	<b>16,282</b>	<b>15,343</b>	<b>8,161</b>

Table 3-4

## Selected financial statistics by revenue class, Canada — Gross operating revenues from \$250,000 to \$499,999

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	16,985 <sup>A</sup>	19,055 <sup>A</sup>	20,310 <sup>A</sup>	20,735 <sup>A</sup>	20,305 <sup>A</sup>	20,295 <sup>A</sup>	21,620 <sup>A</sup>	23,310 <sup>A</sup>	22,900 <sup>A</sup>	22,370 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	337,985 <sup>A</sup>	338,315 <sup>A</sup>	341,451 <sup>A</sup>	340,622 <sup>A</sup>	342,207 <sup>A</sup>	342,063 <sup>A</sup>	343,028 <sup>A</sup>	344,071 <sup>A</sup>	345,434 <sup>A</sup>	346,909 <sup>A</sup>
Total operating expenses	276,676 <sup>A</sup>	271,672 <sup>A</sup>	273,616 <sup>A</sup>	276,094 <sup>A</sup>	276,650 <sup>A</sup>	280,508 <sup>A</sup>	279,734 <sup>A</sup>	275,527 <sup>A</sup>	276,155 <sup>A</sup>	284,319 <sup>A</sup>
<b>Net operating income</b>	<b>61,309</b>	<b>66,643</b>	<b>67,835</b>	<b>64,528</b>	<b>65,557</b>	<b>61,554</b>	<b>63,294</b>	<b>68,544</b>	<b>69,279</b>	<b>62,590</b>
Net program payments	14,024 <sup>A</sup>	9,877 <sup>A</sup>	8,718 <sup>A</sup>	9,062 <sup>A</sup>	10,653 <sup>A</sup>	13,880 <sup>A</sup>	17,894 <sup>A</sup>	26,316 <sup>A</sup>	25,454 <sup>A</sup>	32,601 <sup>A</sup>
Net market income	47,285	56,766	59,117	55,466	54,904	47,675	45,400	42,228	43,825	29,989
Adjustment for capital cost allowance (CCA)	33,393 <sup>A</sup>	34,162 <sup>A</sup>	35,847 <sup>A</sup>	37,041 <sup>A</sup>	39,087 <sup>A</sup>	38,356 <sup>A</sup>	37,276 <sup>A</sup>	36,712 <sup>A</sup>	37,861 <sup>A</sup>	38,499 <sup>A</sup>
Net market income adjusted for CCA	13,891	22,604	23,270	18,425	15,817	9,319	8,124	5,516	5,964	-8,510
<b>Net operating income adjusted for CCA</b>	<b>27,916</b>	<b>32,482</b>	<b>31,988</b>	<b>27,487</b>	<b>26,470</b>	<b>23,199</b>	<b>26,018</b>	<b>31,832</b>	<b>31,417</b>	<b>24,091</b>

Table 3-5

## Selected financial statistics by revenue class, Canada — Gross operating revenues of \$500 000 and over

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Number of farms	7,615 <sup>A</sup>	8,590 <sup>A</sup>	9,785 <sup>A</sup>	10,830 <sup>A</sup>	10,660 <sup>A</sup>	11,310 <sup>A</sup>	13,245 <sup>A</sup>	14,545 <sup>A</sup>	15,515 <sup>A</sup>	15,565 <sup>A</sup>
	Average per farm (\$)									
Total operating revenues	1,269,727 <sup>A</sup>	1,332,262 <sup>A</sup>	1,229,522 <sup>A</sup>	1,267,766 <sup>A</sup>	1,339,327 <sup>A</sup>	1,420,164 <sup>A</sup>	1,524,177 <sup>A</sup>	1,519,559 <sup>A</sup>	1,518,850 <sup>A</sup>	1,511,196 <sup>A</sup>
Total operating expenses	1,144,187 <sup>A</sup>	1,180,256 <sup>A</sup>	1,068,468 <sup>A</sup>	1,118,990 <sup>A</sup>	1,198,772 <sup>A</sup>	1,275,930 <sup>A</sup>	1,363,911 <sup>A</sup>	1,353,808 <sup>A</sup>	1,342,550 <sup>A</sup>	1,350,105 <sup>A</sup>
<b>Net operating income</b>	<b>125,540</b>	<b>152,006</b>	<b>161,054</b>	<b>148,776</b>	<b>140,555</b>	<b>144,233</b>	<b>160,266</b>	<b>165,751</b>	<b>176,300</b>	<b>161,090</b>
Net program payments	25,689 <sup>A</sup>	21,080 <sup>A</sup>	20,985 <sup>A</sup>	17,343 <sup>A</sup>	23,098 <sup>A</sup>	35,790 <sup>A</sup>	42,141 <sup>A</sup>	55,006 <sup>A</sup>	58,692 <sup>A</sup>	80,432 <sup>A</sup>
Net market income	99,851	130,926	140,069	131,433	117,457	108,443	118,125	110,745	117,608	80,659
Adjustment for capital cost allowance (CCA)	75,345 <sup>A</sup>	78,083 <sup>A</sup>	82,159 <sup>A</sup>	88,366 <sup>A</sup>	92,628 <sup>A</sup>	98,407 <sup>A</sup>	98,799 <sup>A</sup>	95,575 <sup>A</sup>	98,853 <sup>A</sup>	102,553 <sup>A</sup>
Net market income adjusted for CCA	24,506	52,843	57,910	43,066	24,829	10,036	19,326	15,170	18,755	-21,895
<b>Net operating income adjusted for CCA</b>	<b>50,195</b>	<b>73,923</b>	<b>78,895</b>	<b>60,410</b>	<b>47,927</b>	<b>45,826</b>	<b>61,467</b>	<b>70,177</b>	<b>77,447</b>	<b>58,537</b>

Table 4

Average operating revenues and expenses by province

	2003										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	240 <sup>A</sup>	1,420 <sup>A</sup>	2,220 <sup>A</sup>	1,715 <sup>A</sup>	27,330 <sup>A</sup>	45,485 <sup>A</sup>	19,345 <sup>A</sup>	50,525 <sup>A</sup>	48,885 <sup>A</sup>	10,420 <sup>A</sup>	207,585 <sup>A</sup>
<b>Distribution by province (%)</b>	0.1	0.7	1.1	0.8	13.2	21.9	9.3	24.3	23.5	5.0	100.0
	Average per farm (\$)										
<b>Total operating revenues</b>	342,936 <sup>A</sup>	296,904 <sup>A</sup>	221,516 <sup>A</sup>	288,734 <sup>A</sup>	264,537 <sup>A</sup>	224,922 <sup>A</sup>	229,327 <sup>A</sup>	130,878 <sup>A</sup>	215,338 <sup>A</sup>	248,176 <sup>A</sup>	207,689 <sup>A</sup>
<b>Total crop revenues</b>	50,421 <sup>A</sup>	152,002 <sup>A</sup>	57,764 <sup>A</sup>	127,664 <sup>A</sup>	56,334 <sup>A</sup>	88,297 <sup>A</sup>	98,910 <sup>A</sup>	57,590 <sup>A</sup>	49,575 <sup>A</sup>	104,398 <sup>A</sup>	69,684 <sup>A</sup>
Total grains and oilseeds	x	9,361 <sup>A</sup>	2,066 <sup>B</sup>	6,040 <sup>A</sup>	20,395 <sup>A</sup>	33,167 <sup>A</sup>	83,530 <sup>A</sup>	54,090 <sup>A</sup>	36,616 <sup>A</sup>	4,541 <sup>A</sup>	39,889 <sup>A</sup>
Total other crops	x	142,641 <sup>A</sup>	55,699 <sup>A</sup>	121,624 <sup>A</sup>	35,939 <sup>A</sup>	55,131 <sup>A</sup>	15,380 <sup>A</sup>	3,500 <sup>A</sup>	12,959 <sup>A</sup>	99,857 <sup>A</sup>	29,795 <sup>A</sup>
Potatoes	1,959 <sup>A</sup>	129,464 <sup>A</sup>	2,898 <sup>B</sup>	78,390 <sup>A</sup>	4,305 <sup>B</sup>	2,410 <sup>B</sup>	7,706 <sup>A</sup>	280 <sup>C</sup>	1,913 <sup>A</sup>	3,401 <sup>A</sup>	4,069 <sup>A</sup>
Fruits	4,075 <sup>B</sup>	2,945 <sup>B</sup>	23,572 <sup>A</sup>	9,802 <sup>B</sup>	3,336 <sup>B</sup>	4,442 <sup>B</sup>	47 <sup>B</sup>	28 <sup>E</sup>	16 <sup>C</sup>	25,351 <sup>A</sup>	3,058 <sup>A</sup>
Vegetables	12,262 <sup>A</sup>	5,100 <sup>A</sup>	6,921 <sup>B</sup>	3,035 <sup>B</sup>	9,357 <sup>A</sup>	6,915 <sup>A</sup>	893 <sup>A</sup>	68 <sup>E</sup>	522 <sup>B</sup>	6,624 <sup>A</sup>	3,450 <sup>A</sup>
Tobacco	x	x	0	x	486 <sup>D</sup>	5,079 <sup>A</sup>	0	x	0	0	1,178 <sup>A</sup>
Greenhouse, nursery and floriculture products	30,657 <sup>A</sup>	2,213 <sup>C</sup>	20,527 <sup>B</sup>	24,310 <sup>C</sup>	11,936 <sup>A</sup>	32,206 <sup>A</sup>	2,103 <sup>A</sup>	497 <sup>C</sup>	2,702 <sup>B</sup>	56,700 <sup>A</sup>	12,898 <sup>A</sup>
Forage crops (including seeds)	1,316 <sup>B</sup>	2,887 <sup>A</sup>	1,445 <sup>B</sup>	2,680 <sup>B</sup>	1,663 <sup>B</sup>	2,208 <sup>A</sup>	4,597 <sup>A</sup>	2,623 <sup>A</sup>	7,407 <sup>A</sup>	4,619 <sup>A</sup>	3,805 <sup>A</sup>
Other crops	0	x	336 <sup>C</sup>	x	4,857 <sup>A</sup>	1,870 <sup>B</sup>	34 <sup>E</sup>	x	398 <sup>C</sup>	3,163 <sup>B</sup>	1,337 <sup>A</sup>
<b>Total livestock and product revenues</b>	278,787 <sup>A</sup>	117,174 <sup>A</sup>	135,330 <sup>A</sup>	138,089 <sup>A</sup>	169,255 <sup>A</sup>	111,534 <sup>A</sup>	104,481 <sup>A</sup>	35,620 <sup>A</sup>	118,434 <sup>A</sup>	123,741 <sup>A</sup>	102,944 <sup>A</sup>
Cattle	10,850 <sup>A</sup>	42,749 <sup>A</sup>	14,567 <sup>A</sup>	15,466 <sup>B</sup>	25,573 <sup>A</sup>	30,262 <sup>A</sup>	30,317 <sup>A</sup>	23,442 <sup>A</sup>	93,378 <sup>A</sup>	28,081 <sup>A</sup>	42,516 <sup>A</sup>
Hogs	2,405 <sup>B</sup>	24,569 <sup>A</sup>	13,801 <sup>A</sup>	19,176 <sup>B</sup>	46,208 <sup>A</sup>	21,578 <sup>A</sup>	48,390 <sup>A</sup>	6,505 <sup>A</sup>	9,160 <sup>A</sup>	5,127 <sup>B</sup>	19,796 <sup>A</sup>
Poultry and eggs	159,015 <sup>A</sup>	7,812 <sup>B</sup>	47,308 <sup>A</sup>	57,481 <sup>B</sup>	31,013 <sup>A</sup>	24,710 <sup>A</sup>	10,942 <sup>A</sup>	1,695 <sup>A</sup>	5,531 <sup>A</sup>	47,154 <sup>A</sup>	15,818 <sup>A</sup>
Dairy products and subsidies	104,260 <sup>A</sup>	39,585 <sup>A</sup>	44,016 <sup>A</sup>	42,835 <sup>A</sup>	62,987 <sup>A</sup>	30,816 <sup>A</sup>	8,145 <sup>A</sup>	1,960 <sup>A</sup>	7,677 <sup>A</sup>	37,903 <sup>A</sup>	21,208 <sup>A</sup>
Other livestock and products	2,256 <sup>B</sup>	2,460 <sup>C</sup>	15,638 <sup>B</sup>	3,130 <sup>C</sup>	3,473 <sup>B</sup>	4,168 <sup>B</sup>	6,687 <sup>A</sup>	2,018 <sup>B</sup>	2,688 <sup>B</sup>	5,477 <sup>B</sup>	3,605 <sup>A</sup>
<b>Program payments and insurance proceeds</b>	6,123 <sup>A</sup>	14,273 <sup>A</sup>	8,957 <sup>A</sup>	7,962 <sup>A</sup>	25,196 <sup>A</sup>	10,598 <sup>A</sup>	12,580 <sup>A</sup>	23,668 <sup>A</sup>	23,207 <sup>A</sup>	5,116 <sup>A</sup>	18,560 <sup>A</sup>
<b>Total other revenues</b>	7,606 <sup>A</sup>	13,455 <sup>A</sup>	19,464 <sup>A</sup>	15,020 <sup>A</sup>	13,752 <sup>A</sup>	14,494 <sup>A</sup>	13,356 <sup>A</sup>	13,999 <sup>A</sup>	24,122 <sup>A</sup>	14,922 <sup>A</sup>	16,501 <sup>A</sup>
Custom work and machine rental	5,260 <sup>A</sup>	9,932 <sup>A</sup>	10,205 <sup>A</sup>	7,432 <sup>B</sup>	7,416 <sup>A</sup>	9,949 <sup>A</sup>	6,998 <sup>A</sup>	6,998 <sup>A</sup>	5,498 <sup>A</sup>	14,610 <sup>A</sup>	9,311 <sup>A</sup>
Rental income	232 <sup>B</sup>	1,468 <sup>B</sup>	1,049 <sup>A</sup>	662 <sup>B</sup>	1,430 <sup>A</sup>	1,777 <sup>A</sup>	1,233 <sup>A</sup>	1,835 <sup>A</sup>	5,387 <sup>A</sup>	2,124 <sup>A</sup>	2,541 <sup>A</sup>
Miscellaneous revenues	2,114 <sup>A</sup>	2,054 <sup>A</sup>	8,210 <sup>B</sup>	6,926 <sup>B</sup>	4,907 <sup>A</sup>	2,768 <sup>A</sup>	5,124 <sup>A</sup>	6,666 <sup>A</sup>	4,125 <sup>A</sup>	3,247 <sup>A</sup>	4,648 <sup>A</sup>
<b>Total operating expenses</b>	317,597 <sup>A</sup>	260,624 <sup>A</sup>	193,397 <sup>A</sup>	244,023 <sup>A</sup>	226,546 <sup>A</sup>	198,180 <sup>A</sup>	197,286 <sup>A</sup>	111,735 <sup>A</sup>	194,775 <sup>A</sup>	222,762 <sup>A</sup>	182,122 <sup>A</sup>
<b>Total crop expenses</b>	17,129 <sup>A</sup>	58,750 <sup>A</sup>	20,119 <sup>A</sup>	39,910 <sup>A</sup>	20,693 <sup>A</sup>	29,986 <sup>A</sup>	41,622 <sup>A</sup>	29,542 <sup>A</sup>	22,732 <sup>A</sup>	30,491 <sup>A</sup>	28,214 <sup>A</sup>
Fertilizer and lime	4,387 <sup>A</sup>	22,963 <sup>A</sup>	5,051 <sup>A</sup>	13,245 <sup>A</sup>	7,203 <sup>A</sup>	9,236 <sup>A</sup>	19,502 <sup>A</sup>	13,186 <sup>A</sup>	11,751 <sup>A</sup>	7,339 <sup>A</sup>	11,460 <sup>A</sup>
Pesticides	1,243 <sup>A</sup>	16,552 <sup>A</sup>	3,821 <sup>A</sup>	9,294 <sup>A</sup>	2,518 <sup>A</sup>	5,059 <sup>A</sup>	12,850 <sup>A</sup>	11,362 <sup>A</sup>	6,185 <sup>A</sup>	2,783 <sup>A</sup>	7,232 <sup>A</sup>
Seed and plants	6,972 <sup>A</sup>	14,329 <sup>A</sup>	6,831 <sup>B</sup>	13,122 <sup>A</sup>	8,316 <sup>A</sup>	11,561 <sup>A</sup>	8,652 <sup>A</sup>	4,819 <sup>A</sup>	4,291 <sup>A</sup>	12,946 <sup>A</sup>	7,555 <sup>A</sup>
Other crop expenses	4,527 <sup>A</sup>	4,906 <sup>A</sup>	4,417 <sup>A</sup>	4,250 <sup>B</sup>	2,657 <sup>A</sup>	4,130 <sup>A</sup>	618 <sup>A</sup>	175 <sup>A</sup>	505 <sup>A</sup>	7,423 <sup>A</sup>	1,967 <sup>A</sup>
<b>Total livestock expenses</b>	146,490 <sup>A</sup>	65,879 <sup>A</sup>	65,416 <sup>A</sup>	71,214 <sup>A</sup>	90,924 <sup>A</sup>	63,065 <sup>A</sup>	62,461 <sup>A</sup>	21,850 <sup>A</sup>	94,570 <sup>A</sup>	66,026 <sup>A</sup>	64,421 <sup>A</sup>
Cattle purchases	7,573 <sup>A</sup>	29,782 <sup>A</sup>	6,452 <sup>B</sup>	6,399 <sup>D</sup>	13,292 <sup>A</sup>	18,688 <sup>B</sup>	11,444 <sup>A</sup>	9,835 <sup>A</sup>	54,927 <sup>A</sup>	10,658 <sup>A</sup>	23,109 <sup>A</sup>
Hog purchases	x	4,484 <sup>B</sup>	2,137 <sup>B</sup>	4,872 <sup>C</sup>	12,098 <sup>A</sup>	4,574 <sup>A</sup>	12,053 <sup>A</sup>	1,025 <sup>A</sup>	1,463 <sup>A</sup>	998 <sup>B</sup>	4,457 <sup>A</sup>
Poultry and egg purchases	30,971 <sup>A</sup>	1,078 <sup>B</sup>	8,708 <sup>A</sup>	13,250 <sup>B</sup>	7,697 <sup>A</sup>	5,163 <sup>A</sup>	2,601 <sup>A</sup>	276 <sup>B</sup>	1,301 <sup>A</sup>	11,955 <sup>A</sup>	3,606 <sup>A</sup>
Other livestock purchases	x	327 <sup>D</sup>	1,502 <sup>B</sup>	414 <sup>C</sup>	829 <sup>C</sup>	1,465 <sup>B</sup>	1,163 <sup>B</sup>	484 <sup>C</sup>	825 <sup>B</sup>	1,561 <sup>B</sup>	951 <sup>A</sup>
Feed, supplements, straw and bedding	103,691 <sup>A</sup>	26,776 <sup>A</sup>	42,878 <sup>A</sup>	42,927 <sup>A</sup>	51,119 <sup>A</sup>	29,119 <sup>A</sup>	32,143 <sup>A</sup>	9,036 <sup>A</sup>	33,548 <sup>A</sup>	37,417 <sup>A</sup>	29,201 <sup>A</sup>
Veterinary fees, medicine and breeding fees	3,182 <sup>A</sup>	3,246 <sup>A</sup>	3,228 <sup>A</sup>	3,065 <sup>A</sup>	5,528 <sup>A</sup>	3,801 <sup>A</sup>	3,043 <sup>A</sup>	1,175 <sup>A</sup>	2,482 <sup>A</sup>	3,279 <sup>A</sup>	2,965 <sup>A</sup>
Other livestock expenses	810 <sup>B</sup>	186 <sup>B</sup>	512 <sup>A</sup>	287 <sup>A</sup>	361 <sup>A</sup>	254 <sup>A</sup>	14 <sup>B</sup>	19 <sup>A</sup>	23 <sup>B</sup>	159 <sup>B</sup>	133 <sup>A</sup>
<b>Total machinery expenses</b>	17,291 <sup>A</sup>	28,422 <sup>A</sup>	14,912 <sup>A</sup>	25,078 <sup>A</sup>	17,018 <sup>A</sup>	15,764 <sup>A</sup>	22,573 <sup>A</sup>	16,864 <sup>A</sup>	17,717 <sup>A</sup>	15,099 <sup>A</sup>	17,414 <sup>A</sup>
Small tools	245 <sup>A</sup>	313 <sup>A</sup>	362 <sup>A</sup>	308 <sup>A</sup>	364 <sup>A</sup>	547 <sup>A</sup>	533 <sup>A</sup>	583 <sup>A</sup>	616 <sup>A</sup>	417 <sup>A</sup>	534 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	6,637 <sup>A</sup>	11,381 <sup>A</sup>	5,875 <sup>A</sup>	9,373 <sup>A</sup>	5,529 <sup>A</sup>	6,271 <sup>A</sup>	10,079 <sup>A</sup>	7,681 <sup>A</sup>	7,406 <sup>A</sup>	5,485 <sup>A</sup>	7,156 <sup>A</sup>
Repairs, licenses and insurance	10,410 <sup>A</sup>	16,728 <sup>A</sup>	8,675 <sup>A</sup>	15,396 <sup>A</sup>	11,125 <sup>A</sup>	8,946 <sup>A</sup>	11,961 <sup>A</sup>	8,600 <sup>A</sup>	9,695 <sup>A</sup>	9,197 <sup>A</sup>	9,724 <sup>A</sup>
<b>Total general expenses</b>	136,687 <sup>A</sup>	107,573 <sup>A</sup>	93,490 <sup>A</sup>	107,822 <sup>A</sup>	97,911 <sup>A</sup>	89,365 <sup>A</sup>	70,630 <sup>A</sup>	43,478 <sup>A</sup>	59,756 <sup>A</sup>	111,146 <sup>A</sup>	72,072 <sup>A</sup>
Salaries (including CPP, QPP, EI)	52,915 <sup>A</sup>	36,336 <sup>A</sup>	37,864 <sup>A</sup>	45,531 <sup>A</sup>	23,680 <sup>A</sup>	27,066 <sup>A</sup>	14,465 <sup>A</sup>	6,110 <sup>A</sup>	10,452 <sup>A</sup>	43,685 <sup>A</sup>	17,629 <sup>A</sup>
Rent	3,343 <sup>A</sup>	9,422 <sup>A</sup>	1,993 <sup>A</sup>	3,438 <sup>A</sup>	4,189 <sup>A</sup>	6,278 <sup>A</sup>	7,844 <sup>A</sup>	4,200 <sup>A</sup>	4,973 <sup>A</sup>	4,931 <sup>A</sup>	5,217 <sup>A</sup>
Insurance	4,493 <sup>A</sup>	4,552 <sup>A</sup>	3,011 <sup>A</sup>	4,619 <sup>A</sup>	5,192 <sup>A</sup>	3,743 <sup>A</sup>	3,552 <sup>A</sup>	1,748 <sup>A</sup>	3,025 <sup>A</sup>	3,050 <sup>A</sup>	3,232 <sup>A</sup>
Utilities	11,073 <sup>A</sup>	4,818 <sup>A</sup>	6,713 <sup>A</sup>	6,920 <sup>A</sup>	7,359 <sup>A</sup>	8,996 <sup>A</sup>	4,482 <sup>A</sup>	2,892 <sup>A</sup>	4,892 <sup>A</sup>	8,758 <sup>A</sup>	5,828 <sup>A</sup>
Custom work and machine rental	9,937 <sup>A</sup>	11,750 <sup>A</sup>	10,694 <sup>A</sup>	9,164 <sup>A</sup>	11,618 <sup>A</sup>	11,749 <sup>A</sup>	10,632 <sup>A</sup>	7,391 <sup>A</sup>	11,310 <sup>A</sup>	13,081 <sup>A</sup>	10,495 <sup>A</sup>
Net interest expenses	14,060 <sup>A</sup>	19,342 <sup>A</sup>	11,884 <sup>A</sup>	15,198 <sup>A</sup>	17,114 <sup>A</sup>	11,797 <sup>A</sup>	10,573 <sup>A</sup>	6,911 <sup>A</sup>	9,843 <sup>A</sup>	13,032 <sup>A</sup>	10,879 <sup>A</sup>
Net property taxes	1,056 <sup>A</sup>	2,197 <sup>A</sup>	1,272 <sup>A</sup>	1,404 <sup>A</sup>	3,382 <sup>A</sup>	2,226 <sup>A</sup>	3,878 <sup>A</sup>	3,965 <sup>A</sup>	1,962 <sup>A</sup>	2,146 <sup>A</sup>	2,871 <sup>A</sup>
Building and fence repairs	6,468 <sup>A</sup>	3,876 <sup>A</sup>	3,206 <sup>A</sup>	4,432 <sup>A</sup>	4,871 <sup>A</sup>	3,714 <sup>A</sup>	3,309 <sup>A</sup>	1,434 <sup>A</sup>	2,394 <sup>A</sup>	3,794 <sup>A</sup>	2,972 <sup>A</sup>
Marketing expenses	16,959 <sup>A</sup>	6,718 <sup>A</sup>	8,399 <sup>A</sup>	7,900 <sup>A</sup>	7,400 <sup>A</sup>	4,595 <sup>A</sup>	3,747 <sup>A</sup>	1,782 <sup>A</sup>	2,491 <sup>A</sup>	7,976 <sup>A</sup>	3,972 <sup>A</sup>
Miscellaneous expenses	16,384 <sup>A</sup>	8,562 <sup>A</sup>	8,454 <sup>A</sup>	9,215 <sup>A</sup>	13,105 <sup>A</sup>	9,201 <sup>A</sup>	8,148 <sup>A</sup>	7,045 <sup>A</sup>	8,412 <sup>A</sup>	10,694 <sup>A</sup>	8,977 <sup>A</sup>
<b>Net operating income</b>	25,340	36,279	27,578	44,711	37,991	26,742	32,041	19,143	20,564	25,414	25,567
Adjustment for capital cost allowance (CCA)	20,961 <sup>A</sup>	25,667 <sup>A</sup>	16,530 <sup>A</sup>	25,754 <sup>A</sup>	22,176 <sup>A</sup>	19,589 <sup>A</sup>	22,998 <sup>A</sup>	15,331 <sup>A</sup>	19,887 <sup>A</sup>	19,321 <sup>A</sup>	19,329 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	4,379	10,612	11,049	18,957	15,814	7,153	9,043	3,812	677	6,094	6,238
	Operating margins per dollar of revenue										
Operating margin	0.07	0.12	0.12	0.15	0.14	0.12	0.14	0.15	0.10	0.10	0.12
Operating margin adjusted for CCA	0.01	0.04	0.05	0.07	0.06	0.03	0.04	0.03	0.00	0.02	0.03

Table 5-1

## Average operating revenues and expenses by farm type, Canada — Crop production

	2003						
	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	Crop production
<b>Number of farms</b>	77,135 <sup>A</sup>	1,670 <sup>B</sup>	2,680 <sup>A</sup>	4,730 <sup>A</sup>	3,845 <sup>A</sup>	17,105 <sup>A</sup>	107,165 <sup>A</sup>
<b>Distribution by farm type (%)</b>	72.0	1.6	2.5	4.4	3.6	16.0	100.0
	Average per farm (\$)						
<b>Total operating revenues</b>	138,173 <sup>A</sup>	598,228 <sup>B</sup>	285,750 <sup>A</sup>	154,587 <sup>A</sup>	729,241 <sup>A</sup>	97,035 <sup>A</sup>	164,399 <sup>A</sup>
<b>Total crop revenues</b>	92,080 <sup>A</sup>	528,388 <sup>B</sup>	254,139 <sup>A</sup>	131,526 <sup>A</sup>	694,694 <sup>A</sup>	63,113 <sup>A</sup>	121,671 <sup>A</sup>
Total grains and oilseeds	88,774 <sup>A</sup>	38,925 <sup>B</sup>	15,402 <sup>B</sup>	780 <sup>C</sup>	1,541 <sup>C</sup>	10,636 <sup>A</sup>	66,677 <sup>A</sup>
Total other crops	3,307 <sup>A</sup>	489,463 <sup>B</sup>	238,737 <sup>A</sup>	130,746 <sup>A</sup>	693,153 <sup>A</sup>	52,477 <sup>A</sup>	54,993 <sup>A</sup>
Potatoes	47 <sup>A</sup>	478,435 <sup>B</sup>	3,984 <sup>B</sup>	F	F	684 <sup>B</sup>	7,714 <sup>A</sup>
Fruits	34 <sup>D</sup>	471 <sup>E</sup>	4,228 <sup>B</sup>	125,834 <sup>A</sup>	1,553 <sup>B</sup>	507 <sup>D</sup>	5,827 <sup>A</sup>
Vegetables	395 <sup>B</sup>	5,991 <sup>C</sup>	225,883 <sup>A</sup>	2,927 <sup>B</sup>	3,292 <sup>B</sup>	1,562 <sup>B</sup>	6,519 <sup>A</sup>
Tobacco	33 <sup>D</sup>	x	502 <sup>D</sup>	0	x	13,931 <sup>B</sup>	2,266 <sup>A</sup>
Greenhouse, nursery and floriculture products	72 <sup>B</sup>	312 <sup>C</sup>	2,479 <sup>B</sup>	1,385 <sup>B</sup>	687,814 <sup>A</sup>	378 <sup>C</sup>	24,912 <sup>A</sup>
Forage crops (including seeds)	2,564 <sup>A</sup>	3,711 <sup>B</sup>	500 <sup>D</sup>	173 <sup>D</sup>	F	21,699 <sup>A</sup>	5,396 <sup>A</sup>
Other crops	162 <sup>C</sup>	x	1,160 <sup>C</sup>	320 <sup>D</sup>	x	13,717 <sup>A</sup>	2,358 <sup>A</sup>
<b>Total livestock and product revenues</b>	7,403 <sup>A</sup>	16,935 <sup>B</sup>	2,647 <sup>E</sup>	1,082 <sup>D</sup>	1,288 <sup>B</sup>	9,213 <sup>A</sup>	7,223 <sup>A</sup>
Cattle	5,850 <sup>A</sup>	12,186 <sup>B</sup>	761 <sup>C</sup>	270 <sup>B</sup>	730 <sup>C</sup>	6,755 <sup>A</sup>	5,536 <sup>A</sup>
Hogs	736 <sup>A</sup>	x	F	x	x	821 <sup>B</sup>	708 <sup>A</sup>
Poultry and eggs	287 <sup>B</sup>	645 <sup>E</sup>	688 <sup>D</sup>	x	285 <sup>C</sup>	512 <sup>C</sup>	335 <sup>B</sup>
Dairy products and subsidies	306 <sup>B</sup>	2,600 <sup>C</sup>	F	x	x	560 <sup>C</sup>	377 <sup>B</sup>
Other livestock and products	224 <sup>B</sup>	x	168 <sup>E</sup>	179 <sup>E</sup>	103 <sup>E</sup>	565 <sup>C</sup>	268 <sup>B</sup>
<b>Program payments and insurance proceeds</b>	23,147 <sup>A</sup>	30,080 <sup>B</sup>	15,891 <sup>B</sup>	10,342 <sup>A</sup>	14,543 <sup>A</sup>	10,518 <sup>A</sup>	20,184 <sup>A</sup>
<b>Total other revenues</b>	15,543 <sup>A</sup>	22,826 <sup>B</sup>	13,073 <sup>B</sup>	11,638 <sup>A</sup>	18,716 <sup>A</sup>	14,191 <sup>A</sup>	15,320 <sup>A</sup>
Custom work and machine rental	6,976 <sup>A</sup>	15,459 <sup>B</sup>	8,518 <sup>B</sup>	5,998 <sup>B</sup>	12,700 <sup>B</sup>	7,806 <sup>A</sup>	7,442 <sup>A</sup>
Rental income	2,320 <sup>A</sup>	3,452 <sup>B</sup>	1,743 <sup>C</sup>	1,248 <sup>C</sup>	2,105 <sup>B</sup>	2,849 <sup>B</sup>	2,352 <sup>A</sup>
Miscellaneous revenues	6,247 <sup>A</sup>	3,915 <sup>B</sup>	2,812 <sup>B</sup>	4,392 <sup>B</sup>	3,911 <sup>B</sup>	3,536 <sup>A</sup>	5,526 <sup>A</sup>
<b>Total operating expenses</b>	111,751 <sup>A</sup>	495,261 <sup>B</sup>	243,854 <sup>A</sup>	132,883 <sup>A</sup>	661,523 <sup>A</sup>	82,016 <sup>A</sup>	136,942 <sup>A</sup>
<b>Total crop expenses</b>	39,488 <sup>A</sup>	172,057 <sup>B</sup>	67,113 <sup>A</sup>	27,297 <sup>A</sup>	215,630 <sup>A</sup>	13,823 <sup>A</sup>	43,930 <sup>A</sup>
Fertilizer and lime	18,607 <sup>A</sup>	57,505 <sup>B</sup>	15,898 <sup>A</sup>	5,466 <sup>A</sup>	33,639 <sup>A</sup>	6,205 <sup>A</sup>	17,126 <sup>A</sup>
Pesticides	12,856 <sup>A</sup>	49,550 <sup>B</sup>	10,857 <sup>A</sup>	6,906 <sup>A</sup>	12,761 <sup>A</sup>	3,792 <sup>A</sup>	11,666 <sup>A</sup>
Seed and plants	7,898 <sup>A</sup>	53,385 <sup>B</sup>	20,242 <sup>A</sup>	5,301 <sup>A</sup>	117,041 <sup>A</sup>	3,112 <sup>A</sup>	11,953 <sup>A</sup>
Other crop expenses	127 <sup>A</sup>	11,617 <sup>B</sup>	20,115 <sup>A</sup>	9,624 <sup>A</sup>	52,189 <sup>A</sup>	714 <sup>B</sup>	3,186 <sup>A</sup>
<b>Total livestock expenses</b>	5,060 <sup>A</sup>	10,344 <sup>B</sup>	F	757 <sup>B</sup>	1,155 <sup>B</sup>	8,378 <sup>A</sup>	5,287 <sup>A</sup>
Cattle purchases	2,233 <sup>A</sup>	5,861 <sup>B</sup>	F	122 <sup>C</sup>	362 <sup>D</sup>	3,519 <sup>B</sup>	2,300 <sup>A</sup>
Hog purchases	190 <sup>C</sup>	x	F	x	x	214 <sup>B</sup>	184 <sup>C</sup>
Poultry and egg purchases	48 <sup>C</sup>	106 <sup>E</sup>	99 <sup>C</sup>	x	103 <sup>C</sup>	123 <sup>C</sup>	64 <sup>B</sup>
Other livestock purchases	100 <sup>B</sup>	x	29 <sup>E</sup>	85 <sup>E</sup>	x	179 <sup>D</sup>	106 <sup>B</sup>
Feed, supplements, straw and bedding	2,063 <sup>A</sup>	3,110 <sup>B</sup>	F	400 <sup>C</sup>	572 <sup>B</sup>	3,780 <sup>B</sup>	2,216 <sup>A</sup>
Veterinary fees, medicine and breeding fees	422 <sup>A</sup>	481 <sup>B</sup>	F	77 <sup>C</sup>	72 <sup>B</sup>	555 <sup>A</sup>	410 <sup>A</sup>
Other livestock expenses	4 <sup>C</sup>	48 <sup>D</sup>	0	x	x	8 <sup>E</sup>	6 <sup>C</sup>
<b>Total machinery expenses</b>	17,591 <sup>A</sup>	61,172 <sup>B</sup>	24,817 <sup>A</sup>	12,070 <sup>A</sup>	27,074 <sup>A</sup>	14,110 <sup>A</sup>	17,992 <sup>A</sup>
Small tools	515 <sup>A</sup>	320 <sup>B</sup>	380 <sup>B</sup>	398 <sup>A</sup>	391 <sup>B</sup>	511 <sup>A</sup>	498 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	7,658 <sup>A</sup>	22,364 <sup>B</sup>	9,140 <sup>A</sup>	4,264 <sup>A</sup>	8,691 <sup>A</sup>	5,886 <sup>A</sup>	7,529 <sup>A</sup>
Repairs, licenses and insurance	9,418 <sup>A</sup>	38,488 <sup>B</sup>	15,297 <sup>A</sup>	7,407 <sup>A</sup>	17,992 <sup>A</sup>	7,712 <sup>A</sup>	9,965 <sup>A</sup>
<b>Total general expenses</b>	49,612 <sup>A</sup>	251,688 <sup>B</sup>	149,082 <sup>A</sup>	92,759 <sup>A</sup>	417,664 <sup>A</sup>	45,705 <sup>A</sup>	69,733 <sup>A</sup>
Salaries (including CPP, QPP, EI)	6,998 <sup>A</sup>	94,005 <sup>B</sup>	71,328 <sup>A</sup>	40,962 <sup>A</sup>	208,737 <sup>A</sup>	12,103 <sup>A</sup>	19,513 <sup>A</sup>
Rent	6,458 <sup>A</sup>	28,266 <sup>B</sup>	11,510 <sup>B</sup>	3,164 <sup>B</sup>	9,645 <sup>A</sup>	3,183 <sup>A</sup>	6,371 <sup>A</sup>
Insurance	2,442 <sup>A</sup>	10,353 <sup>B</sup>	4,700 <sup>A</sup>	2,516 <sup>A</sup>	8,170 <sup>A</sup>	2,460 <sup>A</sup>	2,834 <sup>A</sup>
Utilities	2,818 <sup>A</sup>	10,785 <sup>B</sup>	7,553 <sup>A</sup>	3,074 <sup>A</sup>	71,101 <sup>A</sup>	3,930 <sup>A</sup>	5,698 <sup>A</sup>
Custom work and machine rental	8,678 <sup>A</sup>	35,012 <sup>B</sup>	16,587 <sup>B</sup>	14,355 <sup>A</sup>	20,539 <sup>A</sup>	6,417 <sup>A</sup>	9,602 <sup>A</sup>
Net interest expenses	7,372 <sup>A</sup>	31,373 <sup>B</sup>	10,453 <sup>A</sup>	9,532 <sup>B</sup>	24,718 <sup>A</sup>	6,415 <sup>A</sup>	8,388 <sup>A</sup>
Net property taxes	3,524 <sup>A</sup>	3,919 <sup>A</sup>	2,902 <sup>A</sup>	1,714 <sup>A</sup>	3,241 <sup>A</sup>	1,958 <sup>A</sup>	3,175 <sup>A</sup>
Building and fence repairs	1,544 <sup>A</sup>	6,817 <sup>B</sup>	3,825 <sup>A</sup>	2,552 <sup>B</sup>	12,180 <sup>A</sup>	1,921 <sup>A</sup>	2,169 <sup>A</sup>
Marketing expenses	1,736 <sup>A</sup>	11,639 <sup>B</sup>	8,186 <sup>B</sup>	4,176 <sup>B</sup>	24,999 <sup>A</sup>	1,377 <sup>A</sup>	2,937 <sup>A</sup>
Miscellaneous expenses	8,041 <sup>A</sup>	19,520 <sup>B</sup>	12,038 <sup>A</sup>	10,714 <sup>A</sup>	34,334 <sup>A</sup>	5,943 <sup>A</sup>	9,046 <sup>A</sup>
<b>Net operating income</b>	26,422	102,967	41,896	21,704	67,718	15,020	27,456
Adjustment for capital cost allowance (CCA)	18,278 <sup>A</sup>	64,991 <sup>B</sup>	21,485 <sup>A</sup>	11,260 <sup>A</sup>	46,761 <sup>A</sup>	13,646 <sup>A</sup>	19,059 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	8,144	37,976	20,411	10,444	20,957	1,374	8,397
	Operating margins per dollar of revenue						
Operating margin	0.19	0.17	0.15	0.14	0.09	0.15	0.17
Operating margin adjusted for CCA	0.06	0.06	0.07	0.07	0.03	0.01	0.05

Table 5-2

## Average operating revenues and expenses by farm type, Canada — Animal production

	2003					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
<b>Number of farms</b>	<b>61,815<sup>A</sup></b>	<b>16,170<sup>A</sup></b>	<b>5,730<sup>A</sup></b>	<b>4,470<sup>A</sup></b>	<b>12,235<sup>A</sup></b>	<b>100,420<sup>A</sup></b>
<b>Distribution by farm type (%)</b>	<b>61.6</b>	<b>16.1</b>	<b>5.7</b>	<b>4.5</b>	<b>12.2</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>170,433<sup>A</sup></b>	<b>322,523<sup>A</sup></b>	<b>793,886<sup>A</sup></b>	<b>743,932<sup>A</sup></b>	<b>152,869<sup>A</sup></b>	<b>253,888<sup>A</sup></b>
<b>Total crop revenues</b>	<b>9,374<sup>A</sup></b>	<b>17,805<sup>A</sup></b>	<b>37,940<sup>A</sup></b>	<b>19,940<sup>A</sup></b>	<b>20,668<sup>A</sup></b>	<b>14,208<sup>A</sup></b>
Total grains and oilseeds	6,738 <sup>A</sup>	14,316 <sup>A</sup>	34,317 <sup>A</sup>	16,541 <sup>A</sup>	17,684 <sup>A</sup>	11,302 <sup>A</sup>
Total other crops	2,636 <sup>A</sup>	3,490 <sup>A</sup>	3,623 <sup>A</sup>	3,398 <sup>B</sup>	2,984 <sup>A</sup>	2,906 <sup>A</sup>
Potatoes	x	96 <sup>C</sup>	252 <sup>B</sup>	x	518 <sup>C</sup>	181 <sup>B</sup>
Fruits	47 <sup>D</sup>	153 <sup>D</sup>	133 <sup>C</sup>	567 <sup>C</sup>	x	102 <sup>B</sup>
Vegetables	47 <sup>D</sup>	242 <sup>C</sup>	551 <sup>A</sup>	518 <sup>C</sup>	436 <sup>B</sup>	176 <sup>B</sup>
Tobacco	x	0	258 <sup>B</sup>	x	x	16 <sup>B</sup>
Greenhouse, nursery and floriculture products	32 <sup>D</sup>	84 <sup>C</sup>	41 <sup>D</sup>	775 <sup>C</sup>	F	78 <sup>B</sup>
Forage crops (including seeds)	2,280 <sup>A</sup>	2,075 <sup>A</sup>	2,022 <sup>A</sup>	1,198 <sup>B</sup>	1,644 <sup>A</sup>	2,106 <sup>A</sup>
Other crops	103 <sup>B</sup>	840 <sup>B</sup>	365 <sup>C</sup>	107 <sup>D</sup>	190 <sup>D</sup>	248 <sup>B</sup>
<b>Total livestock and product revenues</b>	<b>126,346<sup>A</sup></b>	<b>282,394<sup>A</sup></b>	<b>674,997<sup>A</sup></b>	<b>698,601<sup>A</sup></b>	<b>100,398<sup>A</sup></b>	<b>205,091<sup>A</sup></b>
Cattle	124,315 <sup>A</sup>	21,887 <sup>A</sup>	8,776 <sup>A</sup>	5,195 <sup>B</sup>	9,861 <sup>A</sup>	81,979 <sup>A</sup>
Hogs	833 <sup>B</sup>	1,699 <sup>B</sup>	645,027 <sup>A</sup>	7,642 <sup>B</sup>	18,238 <sup>A</sup>	40,166 <sup>A</sup>
Poultry and eggs	181 <sup>B</sup>	728 <sup>C</sup>	13,617 <sup>A</sup>	681,513 <sup>A</sup>	8,253 <sup>A</sup>	32,341 <sup>A</sup>
Dairy products and subsidies	603 <sup>B</sup>	257,811 <sup>A</sup>	6,643 <sup>B</sup>	3,557 <sup>B</sup>	8,370 <sup>A</sup>	43,439 <sup>A</sup>
Other livestock and products	414 <sup>B</sup>	268 <sup>D</sup>	935 <sup>B</sup>	694 <sup>D</sup>	55,676 <sup>A</sup>	7,167 <sup>A</sup>
<b>Program payments and insurance proceeds</b>	<b>16,372<sup>A</sup></b>	<b>10,076<sup>A</sup></b>	<b>58,111<sup>A</sup></b>	<b>7,770<sup>A</sup></b>	<b>12,020<sup>A</sup></b>	<b>16,828<sup>A</sup></b>
<b>Total other revenues</b>	<b>18,342<sup>A</sup></b>	<b>12,248<sup>A</sup></b>	<b>22,838<sup>A</sup></b>	<b>17,621<sup>A</sup></b>	<b>19,783<sup>A</sup></b>	<b>17,761<sup>A</sup></b>
Custom work and machine rental	12,167 <sup>A</sup>	5,357 <sup>A</sup>	14,378 <sup>A</sup>	9,147 <sup>A</sup>	14,169 <sup>B</sup>	11,306 <sup>A</sup>
Rental income	2,945 <sup>A</sup>	1,391 <sup>A</sup>	4,135 <sup>A</sup>	5,194 <sup>B</sup>	1,964 <sup>B</sup>	2,743 <sup>A</sup>
Miscellaneous revenues	3,230 <sup>A</sup>	5,500 <sup>A</sup>	4,324 <sup>A</sup>	3,280 <sup>A</sup>	3,650 <sup>B</sup>	3,711 <sup>A</sup>
<b>Total operating expenses</b>	<b>163,731<sup>A</sup></b>	<b>248,738<sup>A</sup></b>	<b>754,752<sup>A</sup></b>	<b>663,735<sup>A</sup></b>	<b>138,572<sup>A</sup></b>	<b>230,337<sup>A</sup></b>
<b>Total crop expenses</b>	<b>8,358<sup>A</sup></b>	<b>18,290<sup>A</sup></b>	<b>23,665<sup>A</sup></b>	<b>14,083<sup>A</sup></b>	<b>11,302<sup>A</sup></b>	<b>11,444<sup>A</sup></b>
Fertilizer and lime	4,278 <sup>A</sup>	8,453 <sup>A</sup>	10,615 <sup>A</sup>	3,465 <sup>A</sup>	5,415 <sup>A</sup>	5,414 <sup>A</sup>
Pesticides	1,921 <sup>A</sup>	2,663 <sup>A</sup>	6,660 <sup>A</sup>	2,029 <sup>B</sup>	3,436 <sup>A</sup>	2,500 <sup>A</sup>
Seed and plants	1,827 <sup>A</sup>	6,274 <sup>A</sup>	6,149 <sup>A</sup>	2,945 <sup>A</sup>	2,015 <sup>A</sup>	2,863 <sup>A</sup>
Other crop expenses	332 <sup>A</sup>	900 <sup>A</sup>	241 <sup>B</sup>	5,644 <sup>B</sup>	436 <sup>B</sup>	667 <sup>A</sup>
<b>Total livestock expenses</b>	<b>100,991<sup>A</sup></b>	<b>77,040<sup>A</sup></b>	<b>481,055<sup>A</sup></b>	<b>416,262<sup>A</sup></b>	<b>57,241<sup>A</sup></b>	<b>127,526<sup>A</sup></b>
Cattle purchases	69,368 <sup>A</sup>	11,443 <sup>A</sup>	3,497 <sup>B</sup>	2,648 <sup>C</sup>	3,749 <sup>B</sup>	45,315 <sup>A</sup>
Hog purchases	183 <sup>B</sup>	300 <sup>D</sup>	148,165 <sup>A</sup>	2,456 <sup>B</sup>	2,366 <sup>A</sup>	9,016 <sup>A</sup>
Poultry and egg purchases	34 <sup>B</sup>	124 <sup>D</sup>	2,884 <sup>B</sup>	158,532 <sup>A</sup>	1,033 <sup>B</sup>	7,386 <sup>A</sup>
Other livestock purchases	184 <sup>C</sup>	11 <sup>D</sup>	163 <sup>C</sup>	121 <sup>C</sup>	14,142 <sup>A</sup>	1,853 <sup>A</sup>
Feed, supplements, straw and bedding	28,491 <sup>A</sup>	51,656 <sup>A</sup>	306,327 <sup>A</sup>	247,835 <sup>A</sup>	29,776 <sup>A</sup>	57,997 <sup>A</sup>
Veterinary fees, medicine and breeding fees	2,716 <sup>A</sup>	12,222 <sup>A</sup>	19,549 <sup>A</sup>	4,398 <sup>A</sup>	6,079 <sup>B</sup>	5,692 <sup>A</sup>
Other livestock expenses	16 <sup>B</sup>	1,285 <sup>A</sup>	471 <sup>A</sup>	272 <sup>B</sup>	95 <sup>B</sup>	267 <sup>A</sup>
<b>Total machinery expenses</b>	<b>13,968<sup>A</sup></b>	<b>24,360<sup>A</sup></b>	<b>28,982<sup>A</sup></b>	<b>20,510<sup>A</sup></b>	<b>14,037<sup>A</sup></b>	<b>16,797<sup>A</sup></b>
Small tools	571 <sup>A</sup>	682 <sup>A</sup>	490 <sup>A</sup>	423 <sup>A</sup>	524 <sup>B</sup>	572 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	6,132 <sup>A</sup>	8,252 <sup>A</sup>	11,280 <sup>A</sup>	7,073 <sup>A</sup>	5,717 <sup>A</sup>	6,758 <sup>A</sup>
Repairs, licenses and insurance	7,265 <sup>A</sup>	15,426 <sup>A</sup>	17,211 <sup>A</sup>	13,013 <sup>A</sup>	7,796 <sup>A</sup>	9,467 <sup>A</sup>
<b>Total general expenses</b>	<b>40,415<sup>A</sup></b>	<b>129,048<sup>A</sup></b>	<b>221,051<sup>A</sup></b>	<b>212,881<sup>A</sup></b>	<b>55,992<sup>A</sup></b>	<b>74,569<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	5,700 <sup>A</sup>	28,434 <sup>A</sup>	53,313 <sup>A</sup>	69,334 <sup>A</sup>	11,509 <sup>A</sup>	15,618 <sup>A</sup>
Rent	2,931 <sup>A</sup>	4,798 <sup>A</sup>	12,073 <sup>A</sup>	8,653 <sup>A</sup>	2,747 <sup>B</sup>	3,986 <sup>A</sup>
Insurance	2,028 <sup>A</sup>	6,706 <sup>A</sup>	10,542 <sup>A</sup>	7,409 <sup>A</sup>	3,270 <sup>A</sup>	3,658 <sup>A</sup>
Utilities	2,812 <sup>A</sup>	7,533 <sup>A</sup>	21,424 <sup>A</sup>	25,690 <sup>A</sup>	5,388 <sup>A</sup>	5,966 <sup>A</sup>
Custom work and machine rental	8,392 <sup>A</sup>	14,765 <sup>A</sup>	30,830 <sup>A</sup>	23,239 <sup>A</sup>	9,130 <sup>A</sup>	11,449 <sup>A</sup>
Net interest expenses	7,395 <sup>A</sup>	29,788 <sup>A</sup>	38,713 <sup>A</sup>	26,631 <sup>A</sup>	6,521 <sup>A</sup>	13,538 <sup>A</sup>
Net property taxes	2,032 <sup>A</sup>	3,685 <sup>A</sup>	5,243 <sup>A</sup>	3,703 <sup>A</sup>	1,959 <sup>A</sup>	2,547 <sup>A</sup>
Building and fence repairs	2,046 <sup>B</sup>	6,141 <sup>A</sup>	12,048 <sup>A</sup>	9,390 <sup>A</sup>	3,889 <sup>A</sup>	3,828 <sup>A</sup>
Marketing expenses	1,659 <sup>A</sup>	12,399 <sup>A</sup>	13,669 <sup>A</sup>	21,051 <sup>A</sup>	2,803 <sup>A</sup>	5,076 <sup>A</sup>
Miscellaneous expenses	5,420 <sup>A</sup>	14,799 <sup>A</sup>	23,196 <sup>A</sup>	17,782 <sup>A</sup>	8,775 <sup>A</sup>	8,904 <sup>A</sup>
<b>Net operating income</b>	<b>6,702</b>	<b>73,786</b>	<b>39,134</b>	<b>80,197</b>	<b>14,297</b>	<b>23,551</b>
Adjustment for capital cost allowance (CCA)	11,885 <sup>A</sup>	36,715 <sup>A</sup>	51,831 <sup>A</sup>	39,425 <sup>A</sup>	13,764 <sup>A</sup>	19,617 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>-5,183</b>	<b>37,071</b>	<b>-12,697</b>	<b>40,772</b>	<b>534</b>	<b>3,933</b>
	Operating margins per dollar of revenue					
Operating margin	0.04	0.23	0.05	0.11	0.09	0.09
Operating margin adjusted for CCA	-0.03	0.11	-0.02	0.05	0.00	0.02

Table 6

## Average operating revenues and expenses by revenue class, Canada

	2003					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Number of farms</b>	<b>89,950<sup>A</sup></b>	<b>36,570<sup>A</sup></b>	<b>43,130<sup>A</sup></b>	<b>22,370<sup>A</sup></b>	<b>15,565<sup>A</sup></b>	<b>207,585<sup>A</sup></b>
<b>Distribution by revenue class (%)</b>	<b>43.3</b>	<b>17.6</b>	<b>20.8</b>	<b>10.8</b>	<b>7.5</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>25,039<sup>A</sup></b>	<b>71,484<sup>A</sup></b>	<b>161,414<sup>A</sup></b>	<b>346,909<sup>A</sup></b>	<b>1,511,196<sup>A</sup></b>	<b>207,689<sup>A</sup></b>
<b>Total crop revenues</b>	<b>9,380<sup>A</sup></b>	<b>28,100<sup>A</sup></b>	<b>63,373<sup>A</sup></b>	<b>123,777<sup>A</sup></b>	<b>455,577<sup>A</sup></b>	<b>69,684<sup>A</sup></b>
Total grains and oilseeds	6,363 <sup>A</sup>	20,881 <sup>A</sup>	48,205 <sup>A</sup>	90,907 <sup>A</sup>	181,906 <sup>A</sup>	39,889 <sup>A</sup>
Total other crops	3,017 <sup>A</sup>	7,219 <sup>A</sup>	15,168 <sup>A</sup>	32,870 <sup>A</sup>	273,671 <sup>A</sup>	29,795 <sup>A</sup>
Potatoes	110 <sup>D</sup>	320 <sup>D</sup>	841 <sup>B</sup>	3,531 <sup>B</sup>	45,478 <sup>A</sup>	4,069 <sup>A</sup>
Fruits	508 <sup>A</sup>	1,522 <sup>A</sup>	2,973 <sup>A</sup>	5,063 <sup>B</sup>	18,754 <sup>A</sup>	3,058 <sup>A</sup>
Vegetables	255 <sup>B</sup>	808 <sup>C</sup>	1,843 <sup>B</sup>	3,982 <sup>B</sup>	31,811 <sup>A</sup>	3,450 <sup>A</sup>
Tobacco	12 <sup>E</sup>	215 <sup>E</sup>	1,367 <sup>B</sup>	4,128 <sup>B</sup>	5,405 <sup>B</sup>	1,178 <sup>A</sup>
Greenhouse, nursery and floriculture products	327 <sup>C</sup>	774 <sup>B</sup>	2,611 <sup>B</sup>	6,955 <sup>B</sup>	151,059 <sup>A</sup>	12,898 <sup>A</sup>
Forage crops (including seeds)	1,322 <sup>A</sup>	2,637 <sup>A</sup>	4,439 <sup>A</sup>	7,270 <sup>A</sup>	14,158 <sup>A</sup>	3,805 <sup>A</sup>
Other crops	483 <sup>B</sup>	942 <sup>C</sup>	1,094 <sup>B</sup>	1,940 <sup>B</sup>	7,006 <sup>B</sup>	1,337 <sup>A</sup>
<b>Total livestock and product revenues</b>	<b>8,125<sup>A</sup></b>	<b>22,666<sup>A</sup></b>	<b>59,449<sup>A</sup></b>	<b>157,877<sup>A</sup></b>	<b>880,980<sup>A</sup></b>	<b>102,944<sup>A</sup></b>
Cattle	6,477 <sup>A</sup>	17,181 <sup>A</sup>	28,713 <sup>A</sup>	47,379 <sup>A</sup>	341,528 <sup>A</sup>	42,516 <sup>A</sup>
Hogs	228 <sup>D</sup>	851 <sup>B</sup>	3,845 <sup>A</sup>	16,458 <sup>A</sup>	226,363 <sup>A</sup>	19,796 <sup>A</sup>
Poultry and eggs	174 <sup>C</sup>	470 <sup>C</sup>	2,157 <sup>B</sup>	16,624 <sup>A</sup>	178,956 <sup>A</sup>	15,818 <sup>A</sup>
Dairy products and subsidies	247 <sup>D</sup>	1,847 <sup>B</sup>	21,325 <sup>A</sup>	70,784 <sup>A</sup>	116,243 <sup>A</sup>	21,208 <sup>A</sup>
Other livestock and products	999 <sup>B</sup>	2,317 <sup>B</sup>	3,409 <sup>B</sup>	6,632 <sup>B</sup>	17,890 <sup>A</sup>	3,605 <sup>A</sup>
<b>Program payments and insurance proceeds</b>	<b>2,943<sup>A</sup></b>	<b>10,597<sup>A</sup></b>	<b>22,137<sup>A</sup></b>	<b>38,004<sup>A</sup></b>	<b>89,662<sup>A</sup></b>	<b>18,560<sup>A</sup></b>
<b>Total other revenues</b>	<b>4,591<sup>A</sup></b>	<b>10,122<sup>A</sup></b>	<b>16,456<sup>A</sup></b>	<b>27,252<sup>A</sup></b>	<b>84,977<sup>A</sup></b>	<b>16,501<sup>A</sup></b>
Custom work and machine rental	1,864 <sup>A</sup>	4,931 <sup>A</sup>	7,779 <sup>A</sup>	13,791 <sup>A</sup>	60,438 <sup>A</sup>	9,311 <sup>A</sup>
Rental income	1,017 <sup>B</sup>	1,872 <sup>B</sup>	2,811 <sup>A</sup>	3,935 <sup>A</sup>	10,175 <sup>A</sup>	2,541 <sup>A</sup>
Miscellaneous revenues	1,710 <sup>A</sup>	3,319 <sup>A</sup>	5,866 <sup>A</sup>	9,525 <sup>A</sup>	14,364 <sup>A</sup>	4,648 <sup>A</sup>
<b>Total operating expenses</b>	<b>25,983<sup>A</sup></b>	<b>63,838<sup>A</sup></b>	<b>133,482<sup>A</sup></b>	<b>284,319<sup>A</sup></b>	<b>1,350,105<sup>A</sup></b>	<b>182,122<sup>A</sup></b>
<b>Total crop expenses</b>	<b>3,276<sup>A</sup></b>	<b>11,679<sup>A</sup></b>	<b>29,107<sup>A</sup></b>	<b>56,440<sup>A</sup></b>	<b>168,126<sup>A</sup></b>	<b>28,214<sup>A</sup></b>
Fertilizer and lime	1,471 <sup>A</sup>	5,452 <sup>A</sup>	13,734 <sup>A</sup>	25,933 <sup>A</sup>	56,196 <sup>A</sup>	11,460 <sup>A</sup>
Pesticides	810 <sup>A</sup>	3,191 <sup>A</sup>	8,270 <sup>A</sup>	16,059 <sup>A</sup>	38,266 <sup>A</sup>	7,232 <sup>A</sup>
Seed and plants	841 <sup>A</sup>	2,641 <sup>A</sup>	6,192 <sup>A</sup>	12,696 <sup>A</sup>	54,286 <sup>A</sup>	7,555 <sup>A</sup>
Other crop expenses	154 <sup>A</sup>	395 <sup>A</sup>	911 <sup>A</sup>	1,752 <sup>A</sup>	19,378 <sup>A</sup>	1,967 <sup>A</sup>
<b>Total livestock expenses</b>	<b>4,763<sup>A</sup></b>	<b>11,161<sup>A</sup></b>	<b>25,153<sup>A</sup></b>	<b>72,034<sup>A</sup></b>	<b>632,115<sup>A</sup></b>	<b>64,421<sup>A</sup></b>
Cattle purchases	1,706 <sup>B</sup>	4,822 <sup>A</sup>	9,600 <sup>A</sup>	22,291 <sup>A</sup>	228,342 <sup>A</sup>	23,109 <sup>A</sup>
Hog purchases	x	157 <sup>E</sup>	643 <sup>B</sup>	2,792 <sup>A</sup>	53,132 <sup>A</sup>	4,457 <sup>A</sup>
Poultry and egg purchases	25 <sup>B</sup>	x	351 <sup>C</sup>	3,044 <sup>A</sup>	42,460 <sup>A</sup>	3,606 <sup>A</sup>
Other livestock purchases	330 <sup>C</sup>	719 <sup>D</sup>	793 <sup>C</sup>	1,371 <sup>C</sup>	4,914 <sup>A</sup>	951 <sup>A</sup>
Feed, supplements, straw and bedding	2,093 <sup>A</sup>	4,247 <sup>A</sup>	11,184 <sup>A</sup>	36,280 <sup>A</sup>	284,201 <sup>A</sup>	29,201 <sup>A</sup>
Veterinary fees, medicine and breeding fees	586 <sup>A</sup>	1,156 <sup>B</sup>	2,519 <sup>A</sup>	5,906 <sup>A</sup>	17,976 <sup>A</sup>	2,965 <sup>A</sup>
Other livestock expenses	x	x	63 <sup>B</sup>	348 <sup>A</sup>	1,090 <sup>A</sup>	133 <sup>A</sup>
<b>Total machinery expenses</b>	<b>5,908<sup>A</sup></b>	<b>12,231<sup>A</sup></b>	<b>20,150<sup>A</sup></b>	<b>30,676<sup>A</sup></b>	<b>69,437<sup>A</sup></b>	<b>17,414<sup>A</sup></b>
Small tools	371 <sup>A</sup>	575 <sup>A</sup>	704 <sup>A</sup>	745 <sup>A</sup>	608 <sup>A</sup>	534 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	2,584 <sup>A</sup>	5,393 <sup>A</sup>	8,506 <sup>A</sup>	12,382 <sup>A</sup>	26,466 <sup>A</sup>	7,156 <sup>A</sup>
Repairs, licenses and insurance	2,953 <sup>A</sup>	6,264 <sup>A</sup>	10,940 <sup>A</sup>	17,549 <sup>A</sup>	42,364 <sup>A</sup>	9,724 <sup>A</sup>
<b>Total general expenses</b>	<b>12,035<sup>A</sup></b>	<b>28,767<sup>A</sup></b>	<b>59,072<sup>A</sup></b>	<b>125,169<sup>A</sup></b>	<b>480,427<sup>A</sup></b>	<b>72,072<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	847 <sup>A</sup>	3,393 <sup>A</sup>	9,581 <sup>A</sup>	26,684 <sup>A</sup>	157,324 <sup>A</sup>	17,629 <sup>A</sup>
Rent	604 <sup>A</sup>	1,942 <sup>A</sup>	4,667 <sup>A</sup>	10,530 <sup>A</sup>	33,456 <sup>A</sup>	5,217 <sup>A</sup>
Insurance	858 <sup>A</sup>	1,599 <sup>A</sup>	2,994 <sup>A</sup>	6,014 <sup>A</sup>	17,453 <sup>A</sup>	3,232 <sup>A</sup>
Utilities	1,292 <sup>A</sup>	2,405 <sup>A</sup>	4,195 <sup>A</sup>	8,173 <sup>A</sup>	41,233 <sup>A</sup>	5,828 <sup>A</sup>
Custom work and machine rental	1,776 <sup>A</sup>	4,877 <sup>A</sup>	9,077 <sup>A</sup>	18,573 <sup>A</sup>	66,400 <sup>A</sup>	10,495 <sup>A</sup>
Net interest expenses	1,986 <sup>A</sup>	5,035 <sup>A</sup>	10,350 <sup>A</sup>	21,676 <sup>A</sup>	61,946 <sup>A</sup>	10,879 <sup>A</sup>
Net property taxes	1,344 <sup>A</sup>	2,238 <sup>A</sup>	3,397 <sup>A</sup>	4,684 <sup>A</sup>	9,116 <sup>A</sup>	2,871 <sup>A</sup>
Building and fence repairs	879 <sup>A</sup>	1,611 <sup>C</sup>	2,624 <sup>A</sup>	4,908 <sup>A</sup>	16,438 <sup>A</sup>	2,972 <sup>A</sup>
Marketing expenses	198 <sup>A</sup>	734 <sup>A</sup>	2,567 <sup>A</sup>	7,026 <sup>A</sup>	32,886 <sup>A</sup>	3,972 <sup>A</sup>
Miscellaneous expenses	2,251 <sup>A</sup>	4,933 <sup>A</sup>	9,621 <sup>A</sup>	16,903 <sup>A</sup>	44,176 <sup>A</sup>	8,977 <sup>A</sup>
<b>Net operating income</b>	<b>-944</b>	<b>7,646</b>	<b>27,932</b>	<b>62,590</b>	<b>161,090</b>	<b>25,567</b>
Adjustment for capital cost allowance (CCA)	3,983 <sup>A</sup>	9,400 <sup>A</sup>	19,771 <sup>A</sup>	38,499 <sup>A</sup>	102,553 <sup>A</sup>	19,329 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>-4,927</b>	<b>-1,754</b>	<b>8,161</b>	<b>24,091</b>	<b>58,537</b>	<b>6,238</b>
	Operating margins per dollar of revenue					
Operating margin	-0.04	0.11	0.17	0.18	0.11	0.12
Operating margin adjusted for CCA	-0.20	-0.02	0.05	0.07	0.04	0.03

Table 7-1

## Average operating revenues and expenses per farm by province and farm type — Canada

	2003							
	Number of farms	Total operating revenues	Change 2003/2002	Total operating expenses	Change 2003/2002	Net operating income	Change 2003/2002	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>107,165<sup>A</sup></b>	<b>164,399<sup>A</sup></b>	<b>4.9</b>	<b>136,942<sup>A</sup></b>	<b>9.7</b>	<b>27,456</b>	<b>-13.8</b>	<b>8,397</b>
Oilseed and grain farming	77,135 <sup>A</sup>	138,173 <sup>A</sup>	4.8	111,751 <sup>A</sup>	11.4	26,422	-16.3	8,144
Potato farming	1,670 <sup>B</sup>	598,228 <sup>B</sup>	-3.7	495,261 <sup>B</sup>	-1.2	102,967	-14.1	37,976
Other vegetable (except potato) and melon farming	2,680 <sup>A</sup>	285,750 <sup>A</sup>	-2.3	243,854 <sup>A</sup>	-1.8	41,896	-5.6	20,411
Fruit and tree nut farming	4,730 <sup>A</sup>	154,587 <sup>A</sup>	8.4	132,883 <sup>A</sup>	7.1	21,704	17.0	10,444
Greenhouse, nursery and floriculture production	3,845 <sup>A</sup>	729,241 <sup>A</sup>	6.7	661,523 <sup>A</sup>	7.4	67,718	-0.1	20,957
Other crop farming	17,105 <sup>A</sup>	97,035 <sup>A</sup>	-1.5	82,016 <sup>A</sup>	3.6	15,020	-22.4	1,374
<b>Animal production</b>	<b>100,420<sup>A</sup></b>	<b>253,888<sup>A</sup></b>	<b>1.8</b>	<b>230,337<sup>A</sup></b>	<b>4.3</b>	<b>23,551</b>	<b>-17.7</b>	<b>3,933</b>
Beef cattle ranching and farming, including feedlots	61,815 <sup>A</sup>	170,433 <sup>A</sup>	-6.3	163,731 <sup>A</sup>	-2.0	6,702	-54.8	-5,183
Dairy cattle and milk production	16,170 <sup>A</sup>	322,523 <sup>A</sup>	7.8	248,738 <sup>A</sup>	8.5	73,786	5.4	37,071
Hog and pig farming	5,730 <sup>A</sup>	793,886 <sup>A</sup>	10.2	754,752 <sup>A</sup>	13.3	39,134	-27.4	-12,697
Poultry and egg production	4,470 <sup>A</sup>	743,932 <sup>A</sup>	2.9	663,735 <sup>A</sup>	3.5	80,197	-1.2	40,772
Other animal production	12,235 <sup>A</sup>	152,869 <sup>A</sup>	3.1	138,572 <sup>A</sup>	4.7	14,297	-9.9	534
<b>Total</b>	<b>207,585<sup>A</sup></b>	<b>207,689<sup>A</sup></b>	<b>2.5</b>	<b>182,122<sup>A</sup></b>	<b>5.6</b>	<b>25,567</b>	<b>-15.5</b>	<b>6,238</b>

Table 7-2

## Average operating revenues and expenses per farm by province and farm type — Newfoundland and Labrador

	2003							
	Number of farms	Total operating revenues	Change 2003/2002	Total operating expenses	Change 2003/2002	Net operating income	Change 2003/2002	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>140<sup>A</sup></b>	<b>101,318<sup>A</sup></b>	<b>-0.3</b>	<b>91,505<sup>A</sup></b>	<b>-2.9</b>	<b>9,813</b>	<b>31.8</b>	<b>681</b>
Oilseed and grain farming	x	x	...	x	...	x	...	x
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	55 <sup>A</sup>	63,165 <sup>A</sup>	0.9	57,291 <sup>A</sup>	3.5	5,873	-19.2	-2,076
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	50 <sup>A</sup>	196,565 <sup>A</sup>	-0.7	174,346 <sup>A</sup>	-5.3	22,219	61.9	8,962
Other crop farming	x	x	x	x	x	x	x	x
<b>Animal production</b>	<b>105<sup>A</sup></b>	<b>669,003<sup>A</sup></b>	<b>8.5</b>	<b>622,711<sup>A</sup></b>	<b>4.5</b>	<b>46,292</b>	<b>..</b>	<b>9,369</b>
Beef cattle ranching and farming, including feedlots	x	x	x	x	x	x	x	x
Dairy cattle and milk production	40 <sup>A</sup>	704,942 <sup>A</sup>	23.5	616,699 <sup>A</sup>	27.4	88,243	1.6	35,036
Hog and pig farming	x	x	x	x	x	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	x	x	x	x	x	x	x	x
<b>Total</b>	<b>240<sup>A</sup></b>	<b>342,936<sup>A</sup></b>	<b>6.2</b>	<b>317,597<sup>A</sup></b>	<b>2.6</b>	<b>25,340</b>	<b>93.1</b>	<b>4,379</b>



Table 7-3

## Average operating revenues and expenses per farm by province and farm type — Prince Edward Island

	2003							
	Number of farms	Total operating revenues	Change 2003/2002	Total operating expenses	Change 2003/2002	Net operating income	Change 2003/2002	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>625<sup>A</sup></b>	<b>401,483<sup>A</sup></b>	<b>-0.6</b>	<b>342,822<sup>A</sup></b>	<b>-4.2</b>	<b>58,660</b>	<b>27.5</b>	<b>22,723</b>
Oilseed and grain farming	70 <sup>C</sup>	77,490 <sup>B</sup>	32.6	71,903 <sup>B</sup>	37.3	5,588	-7.7	-3,094
Potato farming	385 <sup>A</sup>	581,131 <sup>A</sup>	2.5	492,558 <sup>A</sup>	-1.5	88,573	32.4	36,678
Other vegetable (except potato) and melon farming	40 <sup>B</sup>	199,448 <sup>B</sup>	20.3	168,244 <sup>B</sup>	2.2	31,203	..	16,879
Fruit and tree nut farming	60 <sup>B</sup>	92,812 <sup>C</sup>	-4.0	91,074 <sup>B</sup>	-7.9	1,738	..	-7,120
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	55 <sup>C</sup>	52,644 <sup>B</sup>	..	43,748 <sup>B</sup>	..	8,896	-38.2	1,178
<b>Animal production</b>	<b>800<sup>A</sup></b>	<b>215,127<sup>A</sup></b>	<b>14.3</b>	<b>196,349<sup>A</sup></b>	<b>17.4</b>	<b>18,779</b>	<b>-10.4</b>	<b>1,142</b>
Beef cattle ranching and farming, including feedlots	345 <sup>A</sup>	143,341 <sup>A</sup>	28.7	145,592 <sup>A</sup>	32.6	-2,251	..	-9,266
Dairy cattle and milk production	250 <sup>A</sup>	247,153 <sup>A</sup>	4.2	193,912 <sup>A</sup>	5.8	53,241	-1.3	27,791
Hog and pig farming	110 <sup>B</sup>	356,981 <sup>B</sup>	-7.5	353,735 <sup>B</sup>	-4.2	3,246	-80.1	-29,725
Poultry and egg production	x	x	..	x	..	x	..	x
Other animal production	75 <sup>C</sup>	150,354 <sup>B</sup>	18.6	143,334 <sup>B</sup>	19.4	7,020	3.9	-7,391
<b>Total</b>	<b>1,420<sup>A</sup></b>	<b>296,904<sup>A</sup></b>	<b>7.8</b>	<b>260,624<sup>A</sup></b>	<b>6.7</b>	<b>36,279</b>	<b>16.7</b>	<b>10,612</b>

Table 7-4

## Average operating revenues and expenses per farm by province and farm type — Nova Scotia

	2003							
	Number of farms	Total operating revenues	Change 2003/2002	Total operating expenses	Change 2003/2002	Net operating income	Change 2003/2002	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>950<sup>A</sup></b>	<b>158,013<sup>A</sup></b>	<b>3.4</b>	<b>135,986<sup>A</sup></b>	<b>0.9</b>	<b>22,027</b>	<b>22.6</b>	<b>10,015</b>
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	80 <sup>D</sup>	176,454 <sup>C</sup>	6.7	151,416 <sup>C</sup>	6.3	25,039	9.1	10,740
Fruit and tree nut farming	475 <sup>B</sup>	140,335 <sup>B</sup>	18.6	108,673 <sup>B</sup>	10.6	31,663	58.2	20,593
Greenhouse, nursery and floriculture production	235 <sup>C</sup>	205,020 <sup>C</sup>	-1.0	201,897 <sup>C</sup>	4.7	3,123	-77.9	-10,121
Other crop farming	130 <sup>C</sup>	106,800 <sup>D</sup>	7.8	92,647 <sup>D</sup>	7.0	14,153	13.2	3,878
<b>Animal production</b>	<b>1,275<sup>A</sup></b>	<b>268,546<sup>A</sup></b>	<b>1.6</b>	<b>236,856<sup>A</sup></b>	<b>3.5</b>	<b>31,690</b>	<b>-10.5</b>	<b>11,815</b>
Beef cattle ranching and farming, including feedlots	525 <sup>B</sup>	67,628 <sup>B</sup>	-8.4	62,752 <sup>B</sup>	-9.1	4,877	1.6	-2,417
Dairy cattle and milk production	290 <sup>A</sup>	390,481 <sup>A</sup>	10.3	308,246 <sup>A</sup>	12.9	82,235	1.5	42,047
Hog and pig farming	85 <sup>C</sup>	407,975 <sup>C</sup>	-23.3	397,988 <sup>C</sup>	-24.4	9,987	75.2	-10,936
Poultry and egg production	125 <sup>B</sup>	939,617 <sup>B</sup>	-0.4	845,005 <sup>B</sup>	0.1	94,612	-4.8	53,384
Other animal production	245 <sup>C</sup>	170,942 <sup>B</sup>	-12.6	165,185 <sup>B</sup>	-1.4	5,757	-79.5	-6,047
<b>Total</b>	<b>2,220<sup>A</sup></b>	<b>221,516<sup>A</sup></b>	<b>0.8</b>	<b>193,937<sup>A</sup></b>	<b>1.4</b>	<b>27,578</b>	<b>-3.1</b>	<b>11,049</b>

Table 7-5

## Average operating revenues and expenses per farm by province and farm type — New Brunswick

	2003							
	Number of farms	Total operating revenues	Change 2003/2002	Total operating expenses	Change 2003/2002	Net operating income	Change 2003/2002	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>775<sup>A</sup></b>	<b>312,890<sup>A</sup></b>	<b>3.0</b>	<b>253,495<sup>A</sup></b>	<b>5.2</b>	<b>59,395</b>	<b>-5.4</b>	<b>26,195</b>
Oilseed and grain farming	30 <sup>D</sup>	128,155 <sup>D</sup>	..	100,851 <sup>C</sup>	..	27,304	..	12,676 <sup>E</sup>
Potato farming	265 <sup>A</sup>	596,129 <sup>A</sup>	0.0	461,387 <sup>A</sup>	2.4	134,742	-7.5	66,981
Other vegetable (except potato) and melon farming	40 <sup>D</sup>	104,802 <sup>C</sup>	-1.2	81,783 <sup>D</sup>	-3.2	23,019	6.6	13,687
Fruit and tree nut farming	190 <sup>B</sup>	99,586 <sup>B</sup>	23.1	88,592 <sup>B</sup>	9.5	10,994	..	514
Greenhouse, nursery and floriculture production	100 <sup>C</sup>	439,136 <sup>D</sup>	18.5	398,347 <sup>D</sup>	28.5	40,789	-32.7	12,617
Other crop farming	145 <sup>B</sup>	85,648 <sup>B</sup>	-12.6	70,048 <sup>B</sup>	-15.8	15,601	5.7	1,566
<b>Animal production</b>	<b>940<sup>A</sup></b>	<b>268,969<sup>A</sup></b>	<b>2.7</b>	<b>236,413<sup>A</sup></b>	<b>5.2</b>	<b>32,556</b>	<b>-12.5</b>	<b>12,963</b>
Beef cattle ranching and farming, including feedlots	440 <sup>B</sup>	59,104 <sup>B</sup>	-4.1	58,304 <sup>B</sup>	-2.9	800	-49.4	-6,202
Dairy cattle and milk production	245 <sup>A</sup>	323,810 <sup>A</sup>	3.2	255,001 <sup>A</sup>	4.8	68,809	-2.1	29,945
Hog and pig farming	70 <sup>C</sup>	535,405 <sup>C</sup>	-11.6	498,624 <sup>C</sup>	-8.7	36,781	-38.4	12,495
Poultry and egg production	70 <sup>B</sup>	1,401,195 <sup>B</sup>	9.7	1,264,106 <sup>B</sup>	13.0	137,089	-13.5	95,083
Other animal production	110 <sup>C</sup>	77,689 <sup>C</sup>	8.0	69,732 <sup>C</sup>	6.9	7,957	19.0	-1,528
<b>Total</b>	<b>1,715<sup>A</sup></b>	<b>288,734<sup>A</sup></b>	<b>3.0</b>	<b>244,023<sup>A</sup></b>	<b>5.3</b>	<b>44,711</b>	<b>-7.6</b>	<b>18,957</b>

Table 7-6

## Average operating revenues and expenses per farm by province and farm type — Quebec

	2003							
	Number of farms	Total operating revenues	Change 2003/2002	Total operating expenses	Change 2003/2002	Net operating income	Change 2003/2002	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>10,215<sup>A</sup></b>	<b>161,201<sup>A</sup></b>	<b>3.7</b>	<b>136,402<sup>A</sup></b>	<b>5.6</b>	<b>24,799</b>	<b>-5.3</b>	<b>7,520</b>
Oilseed and grain farming	3,755 <sup>A</sup>	155,010 <sup>A</sup>	5.3	130,827 <sup>A</sup>	2.7	24,183	21.7	3,805
Potato farming	335 <sup>C</sup>	397,555 <sup>C</sup>	-4.2	328,560 <sup>C</sup>	7.6	68,995	-37.1	30,601
Other vegetable (except potato) and melon farming	870 <sup>B</sup>	314,349 <sup>B</sup>	-0.2	272,714 <sup>B</sup>	2.8	41,636	-16.6	19,173
Fruit and tree nut farming	765 <sup>B</sup>	132,157 <sup>B</sup>	-10.6	109,018 <sup>B</sup>	-8.0	23,139	-21.4	11,676
Greenhouse, nursery and floriculture production	875 <sup>B</sup>	396,093 <sup>B</sup>	6.7	346,519 <sup>B</sup>	6.6	49,575	7.8	26,785
Other crop farming	3,615 <sup>A</sup>	58,511 <sup>A</sup>	1.7	46,834 <sup>A</sup>	7.9	11,677	-17.3	910
<b>Animal production</b>	<b>17,115<sup>A</sup></b>	<b>326,228<sup>A</sup></b>	<b>6.0</b>	<b>280,362<sup>A</sup></b>	<b>5.8</b>	<b>45,866</b>	<b>7.2</b>	<b>20,766</b>
Beef cattle ranching and farming, including feedlots	5,070 <sup>A</sup>	162,938 <sup>A</sup>	5.6	149,356 <sup>A</sup>	3.4	13,582	38.1	2,769
Dairy cattle and milk production	7,710 <sup>A</sup>	279,481 <sup>A</sup>	8.5	213,646 <sup>A</sup>	8.0	65,835	10.0	34,040
Hog and pig farming	1,860 <sup>A</sup>	837,589 <sup>A</sup>	5.5	790,685 <sup>A</sup>	5.5	46,904	5.3	2,155
Poultry and egg production	870 <sup>B</sup>	999,285 <sup>A</sup>	4.8	879,245 <sup>B</sup>	5.9	120,040	-2.5	83,798
Other animal production	1,620 <sup>B</sup>	111,621 <sup>B</sup>	-0.6	100,777 <sup>B</sup>	1.5	10,844	-16.4	1,445
<b>Total</b>	<b>27,330<sup>A</sup></b>	<b>264,537<sup>A</sup></b>	<b>5.2</b>	<b>226,546<sup>A</sup></b>	<b>5.5</b>	<b>37,991</b>	<b>3.7</b>	<b>15,814</b>

Table 7-7

## Average operating revenues and expenses per farm by province and farm type — Ontario

	2003							
	Number of farms	Total operating revenues	Change 2003/2002	Total operating expenses	Change 2003/2002	Net operating income	Change 2003/2002	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>21,670<sup>A</sup></b>	<b>203,730<sup>A</sup></b>	<b>6.4</b>	<b>175,330<sup>A</sup></b>	<b>7.3</b>	<b>28,400</b>	<b>1.2</b>	<b>8,728</b>
Oilseed and grain farming	14,255 <sup>A</sup>	113,825 <sup>A</sup>	5.4	92,329 <sup>A</sup>	5.8	21,495	3.8	7,019
Potato farming	320 <sup>E</sup>	382,905 <sup>D</sup>	-15.3	342,085 <sup>D</sup>	-9.1	40,820	-46.2	2,448
Other vegetable (except potato) and melon farming	1,095 <sup>B</sup>	317,589 <sup>B</sup>	-16.6	266,857 <sup>B</sup>	-17.8	50,732	-9.5	26,214
Fruit and tree nut farming	1,180 <sup>B</sup>	204,245 <sup>B</sup>	13.2	187,241 <sup>B</sup>	15.3	17,003	-5.3	2,105
Greenhouse, nursery and floriculture production	1,315 <sup>B</sup>	1,170,079 <sup>B</sup>	8.8	1,075,754 <sup>B</sup>	10.3	94,326	-6.1	19,688
Other crop farming	3,495 <sup>B</sup>	154,497 <sup>B</sup>	10.7	127,048 <sup>B</sup>	10.2	27,449	13.1	8,892
<b>Animal production</b>	<b>23,820<sup>A</sup></b>	<b>244,198<sup>A</sup></b>	<b>2.8</b>	<b>218,964<sup>A</sup></b>	<b>4.3</b>	<b>25,234</b>	<b>-8.5</b>	<b>5,720</b>
Beef cattle ranching and farming, including feedlots	10,025 <sup>A</sup>	146,154 <sup>A</sup>	-5.9	142,804 <sup>A</sup>	-4.6	3,350	-40.2	-5,254
Dairy cattle and milk production	5,595 <sup>A</sup>	299,735 <sup>A</sup>	7.1	227,061 <sup>A</sup>	7.8	72,674	5.1	38,121
Hog and pig farming	1,920 <sup>B</sup>	566,870 <sup>B</sup>	8.2	548,365 <sup>B</sup>	15.0	18,505	-60.5	-20,774
Poultry and egg production	1,815 <sup>A</sup>	656,953 <sup>A</sup>	1.7	576,422 <sup>A</sup>	2.0	80,531	-0.2	37,641
Other animal production	4,460 <sup>B</sup>	88,318 <sup>B</sup>	-3.1	93,022 <sup>B</sup>	-0.4	-4,704	..	-11,877
<b>Total</b>	<b>45,485<sup>A</sup></b>	<b>224,922<sup>A</sup></b>	<b>4.0</b>	<b>198,180<sup>A</sup></b>	<b>5.1</b>	<b>26,742</b>	<b>-3.8</b>	<b>7,153</b>

Table 7-8

## Average operating revenues and expenses per farm by province and farm type — Manitoba

	2003							
	Number of farms	Total operating revenues	Change 2003/2002	Total operating expenses	Change 2003/2002	Net operating income	Change 2003/2002	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>10,690<sup>A</sup></b>	<b>202,733<sup>A</sup></b>	<b>8.3</b>	<b>165,022<sup>A</sup></b>	<b>10.9</b>	<b>37,711</b>	<b>-1.9</b>	<b>13,967</b>
Oilseed and grain farming	9,350 <sup>A</sup>	195,510 <sup>A</sup>	8.8	158,574 <sup>A</sup>	12.1	36,937	-3.3	13,598
Potato farming	140 <sup>C</sup>	1,367,997 <sup>C</sup>	1.4	1,080,316 <sup>C</sup>	-2.4	287,681	18.8	141,567
Other vegetable (except potato) and melon farming	45 <sup>D</sup>	402,689 <sup>D</sup>	15.7	339,647 <sup>D</sup>	21.9	63,042	-9.3	25,337
Fruit and tree nut farming	x	x	..	x	..	x	..	x
Greenhouse, nursery and floriculture production	65 <sup>B</sup>	626,286 <sup>A</sup>	29.4	564,536 <sup>A</sup>	23.8	61,751	..	29,288
Other crop farming	1,070 <sup>B</sup>	80,586 <sup>B</sup>	-25.7	71,159 <sup>B</sup>	-19.1	9,427	-54.3	-883
<b>Animal production</b>	<b>8,660<sup>A</sup></b>	<b>262,152<sup>A</sup></b>	<b>8.2</b>	<b>237,109<sup>A</sup></b>	<b>13.0</b>	<b>25,042</b>	<b>-22.9</b>	<b>2,964</b>
Beef cattle ranching and farming, including feedlots	6,175 <sup>A</sup>	99,007 <sup>A</sup>	-10.2	94,470 <sup>A</sup>	0.2	4,538	-71.5	-5,156
Dairy cattle and milk production	495 <sup>A</sup>	376,484 <sup>A</sup>	10.6	294,192 <sup>A</sup>	13.8	82,291	0.7	33,036
Hog and pig farming	765 <sup>A</sup>	1,349,976 <sup>A</sup>	18.1	1,242,898 <sup>A</sup>	20.8	107,077	-6.5	15,956
Poultry and egg production	300 <sup>B</sup>	589,725 <sup>A</sup>	3.8	532,932 <sup>A</sup>	5.4	56,793	-9.1	22,317
Other animal production	920 <sup>B</sup>	285,792 <sup>A</sup>	12.1	232,271 <sup>A</sup>	9.8	53,521	23.3	24,242
<b>Total</b>	<b>19,345<sup>A</sup></b>	<b>229,327<sup>A</sup></b>	<b>7.8</b>	<b>197,286<sup>A</sup></b>	<b>11.4</b>	<b>32,041</b>	<b>-10.2</b>	<b>9,043</b>

Table 7-9

## Average operating revenues and expenses per farm by province and farm type — Saskatchewan

	2003							
	Number of farms	Total operating revenues	Change 2003/2002	Total operating expenses	Change 2003/2002	Net operating income	Change 2003/2002	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>35,630<sup>A</sup></b>	<b>123,676<sup>A</sup></b>	<b>3.2</b>	<b>100,531<sup>A</sup></b>	<b>12.3</b>	<b>23,144</b>	<b>-23.7</b>	<b>7,165</b>
Oilseed and grain farming	33,350 <sup>A</sup>	125,618 <sup>A</sup>	3.4	101,776 <sup>A</sup>	12.3	23,842	-22.9	7,562
Potato farming	25 <sup>C</sup>	632,973 <sup>B</sup>	..	550,132 <sup>B</sup>	..	82,841	..	17,474
Other vegetable (except potato) and melon farming	x	x	..	x	..	x	..	x
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	95 <sup>C</sup>	251,566 <sup>B</sup>	71.3	223,599 <sup>B</sup>	73.9	27,967	53.1	12,875
Other crop farming	2,115 <sup>B</sup>	82,241 <sup>B</sup>	-5.1	70,833 <sup>B</sup>	6.1	11,408	-42.7	519
<b>Animal production</b>	<b>14,895<sup>A</sup></b>	<b>148,097<sup>A</sup></b>	<b>1.2</b>	<b>138,525<sup>A</sup></b>	<b>7.5</b>	<b>9,572</b>	<b>-45.5</b>	<b>-4,208</b>
Beef cattle ranching and farming, including feedlots	13,070 <sup>A</sup>	111,466 <sup>A</sup>	-1.5	105,998 <sup>A</sup>	5.3	5,468	-56.4	-4,872
Dairy cattle and milk production	230 <sup>B</sup>	403,825 <sup>A</sup>	13.0	320,125 <sup>B</sup>	18.5	83,700	-4.0	32,378
Hog and pig farming	255 <sup>C</sup>	1,273,070 <sup>C</sup>	16.7	1,275,193 <sup>C</sup>	24.4	-2,123	..	-113,372
Poultry and egg production	175 <sup>D</sup>	422,857 <sup>D</sup>	11.3	385,964 <sup>D</sup>	13.6	36,894	-8.5	5,971
Other animal production	1,170 <sup>C</sup>	218,532 <sup>B</sup>	1.3	179,154 <sup>B</sup>	5.0	39,377	-12.8	18,521
<b>Total</b>	<b>50,525<sup>A</sup></b>	<b>130,878<sup>A</sup></b>	<b>2.5</b>	<b>111,735<sup>A</sup></b>	<b>10.6</b>	<b>19,143</b>	<b>-28.0</b>	<b>3,812</b>

Table 7-10

## Average operating revenues and expenses per farm by province and farm type — Alberta

	2003							
	Number of farms	Total operating revenues	Change 2003/2002	Total operating expenses	Change 2003/2002	Net operating income	Change 2003/2002	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>21,750<sup>A</sup></b>	<b>145,468<sup>A</sup></b>	<b>0.7</b>	<b>118,251<sup>A</sup></b>	<b>10.8</b>	<b>27,217</b>	<b>-27.9</b>	<b>5,699</b>
Oilseed and grain farming	15,735 <sup>A</sup>	150,345 <sup>A</sup>	3.3	119,418 <sup>A</sup>	14.4	30,927	-24.9	8,318
Potato farming	90 <sup>B</sup>	1,198,869 <sup>B</sup>	-7.4	1,018,225 <sup>B</sup>	2.0	180,644	-39.1	-38,367
Other vegetable (except potato) and melon farming	50 <sup>D</sup>	434,704 <sup>C</sup>	-9.6	361,796 <sup>C</sup>	-14.5	72,909	26.8	33,088
Fruit and tree nut farming	F	F	-4.6	F	-23.2	F	..	F
Greenhouse, nursery and floriculture production	365 <sup>D</sup>	377,652 <sup>D</sup>	4.0	331,887 <sup>D</sup>	3.5	45,765	8.1	17,313
Other crop farming	5,460 <sup>B</sup>	96,603 <sup>A</sup>	-6.7	84,113 <sup>A</sup>	2.8	12,490	-42.4	-2,105
<b>Animal production</b>	<b>27,140<sup>A</sup></b>	<b>271,324<sup>A</sup></b>	<b>-3.4</b>	<b>256,092<sup>A</sup></b>	<b>0.7</b>	<b>15,232</b>	<b>-42.8</b>	<b>-3,347</b>
Beef cattle ranching and farming, including feedlots	23,210 <sup>A</sup>	247,070 <sup>A</sup>	-7.5	238,040 <sup>A</sup>	-2.5	9,030	-60.5	-6,208
Dairy cattle and milk production	625 <sup>A</sup>	619,785 <sup>A</sup>	9.0	497,294 <sup>A</sup>	11.5	122,491	0.1	46,958
Hog and pig farming	590 <sup>B</sup>	650,949 <sup>B</sup>	14.4	623,863 <sup>B</sup>	17.9	27,085	-31.6	-25,089
Poultry and egg production	350 <sup>B</sup>	677,609 <sup>A</sup>	-7.7	613,824 <sup>A</sup>	-9.7	63,785	16.9	18,942
Other animal production	2,365 <sup>B</sup>	262,878 <sup>B</sup>	22.3	225,289 <sup>B</sup>	23.6	37,589	15.0	13,519
<b>Total</b>	<b>48,885<sup>A</sup></b>	<b>215,338<sup>A</sup></b>	<b>-3.9</b>	<b>194,775<sup>A</sup></b>	<b>1.1</b>	<b>20,564</b>	<b>-34.2</b>	<b>677</b>

Table 7-11

## Average operating revenues and expenses per farm by province and farm type — British Columbia

	2003							
	Number of farms	Total operating revenues	Change 2003/2002	Total operating expenses	Change 2003/2002	Net operating income	Change 2003/2002	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>4,740<sup>A</sup></b>	<b>245,653<sup>A</sup></b>	<b>5.7</b>	<b>214,143<sup>A</sup></b>	<b>4.5</b>	<b>31,510</b>	<b>14.3</b>	<b>12,953</b>
Oilseed and grain farming	570 <sup>B</sup>	103,076 <sup>B</sup>	9.6	81,552 <sup>B</sup>	20.4	21,523	-18.2	5,825
Potato farming	85 <sup>D</sup>	432,170 <sup>D</sup>	-39.0	366,606 <sup>D</sup>	-38.5	65,564	-41.5	34,450
Other vegetable (except potato) and melon farming	380 <sup>B</sup>	190,599 <sup>B</sup>	31.1	167,148 <sup>B</sup>	35.2	23,451	7.5	10,966
Fruit and tree nut farming	1,965 <sup>A</sup>	149,546 <sup>A</sup>	13.7	125,589 <sup>A</sup>	9.6	23,958	41.8	14,466
Greenhouse, nursery and floriculture production	730 <sup>A</sup>	834,366 <sup>B</sup>	-4.7	747,397 <sup>A</sup>	-5.4	86,969	2.1	31,008
Other crop farming	1,005 <sup>B</sup>	90,455 <sup>A</sup>	-3.0	78,790 <sup>A</sup>	-7.2	11,665	39.0	-220
<b>Animal production</b>	<b>5,685<sup>A</sup></b>	<b>250,235<sup>A</sup></b>	<b>1.0</b>	<b>229,903<sup>A</sup></b>	<b>2.2</b>	<b>20,332</b>	<b>-10.9</b>	<b>378</b>
Beef cattle ranching and farming, including feedlots	2,940 <sup>A</sup>	111,940 <sup>A</sup>	-2.8	111,663 <sup>A</sup>	-0.6	277	-90.1	-11,777
Dairy cattle and milk production	700 <sup>A</sup>	625,175 <sup>A</sup>	-1.4	503,113 <sup>A</sup>	0.4	122,062	-8.2	61,362
Hog and pig farming	90 <sup>B</sup>	660,292 <sup>B</sup>	7.9	649,275 <sup>B</sup>	11.3	11,017	-61.3	-21,223
Poultry and egg production	715 <sup>A</sup>	711,197 <sup>A</sup>	4.0	659,317 <sup>A</sup>	5.1	51,880	-9.2	16,773
Other animal production	1,250 <sup>B</sup>	74,631 <sup>A</sup>	-3.3	81,439 <sup>A</sup>	-6.9	-6,808	33.6	-13,048
<b>Total</b>	<b>10,420<sup>A</sup></b>	<b>248,176<sup>A</sup></b>	<b>3.1</b>	<b>222,762<sup>A</sup></b>	<b>3.2</b>	<b>25,414</b>	<b>1.7</b>	<b>6,094</b>

Table 8-1

Average operating revenues and expenses by revenue class and province

	2003					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Number of farms</b>						
<b>Canada</b>	<b>89,950<sup>A</sup></b>	<b>36,570<sup>A</sup></b>	<b>43,130<sup>A</sup></b>	<b>22,370<sup>A</sup></b>	<b>15,565<sup>A</sup></b>	<b>207,585<sup>A</sup></b>
Newfoundland and Labrador	110 <sup>A</sup>	35 <sup>A</sup>	40 <sup>A</sup>	x	35 <sup>A</sup>	240 <sup>A</sup>
Prince Edward Island	525 <sup>A</sup>	200 <sup>A</sup>	280 <sup>A</sup>	180 <sup>A</sup>	245 <sup>A</sup>	1,420 <sup>A</sup>
Nova Scotia	1,145 <sup>A</sup>	275 <sup>B</sup>	330 <sup>A</sup>	230 <sup>A</sup>	240 <sup>A</sup>	2,220 <sup>A</sup>
New Brunswick	715 <sup>A</sup>	280 <sup>B</sup>	285 <sup>A</sup>	205 <sup>A</sup>	230 <sup>A</sup>	1,715 <sup>A</sup>
Quebec	8,690 <sup>A</sup>	4,250 <sup>A</sup>	6,770 <sup>A</sup>	4,620 <sup>A</sup>	3,000 <sup>A</sup>	27,330 <sup>A</sup>
Ontario	20,970 <sup>A</sup>	6,825 <sup>A</sup>	8,245 <sup>A</sup>	5,255 <sup>A</sup>	4,195 <sup>A</sup>	45,485 <sup>A</sup>
Manitoba	7,590 <sup>A</sup>	3,395 <sup>A</sup>	4,380 <sup>A</sup>	2,330 <sup>A</sup>	1,660 <sup>A</sup>	19,345 <sup>A</sup>
Saskatchewan	22,020 <sup>A</sup>	10,700 <sup>A</sup>	11,815 <sup>A</sup>	4,325 <sup>A</sup>	1,660 <sup>A</sup>	50,525 <sup>A</sup>
Alberta	23,035 <sup>A</sup>	9,005 <sup>A</sup>	9,390 <sup>A</sup>	4,330 <sup>A</sup>	3,115 <sup>A</sup>	48,885 <sup>A</sup>
British Columbia	5,145 <sup>A</sup>	1,600 <sup>A</sup>	1,600 <sup>A</sup>	890 <sup>A</sup>	1,185 <sup>A</sup>	10,420 <sup>A</sup>
Average per farm (\$)						
<b>Total operating revenues</b>						
<b>Canada</b>	<b>25,039<sup>A</sup></b>	<b>71,484<sup>A</sup></b>	<b>161,414<sup>A</sup></b>	<b>346,909<sup>A</sup></b>	<b>1,511,196<sup>A</sup></b>	<b>207,689<sup>A</sup></b>
Newfoundland and Labrador	23,395 <sup>A</sup>	74,089 <sup>A</sup>	176,305 <sup>A</sup>	x	1,896,828 <sup>A</sup>	342,936 <sup>A</sup>
Prince Edward Island	25,166 <sup>A</sup>	70,483 <sup>A</sup>	166,193 <sup>A</sup>	356,090 <sup>A</sup>	1,175,431 <sup>A</sup>	296,904 <sup>A</sup>
Nova Scotia	24,508 <sup>A</sup>	70,726 <sup>A</sup>	165,817 <sup>A</sup>	357,628 <sup>A</sup>	1,277,714 <sup>A</sup>	221,516 <sup>A</sup>
New Brunswick	23,646 <sup>A</sup>	69,697 <sup>A</sup>	164,038 <sup>A</sup>	354,326 <sup>A</sup>	1,480,177 <sup>A</sup>	288,734 <sup>A</sup>
Quebec	26,193 <sup>A</sup>	71,191 <sup>A</sup>	166,894 <sup>A</sup>	347,475 <sup>A</sup>	1,320,860 <sup>A</sup>	264,537 <sup>A</sup>
Ontario	23,948 <sup>A</sup>	70,816 <sup>A</sup>	163,721 <sup>A</sup>	347,899 <sup>A</sup>	1,445,781 <sup>A</sup>	224,922 <sup>A</sup>
Manitoba	24,984 <sup>A</sup>	71,690 <sup>A</sup>	163,180 <sup>A</sup>	348,103 <sup>A</sup>	1,498,204 <sup>A</sup>	229,327 <sup>A</sup>
Saskatchewan	25,902 <sup>A</sup>	71,949 <sup>A</sup>	158,344 <sup>A</sup>	342,144 <sup>A</sup>	1,156,960 <sup>A</sup>	130,878 <sup>A</sup>
Alberta	25,198 <sup>A</sup>	71,818 <sup>A</sup>	158,153 <sup>A</sup>	345,343 <sup>A</sup>	2,025,365 <sup>A</sup>	215,338 <sup>A</sup>
British Columbia	23,535 <sup>A</sup>	70,197 <sup>A</sup>	160,737 <sup>A</sup>	359,192 <sup>A</sup>	1,498,802 <sup>A</sup>	248,176 <sup>A</sup>
<b>Total operating expenses</b>						
<b>Canada</b>	<b>25,983<sup>A</sup></b>	<b>63,838<sup>A</sup></b>	<b>133,482<sup>A</sup></b>	<b>284,319<sup>A</sup></b>	<b>1,350,105<sup>A</sup></b>	<b>182,122<sup>A</sup></b>
Newfoundland and Labrador	24,411 <sup>A</sup>	74,526 <sup>A</sup>	166,250 <sup>A</sup>	x	1,746,304 <sup>A</sup>	317,597 <sup>A</sup>
Prince Edward Island	28,570 <sup>A</sup>	60,618 <sup>A</sup>	143,316 <sup>A</sup>	304,158 <sup>A</sup>	1,027,890 <sup>A</sup>	260,624 <sup>A</sup>
Nova Scotia	23,141 <sup>A</sup>	53,894 <sup>A</sup>	139,151 <sup>A</sup>	295,168 <sup>A</sup>	1,145,090 <sup>A</sup>	193,937 <sup>A</sup>
New Brunswick	23,353 <sup>A</sup>	58,395 <sup>A</sup>	134,664 <sup>A</sup>	297,428 <sup>A</sup>	1,247,873 <sup>A</sup>	244,023 <sup>A</sup>
Quebec	23,435 <sup>A</sup>	59,494 <sup>A</sup>	130,285 <sup>A</sup>	281,674 <sup>A</sup>	1,183,311 <sup>A</sup>	226,546 <sup>A</sup>
Ontario	26,116 <sup>A</sup>	64,997 <sup>A</sup>	136,119 <sup>A</sup>	283,993 <sup>A</sup>	1,288,828 <sup>A</sup>	198,180 <sup>A</sup>
Manitoba	26,466 <sup>A</sup>	65,621 <sup>A</sup>	135,513 <sup>A</sup>	280,309 <sup>A</sup>	1,297,761 <sup>A</sup>	197,286 <sup>A</sup>
Saskatchewan	24,596 <sup>A</sup>	62,701 <sup>A</sup>	130,315 <sup>A</sup>	279,380 <sup>A</sup>	1,014,349 <sup>A</sup>	111,735 <sup>A</sup>
Alberta	27,926 <sup>A</sup>	65,929 <sup>A</sup>	135,067 <sup>A</sup>	287,184 <sup>A</sup>	1,850,211 <sup>A</sup>	194,775 <sup>A</sup>
British Columbia	27,025 <sup>A</sup>	65,302 <sup>A</sup>	138,039 <sup>A</sup>	309,971 <sup>A</sup>	1,334,271 <sup>A</sup>	222,762 <sup>A</sup>
<b>Net operating income</b>						
<b>Canada</b>	<b>-944</b>	<b>7,646</b>	<b>27,932</b>	<b>62,590</b>	<b>161,090</b>	<b>25,567</b>
Newfoundland and Labrador	-1,016	-437	10,056	x	150,524	25,340
Prince Edward Island	-3,404	9,865	22,877	51,932	147,540	36,279
Nova Scotia	1,367	16,832	26,667	62,460	132,625	27,578
New Brunswick	293	11,302	29,374	56,898	232,303	44,711
Quebec	2,758	11,696	36,609	65,801	137,549	37,991
Ontario	-2,168	5,819	27,603	63,906	156,953	26,742
Manitoba	-1,482	6,069	27,667	67,794	200,442	32,041
Saskatchewan	1,306	9,248	28,029	62,765	142,611	19,143
Alberta	-2,728	5,889	23,086	58,159	175,153	20,564
British Columbia	-3,490	4,895	22,698	49,221	164,531	25,414
<b>Net operating income adjusted for CCA</b>						
<b>Canada</b>	<b>-4,927</b>	<b>-1,754</b>	<b>8,161</b>	<b>24,091</b>	<b>58,537</b>	<b>6,238</b>
Newfoundland and Labrador	-5,485	-8,602	-6,963	x	58,250	4,379
Prince Edward Island	-7,324	4,069	5,231	19,632	54,326	10,612
Nova Scotia	-2,598	9,110	12,435	35,825	52,726	11,049
New Brunswick	-3,835	362	10,247	18,972	123,605	18,957
Quebec	-1,146	2,392	16,579	29,880	60,558	15,814
Ontario	-5,974	-3,059	9,971	29,421	55,908	7,153
Manitoba	-5,149	-2,897	7,598	28,861	74,619	9,043
Saskatchewan	-2,192	277	8,018	19,677	34,959	3,812
Alberta	-7,443	-4,809	1,081	13,952	56,832	677
British Columbia	-7,577	-3,961	7,023	20,107	67,329	6,094

Table 8-2

## Average operating revenues and expenses by revenue class and farm type, Canada

	2003					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Number of farms</b>						
<b>Crop production</b>	<b>47,100</b> A	<b>20,075</b> A	<b>23,455</b> A	<b>10,370</b> A	<b>6,175</b> A	<b>107,165</b> A
Oilseed and grain farming	31,650 A	15,400 A	18,665 A	7,925 A	3,500 A	77,135 A
Potato farming	355 D	210 E	270 B	245 B	595 A	1,670 B
Other vegetable (except potato) and melon farming	1,000 B	485 C	525 B	285 B	380 A	2,680 A
Fruit and tree nut farming	2,255 B	935 B	890 A	375 B	280 B	4,730 A
Greenhouse, nursery and floriculture production	1,290 C	420 B	740 B	460 B	935 A	3,845 A
Other crop farming	10,555 A	2,635 B	2,355 A	1,080 A	485 A	17,105 A
<b>Animal production</b>	<b>42,860</b> A	<b>16,500</b> A	<b>19,670</b> A	<b>12,005</b> A	<b>9,395</b> A	<b>100,420</b> A
Beef cattle ranching and farming, including feedlots	33,110 A	12,555 A	10,240 A	3,350 A	2,560 A	61,815 A
Dairy cattle and milk production	820 D	1,090 B	6,200 A	5,665 A	2,390 A	16,170 A
Hog and pig farming	805 C	515 C	1,200 B	1,210 A	2,000 A	5,730 A
Poultry and egg production	705 C	270 D	555 B	1,120 A	1,815 A	4,470 A
Other animal production	7,415 A	2,075 B	1,480 B	645 B	630 A	12,235 A
<b>Total</b>	<b>89,950</b> A	<b>36,570</b> A	<b>43,130</b> A	<b>22,370</b> A	<b>15,565</b> A	<b>207,585</b> A
	Average per farm (\$)					
<b>Total operating revenues</b>						
<b>Crop production</b>	<b>25,378</b> A	<b>72,059</b> A	<b>160,106</b> A	<b>344,725</b> A	<b>1,238,662</b> A	<b>164,399</b> A
Oilseed and grain farming	26,203 A	72,540 A	159,973 A	343,346 A	859,389 A	138,173 A
Potato farming	27,786 B	65,006 A	164,614 A	375,572 A	1,408,348 A	598,228 B
Other vegetable (except potato) and melon farming	26,445 A	71,328 A	166,088 A	334,803 A	1,364,431 A	285,750 A
Fruit and tree nut farming	25,134 A	71,722 A	162,613 A	346,296 A	1,199,171 A	154,587 A
Greenhouse, nursery and floriculture production	25,406 B	72,260 A	161,843 A	362,101 A	2,618,051 A	729,241 A
Other crop farming	22,771 A	70,028 A	157,813 A	342,128 A	1,021,110 A	97,035 A
<b>Animal production</b>	<b>24,665</b> A	<b>70,789</b> A	<b>162,966</b> A	<b>348,796</b> A	<b>1,690,284</b> A	<b>253,888</b> A
Beef cattle ranching and farming, including feedlots	24,979 A	70,679 A	153,802 A	344,795 A	2,377,265 A	170,433 A
Dairy cattle and milk production	31,050 B	74,924 A	177,345 A	345,460 A	857,847 A	322,523 A
Hog and pig farming	28,431 B	72,477 A	166,827 A	363,360 A	1,923,132 A	793,886 A
Poultry and egg production	23,724 A	72,923 A	180,517 A	362,064 A	1,530,593 A	743,932 A
Other animal production	22,236 A	68,627 A	156,327 A	349,013 A	1,771,808 A	152,869 A
<b>Total</b>	<b>25,039</b> A	<b>71,484</b> A	<b>161,414</b> A	<b>346,909</b> A	<b>1,511,196</b> A	<b>207,689</b> A
<b>Total operating expenses</b>						
<b>Crop production</b>	<b>23,172</b> A	<b>60,466</b> A	<b>130,003</b> A	<b>276,803</b> A	<b>1,045,015</b> A	<b>136,942</b> A
Oilseed and grain farming	23,023 A	60,815 A	128,986 A	272,610 A	682,650 A	111,751 A
Potato farming	22,949 C	51,762 B	139,573 A	317,959 A	1,162,333 A	495,261 B
Other vegetable (except potato) and melon farming	25,917 B	56,695 B	135,495 A	279,492 A	1,174,205 A	243,854 A
Fruit and tree nut farming	23,608 A	62,357 A	143,040 A	289,060 A	1,013,327 A	132,883 A
Greenhouse, nursery and floriculture production	24,462 B	65,233 A	135,693 A	326,395 A	2,382,964 A	661,523 A
Other crop farming	23,118 A	58,383 A	129,024 A	271,785 A	843,004 A	82,016 A
<b>Animal production</b>	<b>29,070</b> A	<b>67,945</b> A	<b>137,623</b> A	<b>290,812</b> A	<b>1,550,587</b> A	<b>230,337</b> A
Beef cattle ranching and farming, including feedlots	29,184 A	68,881 A	136,497 A	309,438 A	2,285,443 A	163,731 A
Dairy cattle and milk production	19,504 C	59,244 A	133,186 A	264,299 A	676,814 A	248,738 A
Hog and pig farming	25,575 B	65,832 B	150,371 A	333,222 A	1,842,035 A	754,752 A
Poultry and egg production	22,582 B	61,376 B	153,584 A	315,771 A	1,372,376 A	663,735 A
Other animal production	30,616 A	68,247 A	147,676 A	304,404 A	1,460,225 A	138,572 A
<b>Total</b>	<b>25,983</b> A	<b>63,838</b> A	<b>133,482</b> A	<b>284,319</b> A	<b>1,350,105</b> A	<b>182,122</b> A

Table 8-2 – continued

Average operating revenues and expenses by revenue class and farm type, Canada

	2003					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 farm (\$)					
<b>Net operating income</b>						
<b>Crop production</b>	<b>2,206</b>	<b>11,593</b>	<b>30,103</b>	<b>67,922</b>	<b>193,647</b>	<b>27,456</b>
Oilseed and grain farming	3,180	11,725	30,986	70,736	176,739	26,422
Potato farming	4,837	13,244	25,040	57,613	246,015	102,967
Other vegetable (except potato) and melon farming	527	14,632	30,594	55,310	190,226	41,896
Fruit and tree nut farming	1,526	9,365	19,573	57,235	185,843	21,704
Greenhouse, nursery and floriculture production	944	7,027	26,150	35,707	235,087	67,718
Other crop farming	-347	11,645	28,789	70,344	178,106	15,020
<b>Animal production</b>	<b>-4,405</b>	<b>2,845</b>	<b>25,343</b>	<b>57,984</b>	<b>139,697</b>	<b>23,551</b>
Beef cattle ranching and farming, including feedlots	-4,205	1,798	17,305	35,358	91,822	6,702
Dairy cattle and milk production	11,546	15,680	44,159	81,161	181,033	73,786
Hog and pig farming	2,856	6,644	16,456	30,137	81,096	39,134
Poultry and egg production	1,142	11,547	26,932	46,293	158,217	80,197
Other animal production	-8,380	381	8,651	44,609	311,583	14,297
<b>Total</b>	<b>-944</b>	<b>7,646</b>	<b>27,932</b>	<b>62,590</b>	<b>161,090</b>	<b>25,567</b>
<b>Net operating income adjusted for CCA</b>						
<b>Crop production</b>	<b>-1,559</b>	<b>2,187</b>	<b>9,303</b>	<b>23,931</b>	<b>75,003</b>	<b>8,397</b>
Oilseed and grain farming	-327	2,380	9,481	23,703	67,824	8,144
Potato farming	2,284	3,400	8,248	18,471	92,536	37,976
Other vegetable (except potato) and melon farming	-2,659	9,084	17,578	30,227	91,664	20,411
Fruit and tree nut farming	-2,140	2,424	7,519	33,005	118,478	10,444
Greenhouse, nursery and floriculture production	-2,267	-50	13,029	11,970	72,892	20,957
Other crop farming	-5,066	-40	5,654	27,155	71,180	1,374
<b>Animal production</b>	<b>-8,629</b>	<b>-6,548</b>	<b>6,800</b>	<b>24,229</b>	<b>47,717</b>	<b>3,933</b>
Beef cattle ranching and farming, including feedlots	-8,704	-8,102	-912	6,552	22,212	-5,183
Dairy cattle and milk production	8,317	6,905	24,772	41,607	81,846	37,071
Hog and pig farming	401	-2,108	-3,143	252	-34,244	-12,697
Poultry and egg production	F	3,424	10,755	21,232	84,719	40,772
Other animal production	-11,635	-6,593	-8,654	13,643	176,711	534
<b>Total</b>	<b>-4,927</b>	<b>-1,754</b>	<b>8,161</b>	<b>24,091</b>	<b>58,537</b>	<b>6,238</b>



Table 9-1

## Distribution of farms by net operating income, province and farm type — Canada

	2003						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
<b>Crop production</b>	<b>27,345<sup>A</sup></b>	<b>45,170<sup>A</sup></b>	<b>15,980<sup>A</sup></b>	<b>10,735<sup>A</sup></b>	<b>7,930<sup>A</sup></b>	<b>107,165<sup>A</sup></b>	<b>27,456</b>	<b>25.5</b>
Oilseed and grain farming	18,765 <sup>A</sup>	31,905 <sup>A</sup>	12,520 <sup>A</sup>	8,505 <sup>A</sup>	5,435 <sup>A</sup>	77,135 <sup>A</sup>	26,422	24.3
Potato farming	300 <sup>C</sup>	490 <sup>D</sup>	185 <sup>C</sup>	195 <sup>B</sup>	490 <sup>A</sup>	1,670 <sup>B</sup>	102,967	18.0
Other vegetable (except potato) and melon farming	660 <sup>C</sup>	1,050 <sup>B</sup>	370 <sup>C</sup>	250 <sup>C</sup>	355 <sup>B</sup>	2,680 <sup>A</sup>	41,896	24.6
Fruit and tree nut farming	1,325 <sup>A</sup>	2,145 <sup>B</sup>	600 <sup>B</sup>	360 <sup>B</sup>	295 <sup>B</sup>	4,730 <sup>A</sup>	21,704	28.0
Greenhouse, nursery and floriculture production	885 <sup>B</sup>	1,530 <sup>B</sup>	450 <sup>B</sup>	370 <sup>B</sup>	610 <sup>A</sup>	3,845 <sup>A</sup>	67,718	23.0
Other crop farming	5,410 <sup>A</sup>	8,050 <sup>A</sup>	1,850 <sup>B</sup>	1,055 <sup>B</sup>	735 <sup>B</sup>	17,105 <sup>A</sup>	15,020	31.6
<b>Animal production</b>	<b>35,725<sup>A</sup></b>	<b>33,020<sup>A</sup></b>	<b>12,135<sup>A</sup></b>	<b>10,960<sup>A</sup></b>	<b>8,580<sup>A</sup></b>	<b>100,420<sup>A</sup></b>	<b>23,551</b>	<b>35.6</b>
Beef cattle ranching and farming, including feedlots	26,420 <sup>A</sup>	24,095 <sup>A</sup>	6,100 <sup>A</sup>	3,160 <sup>A</sup>	2,035 <sup>A</sup>	61,815 <sup>A</sup>	6,702	42.7
Dairy cattle and milk production	945 <sup>B</sup>	2,570 <sup>B</sup>	3,485 <sup>A</sup>	5,370 <sup>A</sup>	3,795 <sup>A</sup>	16,170 <sup>A</sup>	73,786	5.8
Hog and pig farming	1,465 <sup>A</sup>	1,495 <sup>B</sup>	900 <sup>B</sup>	930 <sup>A</sup>	945 <sup>A</sup>	5,730 <sup>A</sup>	39,134	25.6
Poultry and egg production	865 <sup>B</sup>	915 <sup>B</sup>	645 <sup>B</sup>	940 <sup>B</sup>	1,105 <sup>A</sup>	4,470 <sup>A</sup>	80,197	19.4
Other animal production	6,030 <sup>B</sup>	3,935 <sup>B</sup>	1,005 <sup>C</sup>	560 <sup>B</sup>	700 <sup>A</sup>	12,235 <sup>A</sup>	14,297	49.3
<b>Total</b>	<b>63,065<sup>A</sup></b>	<b>78,190<sup>A</sup></b>	<b>28,120<sup>A</sup></b>	<b>21,695<sup>A</sup></b>	<b>16,510<sup>A</sup></b>	<b>207,585<sup>A</sup></b>	<b>25,567</b>	<b>30.4</b>

Table 9-2

## Distribution of farms by net operating income, province and farm type — Newfoundland and Labrador

	2003						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
<b>Crop production</b>	<b>45<sup>A</sup></b>	<b>70<sup>A</sup></b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>140<sup>A</sup></b>	<b>9,813</b>	<b>32.1</b>
Oilseed and grain farming	0	x	0	0	0	x	x	x
Potato farming	x	x	0	0	0	x	x	x
Other vegetable (except potato) and melon farming	x	30 <sup>A</sup>	x	0	0	55 <sup>A</sup>	5,873	x
Fruit and tree nut farming	x	x	x	0	0	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	50 <sup>A</sup>	22,219	x
Other crop farming	x	x	0	0	0	x	x	x
<b>Animal production</b>	<b>30<sup>A</sup></b>	<b>25<sup>A</sup></b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>105<sup>A</sup></b>	<b>46,292</b>	<b>28.6</b>
Beef cattle ranching and farming, including feedlots	x	x	x	x	0	x	x	x
Dairy cattle and milk production	x	x	x	x	x	40 <sup>A</sup>	88,243	x
Hog and pig farming	x	x	0	0	0	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	x	x	x	0	0	x	x	x
<b>Total</b>	<b>80<sup>A</sup></b>	<b>95<sup>A</sup></b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>240<sup>A</sup></b>	<b>25,340</b>	<b>33.3</b>

Table 9-3

Distribution of farms by net operating income, province and farm type — Prince Edward Island

	2003						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
number						\$	%	
<b>Crop production</b>	<b>190<sup>B</sup></b>	<b>175<sup>B</sup></b>	<b>80<sup>B</sup></b>	<b>65<sup>A</sup></b>	<b>120<sup>A</sup></b>	<b>625<sup>A</sup></b>	<b>58,660</b>	<b>30.4</b>
Oilseed and grain farming	25 <sup>D</sup>	25 <sup>D</sup>	x	x	x	70 <sup>C</sup>	5,588	35.7
Potato farming	85 <sup>B</sup>	75 <sup>B</sup>	60 <sup>B</sup>	60 <sup>A</sup>	110 <sup>A</sup>	385 <sup>A</sup>	88,573	22.1
Other vegetable (except potato) and melon farming	x	x	x	x	x	40 <sup>B</sup>	31,203	x
Fruit and tree nut farming	30 <sup>D</sup>	x	x	x	x	60 <sup>B</sup>	1,738	50.0
Greenhouse, nursery and floriculture production	x	x	x	x	0	x	x	x
Other crop farming	x	x	x	x	x	55 <sup>C</sup>	8,896	x
<b>Animal production</b>	<b>295<sup>A</sup></b>	<b>255<sup>A</sup></b>	<b>90<sup>A</sup></b>	<b>90<sup>A</sup></b>	<b>70<sup>A</sup></b>	<b>800<sup>A</sup></b>	<b>18,779</b>	<b>36.9</b>
Beef cattle ranching and farming, including feedlots	185 <sup>B</sup>	130 <sup>B</sup>	x	x	x	345 <sup>A</sup>	-2,251	53.6
Dairy cattle and milk production	25 <sup>B</sup>	65 <sup>B</sup>	50 <sup>A</sup>	60 <sup>A</sup>	45 <sup>A</sup>	250 <sup>A</sup>	53,241	10.0
Hog and pig farming	40 <sup>C</sup>	40 <sup>C</sup>	x	x	x	110 <sup>B</sup>	3,246	36.4
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	40 <sup>D</sup>	x	x	x	x	75 <sup>C</sup>	7,020	53.3
<b>Total</b>	<b>480<sup>A</sup></b>	<b>435<sup>A</sup></b>	<b>170<sup>A</sup></b>	<b>155<sup>A</sup></b>	<b>190<sup>A</sup></b>	<b>1,420<sup>A</sup></b>	<b>36,279</b>	<b>33.8</b>

Table 9-4

Distribution of farms by net operating income, province and farm type — Nova Scotia

	2003						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
number						\$	%	
<b>Crop production</b>	<b>220<sup>C</sup></b>	<b>505<sup>B</sup></b>	<b>95<sup>B</sup></b>	<b>65<sup>B</sup></b>	<b>60<sup>B</sup></b>	<b>950<sup>A</sup></b>	<b>22,027</b>	<b>23.2</b>
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	x	x	0	x	x	x	x	x
Other vegetable (except potato) and melon farming	F	30 <sup>D</sup>	x	x	x	80 <sup>D</sup>	25,039	37.5
Fruit and tree nut farming	85 <sup>D</sup>	265 <sup>B</sup>	55 <sup>C</sup>	40 <sup>B</sup>	35 <sup>B</sup>	475 <sup>B</sup>	31,663	17.9
Greenhouse, nursery and floriculture production	50 <sup>D</sup>	135 <sup>D</sup>	25 <sup>D</sup>	x	x	235 <sup>C</sup>	3,123	21.3
Other crop farming	45 <sup>E</sup>	65 <sup>D</sup>	x	x	x	130 <sup>C</sup>	14,153	34.6
<b>Animal production</b>	<b>385<sup>B</sup></b>	<b>460<sup>B</sup></b>	<b>135<sup>B</sup></b>	<b>145<sup>A</sup></b>	<b>145<sup>A</sup></b>	<b>1,275<sup>A</sup></b>	<b>31,690</b>	<b>30.2</b>
Beef cattle ranching and farming, including feedlots	200 <sup>B</sup>	270 <sup>B</sup>	35 <sup>D</sup>	x	x	525 <sup>B</sup>	4,877	38.1
Dairy cattle and milk production	x	60 <sup>B</sup>	55 <sup>B</sup>	80 <sup>A</sup>	90 <sup>A</sup>	290 <sup>A</sup>	82,235	x
Hog and pig farming	35 <sup>D</sup>	x	x	x	x	85 <sup>C</sup>	9,987	41.2
Poultry and egg production	x	x	x	30 <sup>A</sup>	35 <sup>A</sup>	125 <sup>B</sup>	94,612	x
Other animal production	120 <sup>D</sup>	90 <sup>D</sup>	x	x	x	245 <sup>C</sup>	5,757	49.0
<b>Total</b>	<b>600<sup>B</sup></b>	<b>970<sup>A</sup></b>	<b>235<sup>B</sup></b>	<b>215<sup>A</sup></b>	<b>200<sup>A</sup></b>	<b>2,220<sup>A</sup></b>	<b>27,578</b>	<b>27.0</b>

Table 9-5

## Distribution of farms by net operating income, province and farm type — New Brunswick

	2003						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>170<sup>B</sup></b>	<b>300<sup>B</sup></b>	<b>100<sup>B</sup></b>	<b>70<sup>B</sup></b>	<b>140<sup>A</sup></b>	<b>775<sup>A</sup></b>	<b>59,395</b>	<b>21.9</b>
Oilseed and grain farming	x	x	x	x	x	30 <sup>D</sup>	27,304	x
Potato farming	40 <sup>D</sup>	35 <sup>D</sup>	30 <sup>B</sup>	40 <sup>B</sup>	120 <sup>A</sup>	265 <sup>A</sup>	134,742	15.1
Other vegetable (except potato) and melon farming	x	x	x	x	x	40 <sup>D</sup>	23,019	x
Fruit and tree nut farming	55 <sup>C</sup>	95 <sup>C</sup>	x	x	x	190 <sup>B</sup>	10,994	28.9
Greenhouse, nursery and floriculture production	x	65 <sup>D</sup>	x	x	x	100 <sup>C</sup>	40,789	x
Other crop farming	35 <sup>D</sup>	75 <sup>D</sup>	x	x	x	145 <sup>B</sup>	15,601	24.1
<b>Animal production</b>	<b>265<sup>B</sup></b>	<b>345<sup>B</sup></b>	<b>130<sup>B</sup></b>	<b>105<sup>A</sup></b>	<b>90<sup>A</sup></b>	<b>940<sup>A</sup></b>	<b>32,556</b>	<b>28.2</b>
Beef cattle ranching and farming, including feedlots	180 <sup>B</sup>	205 <sup>B</sup>	40 <sup>D</sup>	x	x	440 <sup>B</sup>	800	40.9
Dairy cattle and milk production	30 <sup>B</sup>	30 <sup>B</sup>	55 <sup>A</sup>	75 <sup>A</sup>	55 <sup>A</sup>	245 <sup>A</sup>	68,809	12.2
Hog and pig farming	x	25 <sup>D</sup>	x	x	x	70 <sup>C</sup>	36,781	x
Poultry and egg production	x	x	x	x	x	70 <sup>B</sup>	137,089	x
Other animal production	35 <sup>E</sup>	60 <sup>D</sup>	x	x	x	110 <sup>C</sup>	7,957	31.8
<b>Total</b>	<b>440<sup>A</sup></b>	<b>645<sup>A</sup></b>	<b>225<sup>B</sup></b>	<b>180<sup>A</sup></b>	<b>225<sup>A</sup></b>	<b>1,715<sup>A</sup></b>	<b>44,711</b>	<b>25.7</b>

Table 9-6

## Distribution of farms by net operating income, province and farm type — Quebec

	2003						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>2,395<sup>B</sup></b>	<b>4,960<sup>A</sup></b>	<b>1,380<sup>B</sup></b>	<b>780<sup>B</sup></b>	<b>700<sup>A</sup></b>	<b>10,215<sup>A</sup></b>	<b>24,799</b>	<b>23.4</b>
Oilseed and grain farming	935 <sup>B</sup>	1,535 <sup>B</sup>	600 <sup>B</sup>	400 <sup>B</sup>	285 <sup>B</sup>	3,755 <sup>A</sup>	24,183	24.9
Potato farming	F	120 <sup>E</sup>	55 <sup>E</sup>	45 <sup>D</sup>	75 <sup>B</sup>	335 <sup>C</sup>	68,995	10.4
Other vegetable (except potato) and melon farming	190 <sup>D</sup>	355 <sup>C</sup>	125 <sup>D</sup>	80 <sup>D</sup>	110 <sup>B</sup>	870 <sup>B</sup>	41,636	21.8
Fruit and tree nut farming	170 <sup>C</sup>	425 <sup>C</sup>	100 <sup>D</sup>	25 <sup>D</sup>	45 <sup>D</sup>	765 <sup>B</sup>	23,139	22.2
Greenhouse, nursery and floriculture production	140 <sup>D</sup>	420 <sup>C</sup>	130 <sup>D</sup>	70 <sup>D</sup>	115 <sup>B</sup>	875 <sup>B</sup>	49,575	16.0
Other crop farming	925 <sup>B</sup>	2,105 <sup>B</sup>	360 <sup>C</sup>	160 <sup>D</sup>	60 <sup>C</sup>	3,615 <sup>A</sup>	11,677	25.6
<b>Animal production</b>	<b>2,750<sup>A</sup></b>	<b>5,095<sup>A</sup></b>	<b>3,105<sup>A</sup></b>	<b>3,880<sup>A</sup></b>	<b>2,285<sup>A</sup></b>	<b>17,115<sup>A</sup></b>	<b>45,866</b>	<b>16.1</b>
Beef cattle ranching and farming, including feedlots	1,275 <sup>B</sup>	2,690 <sup>B</sup>	595 <sup>B</sup>	345 <sup>B</sup>	155 <sup>B</sup>	5,070 <sup>A</sup>	13,582	25.1
Dairy cattle and milk production	350 <sup>B</sup>	1,160 <sup>B</sup>	1,865 <sup>A</sup>	2,885 <sup>A</sup>	1,450 <sup>A</sup>	7,710 <sup>A</sup>	65,835	4.5
Hog and pig farming	365 <sup>B</sup>	320 <sup>C</sup>	390 <sup>B</sup>	410 <sup>B</sup>	370 <sup>A</sup>	1,860 <sup>A</sup>	46,904	19.6
Poultry and egg production	135 <sup>D</sup>	200 <sup>D</sup>	120 <sup>C</sup>	155 <sup>C</sup>	255 <sup>A</sup>	870 <sup>B</sup>	120,040	15.5
Other animal production	620 <sup>C</sup>	730 <sup>C</sup>	130 <sup>D</sup>	85 <sup>D</sup>	55 <sup>D</sup>	1,620 <sup>B</sup>	10,844	38.3
<b>Total</b>	<b>5,145<sup>A</sup></b>	<b>10,055<sup>A</sup></b>	<b>4,485<sup>A</sup></b>	<b>4,665<sup>A</sup></b>	<b>2,990<sup>A</sup></b>	<b>27,330<sup>A</sup></b>	<b>37,991</b>	<b>18.8</b>

Table 9-7

Distribution of farms by net operating income, province and farm type — Ontario

	2003						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>6,145</b> A	<b>9,365</b> A	<b>2,560</b> A	<b>1,920</b> A	<b>1,670</b> A	<b>21,670</b> A	<b>28,400</b>	<b>28.4</b>
Oilseed and grain farming	3,870 B	6,670 A	1,765 B	1,205 B	745 B	14,255 A	21,495	27.1
Potato farming	F	F	x	x	45 C	320 E	40,820	21.9
Other vegetable (except potato) and melon farming	265 D	345 D	165 D	130 D	190 B	1,095 B	50,732	24.2
Fruit and tree nut farming	425 B	405 D	145 D	110 D	95 C	1,180 B	17,003	36.0
Greenhouse, nursery and floriculture production	370 D	425 D	95 C	140 D	280 A	1,315 B	94,326	28.1
Other crop farming	1,145 C	1,345 C	370 C	325 B	315 B	3,495 B	27,449	32.8
<b>Animal production</b>	<b>8,750</b> A	<b>7,020</b> A	<b>2,640</b> B	<b>2,885</b> A	<b>2,530</b> A	<b>23,820</b> A	<b>25,234</b>	<b>36.7</b>
Beef cattle ranching and farming, including feedlots	5,150 A	3,490 B	690 B	400 B	305 B	10,025 A	3,350	51.4
Dairy cattle and milk production	370 C	1,060 C	1,145 B	1,700 A	1,325 A	5,595 A	72,674	6.6
Hog and pig farming	480 B	600 D	265 C	295 B	270 B	1,920 B	18,505	25.0
Poultry and egg production	310 C	350 D	275 D	385 B	495 B	1,815 A	80,531	17.1
Other animal production	2,440 B	1,525 C	260 E	105 D	130 C	4,460 B	-4,704	54.7
<b>Total</b>	<b>14,890</b> A	<b>16,385</b> A	<b>5,200</b> A	<b>4,810</b> A	<b>4,195</b> A	<b>45,485</b> A	<b>26,742</b>	<b>32.7</b>

Table 9-8

Distribution of farms by net operating income, province and farm type — Manitoba

	2003						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number					\$	%	
<b>Crop production</b>	<b>2,355</b> A	<b>4,095</b> A	<b>1,700</b> A	<b>1,410</b> A	<b>1,135</b> A	<b>10,690</b> A	<b>37,711</b>	<b>22.0</b>
Oilseed and grain farming	1,940 A	3,465 A	1,580 A	1,350 A	1,015 A	9,350 A	36,937	20.7
Potato farming	x	F	x	x	70 A	140 C	287,681	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	45 D	63,042	x
Fruit and tree nut farming	x	x	0	0	0	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	65 B	61,751	x
Other crop farming	350 C	550 C	85 D	50 C	25 B	1,070 B	9,427	32.7
<b>Animal production</b>	<b>3,435</b> A	<b>2,920</b> A	<b>965</b> A	<b>685</b> A	<b>655</b> A	<b>8,660</b> A	<b>25,042</b>	<b>39.7</b>
Beef cattle ranching and farming, including feedlots	2,870 A	2,345 A	610 B	230 B	135 B	6,175 A	4,538	46.5
Dairy cattle and milk production	35 C	70 D	110 C	130 B	145 A	495 A	82,291	7.1
Hog and pig farming	210 B	220 C	80 B	95 B	165 A	765 A	107,077	27.5
Poultry and egg production	35 D	65 C	55 D	100 C	45 B	300 B	56,793	11.7
Other animal production	295 C	215 C	115 D	140 C	160 B	920 B	53,521	32.1
<b>Total</b>	<b>5,790</b> A	<b>7,010</b> A	<b>2,660</b> A	<b>2,100</b> A	<b>1,790</b> A	<b>19,345</b> A	<b>32,041</b>	<b>29.9</b>

Table 9-9

## Distribution of farms by net operating income, province and farm type — Saskatchewan

	2003						Average net operating income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
<b>Crop production</b>	<b>8,590</b> A	<b>15,365</b> A	<b>5,860</b> A	<b>3,735</b> A	<b>2,080</b> A	<b>35,630</b> A	<b>23,144</b>	<b>24.1</b>
Oilseed and grain farming	7,840	14,320	5,595	3,595	1,990	33,350	23,842	23.5
Potato farming	x	x	x	x	x	25	82,841	x
Other vegetable (except potato) and melon farming	x	x	0	x	0	x	x	x
Fruit and tree nut farming	x	x	x	0	x	x	x	x
Greenhouse, nursery and floriculture production	x	40	x	x	x	95	27,967	x
Other crop farming	705	985	235	120	75	2,115	11,408	33.3
<b>Animal production</b>	<b>5,970</b> A	<b>5,885</b> A	<b>1,630</b> B	<b>860</b> B	<b>555</b> B	<b>14,895</b> A	<b>9,572</b>	<b>40.1</b>
Beef cattle ranching and farming, including feedlots	5,330	5,390	1,405	635	300	13,070	5,468	40.8
Dairy cattle and milk production	x	x	35	90	70	230	83,700	x
Hog and pig farming	105	F	x	x	30	255	-2,123	41.2
Poultry and egg production	F	x	25	F	x	175	36,894	40.0
Other animal production	445	375	130	75	135	1,170	39,377	38.0
<b>Total</b>	<b>14,555</b> A	<b>21,260</b> A	<b>7,475</b> A	<b>4,600</b> A	<b>2,635</b> A	<b>50,525</b> A	<b>19,143</b>	<b>28.8</b>

Table 9-10

## Distribution of farms by net operating income, province and farm type — Alberta

	2003						Average net operating income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
<b>Crop production</b>	<b>5,915</b> A	<b>8,275</b> A	<b>3,570</b> B	<b>2,305</b> A	<b>1,675</b> A	<b>21,750</b> A	<b>27,217</b>	<b>27.2</b>
Oilseed and grain farming	3,995	5,595	2,875	1,910	1,350	15,735	30,927	25.4
Potato farming	x	x	x	x	40	90	180,644	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	50	72,909	x
Fruit and tree nut farming	x	F	x	0	0	F	F	x
Greenhouse, nursery and floriculture production	F	175	30	40	50	365	45,765	19.2
Other crop farming	1,800	2,450	660	330	225	5,460	12,490	33.0
<b>Animal production</b>	<b>11,415</b> A	<b>9,340</b> A	<b>2,945</b> B	<b>1,790</b> A	<b>1,645</b> A	<b>27,140</b> A	<b>15,232</b>	<b>42.1</b>
Beef cattle ranching and farming, including feedlots	9,705	8,615	2,475	1,360	1,050	23,210	9,030	41.8
Dairy cattle and milk production	45	45	85	175	270	625	122,491	7.2
Hog and pig farming	175	155	90	85	85	590	27,085	29.7
Poultry and egg production	95	85	45	65	55	350	63,785	27.1
Other animal production	1,390	445	245	100	190	2,365	37,589	58.8
<b>Total</b>	<b>17,325</b> A	<b>17,615</b> A	<b>6,520</b> A	<b>4,100</b> A	<b>3,315</b> A	<b>48,885</b> A	<b>20,564</b>	<b>35.4</b>

Table 9-11

## Distribution of farms by net operating income, province and farm type — British Columbia

	2003						Average net operating Income	Farms with negative or zero net operating income	
	Net operating income group					Total			
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over				
	number					\$	%		
<b>Crop production</b>	<b>1,325</b> A	<b>2,050</b> A	<b>630</b> B	<b>375</b> A	<b>355</b> A	<b>4,740</b> A	<b>31,510</b>	<b>28.0</b>	
Oilseed and grain farming	135 C	280 C	90 D	35 C	35 C	570 B	21,523	23.7	
Potato farming	x	35 E	x	x	x	85 D	65,564	x	
Other vegetable (except potato) and melon farming	95 D	195 C	35 D	x	x	380 B	23,451	25.0	
Fruit and tree nut farming	540 B	865 B	265 B	170 B	120 A	1,965 A	23,958	27.5	
Greenhouse, nursery and floriculture production	180 B	225 C	120 C	75 B	140 A	730 A	86,969	24.7	
Other crop farming	370 B	445 B	105 C	60 C	x	1,005 B	11,665	36.8	
<b>Animal production</b>	<b>2,435</b> A	<b>1,675</b> A	<b>485</b> B	<b>485</b> A	<b>595</b> A	<b>5,685</b> A	<b>20,332</b>	<b>42.8</b>	
Beef cattle ranching and farming, including feedlots	1,510 A	965 B	225 B	160 B	80 B	2,940 A	277	51.4	
Dairy cattle and milk production	50 C	70 C	80 C	165 B	340 A	700 A	122,062	7.1	
Hog and pig farming	40 B	x	x	x	x	90 B	11,017	44.4	
Poultry and egg production	195 B	160 C	70 B	125 B	155 A	715 A	51,880	27.3	
Other animal production	640 B	455 B	95 D	35 D	x	1,250 B	-6,808	51.2	
<b>Total</b>	<b>3,765</b> A	<b>3,730</b> A	<b>1,120</b> A	<b>855</b> A	<b>945</b> A	<b>10,420</b> A	<b>25,414</b>	<b>36.1</b>	

Table 10-1

## Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues from \$10,000 to \$49,999

	2003						Average net operating Income	Farms with negative or zero net operating income	
	Net operating income group					Total			
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over				
	number					\$	%		
<b>Crop production</b>	<b>16,935</b> A	<b>28,215</b> A	<b>1,950</b> C	...	...	<b>47,100</b> A	<b>2,206</b>	<b>36.0</b>	
Oilseed and grain farming	10,970 A	19,065 A	1,615 C	...	...	31,650 A	3,180	34.7	
Potato farming	95 E	240 E	x	...	...	355 D	4,837	26.8	
Other vegetable (except potato) and melon farming	405 D	575 C	x	...	...	1,000 B	527	40.5	
Fruit and tree nut farming	800 B	1,390 B	60 E	...	...	2,255 B	1,526	35.5	
Greenhouse, nursery and floriculture production	425 D	850 C	x	...	...	1,290 C	944	32.9	
Other crop farming	4,235 B	6,085 B	230 E	...	...	10,555 A	-347	40.1	
<b>Animal production</b>	<b>23,195</b> A	<b>18,735</b> A	<b>930</b> D	...	...	<b>42,860</b> A	<b>-4,405</b>	<b>54.1</b>	
Beef cattle ranching and farming, including feedlots	17,855 A	14,665 A	590 D	...	...	33,110 A	-4,205	53.9	
Dairy cattle and milk production	115 D	535 D	F	...	...	820 D	11,546	14.0	
Hog and pig farming	275 B	505 D	F	...	...	805 C	2,856	34.2	
Poultry and egg production	355 C	295 C	F	...	...	705 C	1,142	50.4	
Other animal production	4,595 B	2,735 B	90 E	...	...	7,415 A	-8,380	62.0	
<b>Total</b>	<b>40,125</b> A	<b>46,945</b> A	<b>2,875</b> B	...	...	<b>89,950</b> A	<b>-944</b>	<b>44.6</b>	

Table 10-2

**Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues from \$50,000 to \$99,999**

	2003					Total	Average net operating income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number						\$	%
<b>Crop production</b>	<b>4,785</b> A	<b>9,840</b> A	<b>4,575</b> A	<b>870</b> C	...	<b>20,075</b> A	<b>11,593</b>	<b>23.8</b>
Oilseed and grain farming	3,750 A	7,445 A	3,480 A	720 C	...	15,400 A	11,725	24.4
Potato farming	35 D	F	35 E	x	...	210 E	13,244	16.7
Other vegetable (except potato) and melon farming	85 D	300 D	F	x	...	485 C	14,632	17.5
Fruit and tree nut farming	215 B	460 B	235 C	x	...	935 B	9,365	23.0
Greenhouse, nursery and floriculture production	95 C	230 C	90 C	0	...	420 B	7,027	22.6
Other crop farming	615 C	1,275 B	650 C	95 E	...	2,635 B	11,645	23.3
<b>Animal production</b>	<b>5,555</b> A	<b>7,615</b> A	<b>2,915</b> B	<b>415</b> C	...	<b>16,500</b> A	<b>2,845</b>	<b>33.7</b>
Beef cattle ranching and farming, including feedlots	4,375 A	5,940 A	1,975 B	270 D	...	12,555 A	1,798	34.8
Dairy cattle and milk production	140 D	530 C	385 C	30 E	...	1,090 B	15,680	12.8
Hog and pig farming	130 D	275 D	90 D	x	...	515 C	6,644	25.2
Poultry and egg production	75 E	120 D	45 E	F	...	270 D	11,547	27.8
Other animal production	830 C	755 C	415 D	65 E	...	2,075 B	381	40.0
<b>Total</b>	<b>10,345</b> A	<b>17,460</b> A	<b>7,485</b> A	<b>1,290</b> B	...	<b>36,570</b> A	<b>7,646</b>	<b>28.3</b>

Table 10-3

**Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues from \$100,000 to \$249,999**

	2003					Total	Average net operating income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
	number						\$	%
<b>Crop production</b>	<b>3,640</b> A	<b>5,905</b> A	<b>7,585</b> A	<b>5,505</b> A	<b>815</b> B	<b>23,455</b> A	<b>30,103</b>	<b>15.5</b>
Oilseed and grain farming	2,800 A	4,635 A	6,105 A	4,495 A	630 B	18,665 A	30,986	15.0
Potato farming	50 C	75 D	60 C	60 C	x	270 B	25,040	18.5
Other vegetable (except potato) and melon farming	85 D	145 C	170 C	100 D	F	525 B	30,594	16.2
Fruit and tree nut farming	220 C	225 B	240 B	180 B	40 D	890 A	19,573	24.7
Greenhouse, nursery and floriculture production	120 D	270 D	210 C	115 D	x	740 B	26,150	16.2
Other crop farming	365 B	560 B	795 B	560 B	70 E	2,355 A	28,789	15.5
<b>Animal production</b>	<b>3,785</b> A	<b>4,855</b> A	<b>5,715</b> A	<b>4,665</b> A	<b>645</b> B	<b>19,670</b> A	<b>25,343</b>	<b>19.2</b>
Beef cattle ranching and farming, including feedlots	2,655 A	2,830 A	2,750 A	1,675 A	330 C	10,240 A	17,305	25.9
Dairy cattle and milk production	345 C	1,115 B	2,130 A	2,415 A	195 C	6,200 A	44,159	5.6
Hog and pig farming	275 B	365 C	325 C	205 C	x	1,200 B	16,456	22.9
Poultry and egg production	100 D	190 D	125 D	125 D	x	555 B	26,932	18.0
Other animal production	410 C	355 C	375 C	235 C	85 D	1,480 B	8,651	27.7
<b>Total</b>	<b>7,425</b> A	<b>10,765</b> A	<b>13,300</b> A	<b>10,165</b> A	<b>1,455</b> B	<b>43,130</b> A	<b>27,932</b>	<b>17.2</b>

Table 10-4

**Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues from \$250,000 to \$499,999**

	2003						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
number						\$	%	
<b>Crop production</b>	<b>1,285</b> A	<b>970</b> A	<b>1,535</b> A	<b>3,525</b> A	<b>3,050</b> A	<b>10,370</b> A	<b>67,922</b>	<b>12.4</b>
Oilseed and grain farming	915 A	645 A	1,150 A	2,785 A	2,440 A	7,925 A	70,736	11.5
Potato farming	45 C	25 D	35 D	65 B	70 B	245 B	57,613	18.4
Other vegetable (except potato) and melon farming	40 D	25 B	65 D	95 D	60 D	285 B	55,310	14.0
Fruit and tree nut farming	50 D	55 C	55 D	120 C	95 C	375 B	57,235	13.3
Greenhouse, nursery and floriculture production	95 D	110 D	70 D	140 C	50 D	460 B	35,707	20.7
Other crop farming	135 D	105 D	155 C	320 B	350 B	1,080 A	70,344	12.5
<b>Animal production</b>	<b>1,605</b> A	<b>1,265</b> A	<b>1,955</b> A	<b>4,360</b> A	<b>2,820</b> A	<b>12,005</b> A	<b>57,984</b>	<b>13.4</b>
Beef cattle ranching and farming, including feedlots	840 B	470 B	585 B	845 A	610 B	3,350 A	35,358	25.1
Dairy cattle and milk production	250 C	345 B	690 B	2,595 A	1,795 A	5,665 A	81,161	4.4
Hog and pig farming	265 B	220 B	300 B	325 B	105 C	1,210 A	30,137	21.9
Poultry and egg production	145 C	185 C	275 B	400 B	115 D	1,120 A	46,293	12.9
Other animal production	115 C	55 E	95 D	190 C	190 C	645 B	44,609	17.8
<b>Total</b>	<b>2,895</b> A	<b>2,240</b> A	<b>3,495</b> A	<b>7,875</b> A	<b>5,865</b> A	<b>22,370</b> A	<b>62,590</b>	<b>12.9</b>

Table 10-5

**Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues of \$500,000 and over**

	2003						Average net operating income	Farms with negative or zero net operating income
	Net operating income group					Total		
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
number						\$	%	
<b>Crop production</b>	<b>695</b> A	<b>235</b> B	<b>335</b> A	<b>840</b> A	<b>4,065</b> A	<b>6,175</b> A	<b>193,647</b>	<b>11.3</b>
Oilseed and grain farming	330 A	120 B	165 B	510 A	2,365 A	3,500 A	176,739	9.4
Potato farming	75 A	x	30 D	60 B	405 A	595 A	246,015	12.6
Other vegetable (except potato) and melon farming	35 C	x	30 D	45 D	265 A	380 A	190,226	9.2
Fruit and tree nut farming	50 D	x	x	35 D	170 B	280 B	185,843	17.9
Greenhouse, nursery and floriculture production	150 B	60 C	65 C	115 B	545 A	935 A	235,087	16.0
Other crop farming	55 C	x	x	75 C	305 B	485 A	178,106	11.3
<b>Animal production</b>	<b>1,585</b> A	<b>540</b> A	<b>630</b> A	<b>1,515</b> A	<b>5,115</b> A	<b>9,395</b> A	<b>139,697</b>	<b>16.9</b>
Beef cattle ranching and farming, including feedlots	685 A	200 B	200 B	375 A	1,095 A	2,560 A	91,822	26.8
Dairy cattle and milk production	100 B	50 C	105 C	330 B	1,805 A	2,390 A	181,033	4.2
Hog and pig farming	520 A	130 B	155 B	375 A	820 A	2,000 A	81,096	26.0
Poultry and egg production	200 B	135 B	145 B	380 A	965 A	1,815 A	158,217	11.0
Other animal production	80 B	x	25 C	60 C	430 A	630 A	311,583	12.7
<b>Total</b>	<b>2,280</b> A	<b>780</b> A	<b>970</b> A	<b>2,360</b> A	<b>9,180</b> A	<b>15,565</b> A	<b>161,090</b>	<b>14.6</b>



Table 11-1

## Average operating revenues and expenses by province (or region) for selected farm types — Oilseed and grain farming

	2003							
	Atlantic provinces	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	120 <sup>C</sup>	3,755 <sup>A</sup>	14,255 <sup>A</sup>	9,350 <sup>A</sup>	33,350 <sup>A</sup>	15,735 <sup>A</sup>	570 <sup>B</sup>	77,135 <sup>A</sup>
<b>Distribution by province (%)</b>	0.2	4.9	18.5	12.1	43.2	20.4	0.7	100.0
	Average per farm (\$)							
<b>Total operating revenues</b>	97,863 <sup>B</sup>	155,010 <sup>A</sup>	113,825 <sup>A</sup>	195,510 <sup>A</sup>	125,618 <sup>A</sup>	150,345 <sup>A</sup>	103,076 <sup>B</sup>	138,173 <sup>A</sup>
<b>Total crop revenues</b>	61,178 <sup>B</sup>	103,438 <sup>A</sup>	82,529 <sup>A</sup>	152,856 <sup>A</sup>	77,617 <sup>A</sup>	93,373 <sup>A</sup>	76,456 <sup>B</sup>	92,080 <sup>A</sup>
Total grains and oilseeds	55,247 <sup>B</sup>	99,132 <sup>A</sup>	78,554 <sup>A</sup>	149,329 <sup>A</sup>	75,954 <sup>A</sup>	87,702 <sup>A</sup>	69,746 <sup>B</sup>	88,774 <sup>A</sup>
Total other crops	5,931 <sup>D</sup>	4,306 <sup>B</sup>	3,975 <sup>B</sup>	3,527 <sup>A</sup>	1,663 <sup>A</sup>	5,671 <sup>A</sup>	6,710 <sup>B</sup>	3,307 <sup>A</sup>
Potatoes	x	x	31 <sup>A</sup>	268 <sup>B</sup>	x	x	0	47 <sup>A</sup>
Fruits	x	F	89 <sup>D</sup>	6 <sup>A</sup>	1 <sup>A</sup>	x	x	34 <sup>D</sup>
Vegetables	x	1,960 <sup>C</sup>	1,487 <sup>C</sup>	23 <sup>C</sup>	9 <sup>A</sup>	64 <sup>D</sup>	431 <sup>E</sup>	395 <sup>B</sup>
Tobacco	0	x	176 <sup>D</sup>	0	0	0	0	33 <sup>D</sup>
Greenhouse, nursery and floriculture products	x	67 <sup>E</sup>	79 <sup>E</sup>	131 <sup>C</sup>	69 <sup>A</sup>	35 <sup>A</sup>	x	72 <sup>B</sup>
Forage crops (including seeds)	2,979 <sup>D</sup>	1,268 <sup>C</sup>	1,901 <sup>A</sup>	3,038 <sup>A</sup>	1,570 <sup>A</sup>	5,165 <sup>A</sup>	6,132 <sup>B</sup>	2,564 <sup>A</sup>
Other crops	x	695 <sup>E</sup>	213 <sup>D</sup>	62 <sup>E</sup>	x	394 <sup>C</sup>	0	162 <sup>C</sup>
<b>Total livestock and product revenues</b>	2,039 <sup>C</sup>	5,303 <sup>B</sup>	5,792 <sup>A</sup>	12,597 <sup>A</sup>	5,731 <sup>A</sup>	10,008 <sup>A</sup>	3,352 <sup>C</sup>	7,403 <sup>A</sup>
Cattle	1,092 <sup>C</sup>	1,867 <sup>C</sup>	3,295 <sup>B</sup>	9,316 <sup>A</sup>	5,276 <sup>A</sup>	8,403 <sup>A</sup>	3,306 <sup>C</sup>	5,850 <sup>A</sup>
Hogs	x	1,071 <sup>D</sup>	970 <sup>C</sup>	2,075 <sup>A</sup>	154 <sup>B</sup>	909 <sup>B</sup>	x	736 <sup>A</sup>
Poultry and eggs	F	366 <sup>E</sup>	779 <sup>D</sup>	458 <sup>C</sup>	61 <sup>C</sup>	209 <sup>A</sup>	x	287 <sup>B</sup>
Dairy products and subsidies	0	1,696 <sup>D</sup>	511 <sup>D</sup>	315 <sup>C</sup>	71 <sup>A</sup>	294 <sup>A</sup>	0	306 <sup>B</sup>
Other livestock and products	x	303 <sup>E</sup>	237 <sup>D</sup>	432 <sup>C</sup>	170 <sup>C</sup>	193 <sup>D</sup>	14 <sup>B</sup>	224 <sup>B</sup>
<b>Program payments and insurance proceeds</b>	8,782 <sup>C</sup>	24,368 <sup>A</sup>	11,369 <sup>A</sup>	15,489 <sup>A</sup>	27,696 <sup>A</sup>	29,088 <sup>A</sup>	8,316 <sup>C</sup>	23,147 <sup>A</sup>
<b>Total other revenues</b>	25,864 <sup>C</sup>	21,900 <sup>A</sup>	14,134 <sup>A</sup>	14,568 <sup>A</sup>	14,573 <sup>A</sup>	17,876 <sup>A</sup>	14,951 <sup>C</sup>	15,543 <sup>A</sup>
Custom work and machine rental	14,087 <sup>C</sup>	16,403 <sup>B</sup>	10,293 <sup>A</sup>	5,929 <sup>A</sup>	4,647 <sup>A</sup>	7,285 <sup>B</sup>	5,272 <sup>D</sup>	6,976 <sup>A</sup>
Rental income	5,398 <sup>D</sup>	1,882 <sup>C</sup>	1,542 <sup>B</sup>	1,227 <sup>B</sup>	1,694 <sup>B</sup>	4,979 <sup>A</sup>	5,135 <sup>C</sup>	2,320 <sup>A</sup>
Miscellaneous revenues	F	3,615 <sup>B</sup>	2,300 <sup>B</sup>	7,412 <sup>A</sup>	8,232 <sup>A</sup>	5,611 <sup>A</sup>	4,544 <sup>D</sup>	6,247 <sup>A</sup>
<b>Total operating expenses</b>	85,023 <sup>B</sup>	130,827 <sup>A</sup>	92,329 <sup>A</sup>	158,574 <sup>A</sup>	101,776 <sup>A</sup>	119,418 <sup>A</sup>	81,552 <sup>B</sup>	111,751 <sup>A</sup>
<b>Total crop expenses</b>	20,847 <sup>B</sup>	37,941 <sup>A</sup>	27,794 <sup>A</sup>	63,155 <sup>A</sup>	38,193 <sup>A</sup>	39,701 <sup>A</sup>	27,874 <sup>B</sup>	39,488 <sup>A</sup>
Fertilizer and lime	7,759 <sup>B</sup>	16,922 <sup>A</sup>	12,077 <sup>A</sup>	30,637 <sup>A</sup>	17,097 <sup>A</sup>	21,200 <sup>A</sup>	14,874 <sup>B</sup>	18,607 <sup>A</sup>
Pesticides	5,481 <sup>C</sup>	5,724 <sup>A</sup>	6,212 <sup>A</sup>	20,204 <sup>A</sup>	15,043 <sup>A</sup>	11,823 <sup>A</sup>	7,658 <sup>B</sup>	12,856 <sup>A</sup>
Seed and plants	7,194 <sup>C</sup>	15,031 <sup>A</sup>	9,337 <sup>A</sup>	12,176 <sup>A</sup>	5,980 <sup>A</sup>	6,517 <sup>A</sup>	5,174 <sup>B</sup>	7,898 <sup>A</sup>
Other crop expenses	413 <sup>B</sup>	263 <sup>D</sup>	167 <sup>B</sup>	138 <sup>B</sup>	73 <sup>B</sup>	161 <sup>C</sup>	169 <sup>E</sup>	127 <sup>A</sup>
<b>Total livestock expenses</b>	1,594 <sup>D</sup>	4,207 <sup>D</sup>	4,453 <sup>A</sup>	7,506 <sup>A</sup>	3,425 <sup>A</sup>	7,944 <sup>A</sup>	2,566 <sup>D</sup>	5,060 <sup>A</sup>
Cattle purchases	200 <sup>E</sup>	F	1,345 <sup>B</sup>	2,930 <sup>A</sup>	1,743 <sup>A</sup>	3,881 <sup>A</sup>	1,311 <sup>C</sup>	2,233 <sup>A</sup>
Hog purchases	x	231 <sup>D</sup>	254 <sup>D</sup>	542 <sup>A</sup>	22 <sup>A</sup>	F	0	190 <sup>C</sup>
Poultry and egg purchases	x	65 <sup>E</sup>	156 <sup>D</sup>	65 <sup>C</sup>	x	x	0	48 <sup>C</sup>
Other livestock purchases	x	F	110 <sup>D</sup>	153 <sup>D</sup>	70 <sup>C</sup>	121 <sup>C</sup>	F	100 <sup>B</sup>
Feed, supplements, straw and bedding	899 <sup>E</sup>	1,889 <sup>B</sup>	2,283 <sup>B</sup>	3,172 <sup>A</sup>	1,200 <sup>A</sup>	3,132 <sup>A</sup>	715 <sup>E</sup>	2,063 <sup>A</sup>
Veterinary fees, medicine and breeding fees	95 <sup>D</sup>	384 <sup>D</sup>	293 <sup>B</sup>	644 <sup>A</sup>	382 <sup>A</sup>	507 <sup>B</sup>	360 <sup>E</sup>	422 <sup>A</sup>
Other livestock expenses	0	17 <sup>E</sup>	13 <sup>D</sup>	0	x	x	0	4 <sup>C</sup>
<b>Total machinery expenses</b>	15,337 <sup>B</sup>	17,078 <sup>A</sup>	13,607 <sup>A</sup>	23,579 <sup>A</sup>	17,188 <sup>A</sup>	18,764 <sup>A</sup>	14,136 <sup>B</sup>	17,591 <sup>A</sup>
Small tools	299 <sup>B</sup>	223 <sup>B</sup>	464 <sup>A</sup>	511 <sup>A</sup>	561 <sup>A</sup>	544 <sup>A</sup>	364 <sup>B</sup>	515 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	6,475 <sup>B</sup>	6,440 <sup>A</sup>	5,541 <sup>A</sup>	10,494 <sup>A</sup>	7,833 <sup>A</sup>	7,886 <sup>A</sup>	5,826 <sup>B</sup>	7,658 <sup>A</sup>
Repairs, licenses and insurance	8,563 <sup>B</sup>	10,415 <sup>A</sup>	7,602 <sup>A</sup>	12,574 <sup>A</sup>	8,794 <sup>A</sup>	10,334 <sup>A</sup>	7,946 <sup>B</sup>	9,418 <sup>A</sup>
<b>Total general expenses</b>	47,245 <sup>B</sup>	71,601 <sup>A</sup>	46,475 <sup>A</sup>	64,334 <sup>A</sup>	42,970 <sup>A</sup>	53,009 <sup>A</sup>	36,976 <sup>B</sup>	49,612 <sup>A</sup>
Salaries (including CPP, QPP, EI)	14,538 <sup>C</sup>	8,336 <sup>B</sup>	6,554 <sup>A</sup>	10,171 <sup>A</sup>	5,592 <sup>A</sup>	8,071 <sup>A</sup>	8,274 <sup>B</sup>	6,998 <sup>A</sup>
Rent	2,741 <sup>C</sup>	6,946 <sup>A</sup>	8,173 <sup>A</sup>	10,747 <sup>A</sup>	4,626 <sup>A</sup>	6,284 <sup>A</sup>	2,775 <sup>B</sup>	6,458 <sup>A</sup>
Insurance	2,393 <sup>B</sup>	4,166 <sup>A</sup>	2,674 <sup>A</sup>	3,109 <sup>A</sup>	1,727 <sup>A</sup>	2,982 <sup>A</sup>	1,331 <sup>B</sup>	2,442 <sup>A</sup>
Utilities	2,090 <sup>B</sup>	5,602 <sup>A</sup>	2,541 <sup>A</sup>	2,778 <sup>A</sup>	2,353 <sup>A</sup>	3,460 <sup>A</sup>	1,630 <sup>B</sup>	2,818 <sup>A</sup>
Custom work and machine rental	8,669 <sup>C</sup>	11,746 <sup>A</sup>	8,826 <sup>A</sup>	10,373 <sup>A</sup>	7,528 <sup>A</sup>	9,253 <sup>A</sup>	8,388 <sup>B</sup>	8,678 <sup>A</sup>
Net interest expenses	6,586 <sup>B</sup>	14,769 <sup>A</sup>	7,051 <sup>A</sup>	8,544 <sup>A</sup>	6,215 <sup>A</sup>	7,761 <sup>A</sup>	4,477 <sup>B</sup>	7,372 <sup>A</sup>
Net property taxes	1,333 <sup>C</sup>	4,410 <sup>A</sup>	2,419 <sup>A</sup>	4,187 <sup>A</sup>	4,353 <sup>A</sup>	2,234 <sup>A</sup>	2,025 <sup>C</sup>	3,524 <sup>A</sup>
Building and fence repairs	2,120 <sup>D</sup>	2,949 <sup>A</sup>	1,823 <sup>A</sup>	1,929 <sup>A</sup>	1,130 <sup>A</sup>	1,612 <sup>A</sup>	1,162 <sup>B</sup>	1,544 <sup>A</sup>
Marketing expenses	1,136 <sup>D</sup>	1,075 <sup>B</sup>	778 <sup>A</sup>	3,539 <sup>A</sup>	1,723 <sup>A</sup>	1,728 <sup>A</sup>	1,653 <sup>C</sup>	1,736 <sup>A</sup>
Miscellaneous expenses	5,639 <sup>B</sup>	11,603 <sup>A</sup>	5,637 <sup>A</sup>	8,957 <sup>A</sup>	7,721 <sup>A</sup>	9,625 <sup>A</sup>	5,261 <sup>B</sup>	8,041 <sup>A</sup>
<b>Net operating income</b>	12,840	24,183	21,495	36,937	23,842	30,927	21,523	26,422
Adjustment for capital cost allowance (CCA)	9,680 <sup>C</sup>	20,378 <sup>A</sup>	14,476 <sup>A</sup>	23,339 <sup>A</sup>	16,280 <sup>A</sup>	22,609 <sup>A</sup>	15,699 <sup>B</sup>	18,278 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	3,160	3,805	7,019	13,598	7,562	8,318	5,825	8,144
	Operating margins per dollar of revenue							
Operating margin	0.13	0.16	0.19	0.19	0.19	0.21	0.21	0.19
Operating margin adjusted for CCA	0.03	0.02	0.06	0.07	0.06	0.06	0.06	0.06

Table 11-2

Average operating revenues and expenses by province (or region) for selected farm types — Potato farming

	2003										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	x	385 <sup>A</sup>	x	265 <sup>A</sup>	335 <sup>C</sup>	320 <sup>E</sup>	140 <sup>C</sup>	25 <sup>C</sup>	90 <sup>B</sup>	85 <sup>D</sup>	1,670 <sup>B</sup>
<b>Distribution by province (%)</b>	x	23.1	x	15.9	20.1	19.2	8.4	1.5	5.4	5.1	100.0
	Average per farm (\$)										
<b>Total operating revenues</b>	x	581,131 <sup>A</sup>	x	596,129 <sup>A</sup>	397,555 <sup>C</sup>	382,905 <sup>D</sup>	1,367,997 <sup>C</sup>	632,973 <sup>B</sup>	1,198,869 <sup>B</sup>	432,170 <sup>D</sup>	598,228 <sup>B</sup>
<b>Total crop revenues</b>	x	490,639 <sup>A</sup>	x	534,799 <sup>A</sup>	356,015 <sup>C</sup>	346,707 <sup>D</sup>	1,236,431 <sup>C</sup>	561,555 <sup>B</sup>	1,031,774 <sup>B</sup>	396,742 <sup>D</sup>	528,388 <sup>B</sup>
Total grains and oilseeds	x	18,918 <sup>A</sup>	x	23,703 <sup>B</sup>	15,350 <sup>C</sup>	12,524 <sup>E</sup>	228,582 <sup>C</sup>	F	97,970 <sup>B</sup>	2,820 <sup>D</sup>	38,925 <sup>B</sup>
Total other crops	x	471,721 <sup>A</sup>	x	511,096 <sup>A</sup>	340,665 <sup>C</sup>	334,183 <sup>D</sup>	1,007,849 <sup>C</sup>	528,818 <sup>B</sup>	933,804 <sup>B</sup>	393,922 <sup>D</sup>	489,463 <sup>B</sup>
Potatoes	x	465,462 <sup>A</sup>	x	501,542 <sup>A</sup>	336,375 <sup>C</sup>	319,285 <sup>D</sup>	1,003,584 <sup>C</sup>	515,757 <sup>B</sup>	897,552 <sup>B</sup>	363,926 <sup>D</sup>	478,435 <sup>B</sup>
Fruits	x	x	x	237 <sup>D</sup>	F	x	x	0	0	2,180 <sup>D</sup>	471 <sup>E</sup>
Vegetables	x	x	x	3,742 <sup>B</sup>	F	12,840 <sup>E</sup>	x	x	9,907 <sup>B</sup>	23,666 <sup>D</sup>	5,991 <sup>C</sup>
Tobacco	x	0	x	0	0	x	0	0	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	x	x	x	0	x	x	x	312 <sup>C</sup>
Forage crops (including seeds)	x	5,240 <sup>A</sup>	x	x	371 <sup>E</sup>	875 <sup>E</sup>	1,632 <sup>B</sup>	5,963 <sup>C</sup>	18,262 <sup>C</sup>	1,449 <sup>D</sup>	3,711 <sup>B</sup>
Other crops	x	0	x	x	x	x	x	0	x	x	x
<b>Total livestock and product revenues</b>	x	39,470 <sup>B</sup>	x	14,580 <sup>B</sup>	F	6,265 <sup>E</sup>	31,443 <sup>C</sup>	x	x	6,035 <sup>E</sup>	16,935 <sup>B</sup>
Cattle	x	31,987 <sup>B</sup>	x	8,859 <sup>B</sup>	881 <sup>E</sup>	x	18,140 <sup>C</sup>	x	x	3,737 <sup>E</sup>	12,186 <sup>B</sup>
Hogs	x	1,591 <sup>C</sup>	x	x	x	x	x	0	x	x	x
Poultry and eggs	x	x	x	x	x	F	x	x	x	x	645 <sup>E</sup>
Dairy products and subsidies	x	5,594 <sup>B</sup>	x	5,656 <sup>C</sup>	x	0	0	0	0	x	2,600 <sup>C</sup>
Other livestock and products	x	x	x	0	x	x	x	0	x	x	x
<b>Program payments and insurance proceeds</b>	x	29,632 <sup>A</sup>	x	22,236 <sup>A</sup>	21,253 <sup>C</sup>	21,166 <sup>D</sup>	49,198 <sup>C</sup>	35,037 <sup>C</sup>	x	10,922 <sup>D</sup>	30,080 <sup>B</sup>
<b>Total other revenues</b>	x	21,390 <sup>A</sup>	x	24,514 <sup>B</sup>	16,691 <sup>D</sup>	8,767 <sup>E</sup>	50,926 <sup>C</sup>	x	53,775 <sup>B</sup>	18,471 <sup>D</sup>	22,826 <sup>B</sup>
Custom work and machine rental	x	18,503 <sup>A</sup>	x	14,486 <sup>C</sup>	12,821 <sup>D</sup>	4,383 <sup>E</sup>	31,283 <sup>C</sup>	x	28,313 <sup>C</sup>	14,512 <sup>D</sup>	15,459 <sup>B</sup>
Rental income	x	1,472 <sup>B</sup>	x	2,136 <sup>B</sup>	2,013 <sup>D</sup>	1,479 <sup>E</sup>	10,661 <sup>C</sup>	x	18,224 <sup>B</sup>	2,832 <sup>D</sup>	3,452 <sup>B</sup>
Miscellaneous revenues	x	1,415 <sup>A</sup>	x	7,892 <sup>B</sup>	1,856 <sup>D</sup>	F	8,982 <sup>C</sup>	4,688 <sup>E</sup>	9,239 <sup>B</sup>	1,126 <sup>D</sup>	3,915 <sup>B</sup>
<b>Total operating expenses</b>	x	492,558 <sup>A</sup>	x	461,387 <sup>A</sup>	328,560 <sup>C</sup>	342,085 <sup>D</sup>	1,080,316 <sup>C</sup>	550,132 <sup>B</sup>	1,018,225 <sup>B</sup>	366,606 <sup>D</sup>	495,261 <sup>B</sup>
<b>Total crop expenses</b>	x	179,891 <sup>A</sup>	x	163,442 <sup>A</sup>	122,719 <sup>C</sup>	139,131 <sup>D</sup>	353,957 <sup>C</sup>	139,862 <sup>B</sup>	287,195 <sup>B</sup>	91,579 <sup>D</sup>	172,057 <sup>B</sup>
Fertilizer and lime	x	69,266 <sup>A</sup>	x	52,460 <sup>A</sup>	44,373 <sup>C</sup>	45,133 <sup>D</sup>	102,252 <sup>C</sup>	34,408 <sup>C</sup>	89,160 <sup>B</sup>	26,394 <sup>D</sup>	57,505 <sup>B</sup>
Pesticides	x	53,961 <sup>A</sup>	x	49,266 <sup>A</sup>	27,214 <sup>C</sup>	33,855 <sup>D</sup>	128,417 <sup>C</sup>	37,427 <sup>C</sup>	82,938 <sup>B</sup>	21,133 <sup>D</sup>	49,550 <sup>B</sup>
Seed and plants	x	43,643 <sup>A</sup>	x	53,675 <sup>A</sup>	39,750 <sup>C</sup>	47,007 <sup>D</sup>	112,340 <sup>C</sup>	55,479 <sup>B</sup>	103,435 <sup>B</sup>	30,017 <sup>D</sup>	53,385 <sup>B</sup>
Other crop expenses	x	13,021 <sup>A</sup>	x	8,041 <sup>B</sup>	11,382 <sup>C</sup>	13,136 <sup>D</sup>	10,947 <sup>C</sup>	12,548 <sup>C</sup>	11,663 <sup>B</sup>	14,035 <sup>D</sup>	11,617 <sup>B</sup>
<b>Total livestock expenses</b>	x	25,481 <sup>B</sup>	x	5,619 <sup>B</sup>	F	3,067 <sup>E</sup>	19,815 <sup>C</sup>	x	x	2,056 <sup>D</sup>	10,344 <sup>B</sup>
Cattle purchases	x	19,119 <sup>B</sup>	x	3,307 <sup>B</sup>	F	1,147 <sup>E</sup>	1,522 <sup>E</sup>	x	x	822 <sup>E</sup>	5,861 <sup>B</sup>
Hog purchases	x	168 <sup>E</sup>	x	x	0	x	x	0	0	0	x
Poultry and egg purchases	x	36 <sup>D</sup>	x	x	x	x	x	0	x	x	106 <sup>E</sup>
Other livestock purchases	x	x	x	0	x	0	x	0	x	x	x
Feed, supplements, straw and bedding	x	5,095 <sup>A</sup>	x	1,824 <sup>B</sup>	F	977 <sup>E</sup>	10,017 <sup>C</sup>	x	x	776 <sup>D</sup>	3,110 <sup>B</sup>
Veterinary fees, medicine and breeding fees	x	962 <sup>A</sup>	x	414 <sup>B</sup>	F	x	642 <sup>C</sup>	x	F	450 <sup>D</sup>	481 <sup>B</sup>
Other livestock expenses	x	x	x	x	x	x	0	0	0	0	48 <sup>D</sup>
<b>Total machinery expenses</b>	x	64,042 <sup>A</sup>	x	72,031 <sup>A</sup>	39,789 <sup>C</sup>	35,758 <sup>E</sup>	125,604 <sup>C</sup>	x	x	36,757 <sup>D</sup>	61,172 <sup>B</sup>
Small tools	x	295 <sup>A</sup>	x	237 <sup>B</sup>	F	283 <sup>E</sup>	562 <sup>C</sup>	x	x	308 <sup>D</sup>	320 <sup>B</sup>
Net fuel expenses, machinery, truck, auto	x	25,110 <sup>A</sup>	x	26,236 <sup>A</sup>	12,638 <sup>C</sup>	13,514 <sup>D</sup>	49,268 <sup>C</sup>	26,484 <sup>D</sup>	34,640 <sup>B</sup>	12,654 <sup>D</sup>	22,364 <sup>B</sup>
Repairs, licenses and insurance	x	38,636 <sup>A</sup>	x	45,559 <sup>A</sup>	26,905 <sup>C</sup>	21,962 <sup>E</sup>	75,774 <sup>C</sup>	41,688 <sup>C</sup>	77,620 <sup>B</sup>	23,795 <sup>D</sup>	38,488 <sup>B</sup>
<b>Total general expenses</b>	x	223,144 <sup>A</sup>	x	220,295 <sup>A</sup>	163,789 <sup>C</sup>	164,128 <sup>E</sup>	580,940 <sup>C</sup>	338,413 <sup>B</sup>	606,227 <sup>B</sup>	236,213 <sup>D</sup>	251,688 <sup>B</sup>
Salaries (including CPP, QPP, EI)	x	84,109 <sup>A</sup>	x	103,975 <sup>A</sup>	65,670 <sup>C</sup>	60,623 <sup>E</sup>	194,909 <sup>C</sup>	96,740 <sup>B</sup>	166,360 <sup>B</sup>	109,463 <sup>D</sup>	94,005 <sup>B</sup>
Rent	x	27,560 <sup>A</sup>	x	14,862 <sup>B</sup>	9,460 <sup>C</sup>	22,392 <sup>E</sup>	79,992 <sup>B</sup>	42,657 <sup>C</sup>	90,497 <sup>B</sup>	16,154 <sup>D</sup>	28,266 <sup>B</sup>
Insurance	x	9,243 <sup>A</sup>	x	12,337 <sup>A</sup>	7,763 <sup>C</sup>	5,669 <sup>D</sup>	22,601 <sup>C</sup>	4,908 <sup>C</sup>	24,113 <sup>B</sup>	5,379 <sup>D</sup>	10,353 <sup>B</sup>
Utilities	x	7,399 <sup>A</sup>	x	9,404 <sup>A</sup>	6,406 <sup>C</sup>	6,788 <sup>D</sup>	24,281 <sup>C</sup>	19,386 <sup>C</sup>	40,343 <sup>B</sup>	7,917 <sup>D</sup>	10,785 <sup>B</sup>
Custom work and machine rental	x	24,985 <sup>A</sup>	x	16,432 <sup>B</sup>	16,967 <sup>C</sup>	24,863 <sup>E</sup>	101,049 <sup>C</sup>	69,053 <sup>C</sup>	106,678 <sup>B</sup>	56,383 <sup>D</sup>	35,012 <sup>B</sup>
Net interest expenses	x	35,490 <sup>A</sup>	x	29,411 <sup>A</sup>	18,521 <sup>C</sup>	19,346 <sup>E</sup>	68,679 <sup>C</sup>	37,529 <sup>D</sup>	73,426 <sup>B</sup>	10,495 <sup>D</sup>	31,373 <sup>B</sup>
Net property taxes	x	3,370 <sup>A</sup>	x	2,662 <sup>A</sup>	4,180 <sup>C</sup>	2,209 <sup>D</sup>	12,139 <sup>B</sup>	3,072 <sup>E</sup>	4,242 <sup>B</sup>	2,748 <sup>D</sup>	3,919 <sup>A</sup>
Building and fence repairs	x	5,916 <sup>A</sup>	x	7,856 <sup>A</sup>	6,532 <sup>D</sup>	3,306 <sup>E</sup>	11,043 <sup>C</sup>	5,955 <sup>C</sup>	17,000 <sup>B</sup>	5,364 <sup>D</sup>	6,817 <sup>B</sup>
Marketing expenses	x	10,552 <sup>A</sup>	x	8,872 <sup>B</sup>	9,580 <sup>C</sup>	8,045 <sup>E</sup>	21,078 <sup>C</sup>	37,320 <sup>C</sup>	30,067 <sup>B</sup>	6,042 <sup>D</sup>	11,639 <sup>B</sup>
Miscellaneous expenses	x	14,520 <sup>A</sup>	x	14,482 <sup>A</sup>	18,709 <sup>C</sup>	10,888 <sup>D</sup>	45,170 <sup>C</sup>	21,793 <sup>B</sup>	53,501 <sup>B</sup>	16,268 <sup>D</sup>	19,520 <sup>B</sup>
<b>Net operating income</b>	x	88,573	x	134,742	68,995	40,820	287,681	82,841	180,644	65,564	102,967
Adjustment for capital cost allowance (CCA)	x	51,895 <sup>A</sup>	x	67,761 <sup>A</sup>	38,394 <sup>C</sup>	38,372 <sup>D</sup>	146,114 <sup>C</sup>	65,367 <sup>C</sup>	219,011 <sup>B</sup>	31,114 <sup>D</sup>	64,991 <sup>B</sup>
<b>Net operating income adjusted for CCA</b>	x	36,678	x	66,981	30,601	2,448	141,567	17,474	-38,367	34,450	37,976
	Operating margins per dollar of revenue										
Operating margin	x	0.15	x	0.23	0.17	0.11	0.21	0.13	0.15	0.15	0.17
Operating margin adjusted for CCA	x	0.06	x	0.11	0.08	0.01	0.10	0.03	-0.03	0.08	0.06

Table 11-3

**Average operating revenues and expenses by province (or region) for selected farm types — Other vegetable (except potato) and melon farming**

	2003					Canada
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	
<b>Number of farms</b>	<b>210<sup>B</sup></b>	<b>870<sup>B</sup></b>	<b>1,095<sup>B</sup></b>	<b>130<sup>D</sup></b>	<b>380<sup>B</sup></b>	<b>2,680<sup>A</sup></b>
<b>Distribution by province (%)</b>	<b>7.8</b>	<b>32.5</b>	<b>40.9</b>	<b>4.9</b>	<b>14.2</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>138,006<sup>B</sup></b>	<b>314,349<sup>B</sup></b>	<b>317,589<sup>B</sup></b>	<b>348,086<sup>C</sup></b>	<b>190,599<sup>B</sup></b>	<b>285,750<sup>A</sup></b>
<b>Total crop revenues</b>	<b>116,156<sup>B</sup></b>	<b>286,704<sup>B</sup></b>	<b>274,711<sup>B</sup></b>	<b>322,934<sup>C</sup></b>	<b>174,874<sup>B</sup></b>	<b>254,139<sup>A</sup></b>
Total grains and oilseeds	1,599 <sup>C</sup>	6,711 <sup>C</sup>	29,673 <sup>C</sup>	16,529 <sup>D</sup>	F	15,402 <sup>B</sup>
Total other crops	114,557 <sup>B</sup>	279,993 <sup>B</sup>	245,037 <sup>B</sup>	306,406 <sup>C</sup>	173,516 <sup>B</sup>	238,737 <sup>A</sup>
Potatoes	5,510 <sup>C</sup>	2,387 <sup>C</sup>	3,736 <sup>C</sup>	x	6,340 <sup>D</sup>	3,984 <sup>B</sup>
Fruits	2,365 <sup>C</sup>	2,553 <sup>D</sup>	4,413 <sup>C</sup>	3,198 <sup>D</sup>	8,864 <sup>C</sup>	4,228 <sup>B</sup>
Vegetables	103,442 <sup>B</sup>	272,898 <sup>B</sup>	229,894 <sup>B</sup>	283,195 <sup>C</sup>	156,611 <sup>B</sup>	225,883 <sup>A</sup>
Tobacco	0	0	1,228 <sup>D</sup>	0	0	502 <sup>D</sup>
Greenhouse, nursery and floriculture products	1,860 <sup>C</sup>	1,303 <sup>D</sup>	2,929 <sup>C</sup>	x	1,407 <sup>D</sup>	2,479 <sup>B</sup>
Forage crops (including seeds)	1,380 <sup>B</sup>	F	462 <sup>E</sup>	x	294 <sup>D</sup>	500 <sup>D</sup>
Other crops	0	F	2,376 <sup>D</sup>	x	0	1,160 <sup>C</sup>
<b>Total livestock and product revenues</b>	<b>2,953<sup>C</sup></b>	<b>F</b>	<b>F</b>	<b>949<sup>D</sup></b>	<b>1,407<sup>D</sup></b>	<b>2,647<sup>E</sup></b>
Cattle	1,910 <sup>C</sup>	46 <sup>B</sup>	1,058 <sup>D</sup>	906 <sup>D</sup>	850 <sup>E</sup>	761 <sup>C</sup>
Hogs	x	x	x	x	F	F
Poultry and eggs	x	F	1,024 <sup>C</sup>	x	F	688 <sup>D</sup>
Dairy products and subsidies	x	x	x	0	0	F
Other livestock and products	111 <sup>E</sup>	F	178 <sup>E</sup>	x	F	168 <sup>E</sup>
<b>Program payments and insurance proceeds</b>	<b>8,970<sup>B</sup></b>	<b>13,915<sup>B</sup></b>	<b>23,722<sup>B</sup></b>	<b>8,984<sup>D</sup></b>	<b>3,949<sup>C</sup></b>	<b>15,891<sup>B</sup></b>
<b>Total other revenues</b>	<b>9,927<sup>B</sup></b>	<b>12,627<sup>B</sup></b>	<b>14,726<sup>B</sup></b>	<b>15,218<sup>D</sup></b>	<b>10,370<sup>C</sup></b>	<b>13,073<sup>B</sup></b>
Custom work and machine rental	7,514 <sup>B</sup>	8,648 <sup>B</sup>	8,711 <sup>C</sup>	10,121 <sup>D</sup>	x	8,518 <sup>B</sup>
Rental income	364 <sup>C</sup>	1,462 <sup>E</sup>	2,300 <sup>D</sup>	2,150 <sup>D</sup>	x	1,743 <sup>C</sup>
Miscellaneous revenues	2,049 <sup>C</sup>	2,517 <sup>C</sup>	3,714 <sup>C</sup>	2,946 <sup>D</sup>	1,263 <sup>C</sup>	2,812 <sup>B</sup>
<b>Total operating expenses</b>	<b>117,067<sup>B</sup></b>	<b>272,714<sup>B</sup></b>	<b>266,857<sup>B</sup></b>	<b>290,264<sup>C</sup></b>	<b>167,148<sup>B</sup></b>	<b>243,854<sup>A</sup></b>
<b>Total crop expenses</b>	<b>28,884<sup>B</sup></b>	<b>79,900<sup>B</sup></b>	<b>73,274<sup>B</sup></b>	<b>63,714<sup>D</sup></b>	<b>42,644<sup>B</sup></b>	<b>67,113<sup>A</sup></b>
Fertilizer and lime	7,579 <sup>B</sup>	15,617 <sup>B</sup>	19,661 <sup>B</sup>	13,339 <sup>D</sup>	11,161 <sup>B</sup>	15,898 <sup>A</sup>
Pesticides	5,444 <sup>B</sup>	10,629 <sup>B</sup>	13,668 <sup>B</sup>	12,007 <sup>D</sup>	5,907 <sup>B</sup>	10,857 <sup>A</sup>
Seed and plants	8,142 <sup>B</sup>	21,472 <sup>B</sup>	24,233 <sup>B</sup>	20,395 <sup>D</sup>	12,621 <sup>B</sup>	20,242 <sup>A</sup>
Other crop expenses	7,720 <sup>B</sup>	32,182 <sup>B</sup>	15,711 <sup>B</sup>	17,973 <sup>D</sup>	12,955 <sup>C</sup>	20,115 <sup>A</sup>
<b>Total livestock expenses</b>	<b>1,342<sup>B</sup></b>	<b>825<sup>E</sup></b>	<b>F</b>	<b>2,063<sup>E</sup></b>	<b>1,475<sup>D</sup></b>	<b>F</b>
Cattle purchases	242 <sup>C</sup>	F	F	F	x	F
Hog purchases	0	0	F	0	0	F
Poultry and egg purchases	x	F	163 <sup>C</sup>	0	F	99 <sup>C</sup>
Other livestock purchases	x	F	39 <sup>E</sup>	0	F	29 <sup>E</sup>
Feed, supplements, straw and bedding	876 <sup>C</sup>	F	F	661 <sup>D</sup>	901 <sup>D</sup>	F
Veterinary fees, medicine and breeding fees	137 <sup>C</sup>	71 <sup>D</sup>	F	93 <sup>D</sup>	67 <sup>D</sup>	F
Other livestock expenses	0	0	0	0	x	0
<b>Total machinery expenses</b>	<b>16,765<sup>A</sup></b>	<b>25,570<sup>B</sup></b>	<b>28,002<sup>B</sup></b>	<b>34,137<sup>C</sup></b>	<b>15,347<sup>B</sup></b>	<b>24,817<sup>A</sup></b>
Small tools	365 <sup>B</sup>	238 <sup>D</sup>	446 <sup>B</sup>	793 <sup>C</sup>	387 <sup>C</sup>	380 <sup>B</sup>
Net fuel expenses, machinery, truck, auto	6,985 <sup>B</sup>	8,123 <sup>B</sup>	11,354 <sup>B</sup>	10,825 <sup>C</sup>	5,716 <sup>B</sup>	9,140 <sup>A</sup>
Repairs, licenses and insurance	9,416 <sup>A</sup>	17,209 <sup>B</sup>	16,201 <sup>B</sup>	22,519 <sup>D</sup>	9,244 <sup>B</sup>	15,297 <sup>A</sup>
<b>Total general expenses</b>	<b>70,075<sup>B</sup></b>	<b>166,418<sup>B</sup></b>	<b>160,296<sup>B</sup></b>	<b>190,350<sup>C</sup></b>	<b>107,682<sup>B</sup></b>	<b>149,082<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	37,423 <sup>B</sup>	81,512 <sup>B</sup>	71,743 <sup>B</sup>	94,466 <sup>D</sup>	58,203 <sup>B</sup>	71,328 <sup>A</sup>
Rent	3,153 <sup>B</sup>	7,220 <sup>B</sup>	18,538 <sup>B</sup>	5,900 <sup>D</sup>	7,499 <sup>C</sup>	11,510 <sup>B</sup>
Insurance	2,176 <sup>B</sup>	5,834 <sup>B</sup>	5,063 <sup>B</sup>	6,145 <sup>D</sup>	2,002 <sup>B</sup>	4,700 <sup>A</sup>
Utilities	3,364 <sup>B</sup>	7,714 <sup>B</sup>	8,232 <sup>B</sup>	15,068 <sup>D</sup>	5,090 <sup>B</sup>	7,553 <sup>A</sup>
Custom work and machine rental	6,193 <sup>B</sup>	19,473 <sup>B</sup>	17,173 <sup>B</sup>	18,163 <sup>E</sup>	13,585 <sup>C</sup>	16,587 <sup>B</sup>
Net interest expenses	5,966 <sup>B</sup>	12,258 <sup>B</sup>	12,034 <sup>B</sup>	9,625 <sup>C</sup>	4,567 <sup>B</sup>	10,453 <sup>A</sup>
Net property taxes	889 <sup>B</sup>	4,232 <sup>B</sup>	2,748 <sup>B</sup>	2,687 <sup>D</sup>	1,510 <sup>C</sup>	2,902 <sup>A</sup>
Building and fence repairs	2,092 <sup>B</sup>	5,884 <sup>B</sup>	2,743 <sup>B</sup>	5,211 <sup>C</sup>	2,769 <sup>B</sup>	3,825 <sup>A</sup>
Marketing expenses	3,348 <sup>B</sup>	8,133 <sup>C</sup>	9,928 <sup>B</sup>	17,066 <sup>D</sup>	3,063 <sup>C</sup>	8,186 <sup>B</sup>
Miscellaneous expenses	5,471 <sup>B</sup>	14,159 <sup>B</sup>	12,094 <sup>B</sup>	16,020 <sup>C</sup>	9,395 <sup>B</sup>	12,038 <sup>A</sup>
<b>Net operating income</b>	<b>20,939</b>	<b>41,636</b>	<b>50,732</b>	<b>57,822</b>	<b>23,451</b>	<b>41,896</b>
Adjustment for capital cost allowance (CCA)	11,713 <sup>B</sup>	22,463 <sup>B</sup>	24,518 <sup>B</sup>	32,058 <sup>D</sup>	12,485 <sup>B</sup>	21,485 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>9,226</b>	<b>19,173</b>	<b>26,214</b>	<b>25,764</b>	<b>10,966</b>	<b>20,411</b>
	Operating margins per dollar of revenue					
Operating margin	0.15	0.13	0.16	0.17	0.12	0.15
Operating margin adjusted for CCA	0.07	0.06	0.08	0.07	0.06	0.07

Table 11-4

## Average operating revenues and expenses by province (or region) for selected farm types — Fruit and tree nut farming

	2003					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
<b>Number of farms</b>	735 <sup>A</sup>	765 <sup>B</sup>	1,180 <sup>B</sup>	85 <sup>E</sup>	1,965 <sup>A</sup>	4,730 <sup>A</sup>
<b>Distribution by province (%)</b>	15.5	16.2	24.9	1.8	41.5	100.0
	Average per farm (\$)					
<b>Total operating revenues</b>	125,104 <sup>A</sup>	132,157 <sup>B</sup>	204,245 <sup>B</sup>	36,675 <sup>D</sup>	149,546 <sup>A</sup>	154,587 <sup>A</sup>
<b>Total crop revenues</b>	98,287 <sup>A</sup>	114,062 <sup>B</sup>	167,383 <sup>B</sup>	27,580 <sup>E</sup>	133,649 <sup>A</sup>	131,526 <sup>A</sup>
Total grains and oilseeds	491 <sup>D</sup>	914 <sup>E</sup>	2,066 <sup>D</sup>	x	x	780 <sup>C</sup>
Total other crops	97,797 <sup>A</sup>	113,148 <sup>B</sup>	165,317 <sup>B</sup>	x	x	130,746 <sup>A</sup>
Potatoes	F	F	F	x	4 <sup>B</sup>	F
Fruits	92,828 <sup>A</sup>	110,023 <sup>B</sup>	156,443 <sup>B</sup>	25,973 <sup>E</sup>	130,201 <sup>A</sup>	125,834 <sup>A</sup>
Vegetables	3,017 <sup>C</sup>	1,403 <sup>E</sup>	5,718 <sup>D</sup>	643 <sup>E</sup>	1,910 <sup>B</sup>	2,927 <sup>B</sup>
Tobacco	0	0	0	0	x	0
Greenhouse, nursery and floriculture products	1,371 <sup>C</sup>	F	2,185 <sup>C</sup>	x	1,344 <sup>C</sup>	1,385 <sup>B</sup>
Forage crops (including seeds)	175 <sup>C</sup>	175 <sup>E</sup>	F	x	66 <sup>E</sup>	173 <sup>D</sup>
Other crops	307 <sup>D</sup>	787 <sup>D</sup>	F	0	x	320 <sup>D</sup>
<b>Total livestock and product revenues</b>	1,496 <sup>B</sup>	F	919 <sup>C</sup>	x	F	1,082 <sup>D</sup>
Cattle	908 <sup>C</sup>	F	276 <sup>C</sup>	x	67 <sup>D</sup>	270 <sup>B</sup>
Hogs	0	0	x	0	x	x
Poultry and eggs	x	x	x	x	x	x
Dairy products and subsidies	x	x	0	0	x	x
Other livestock and products	148 <sup>D</sup>	F	F	x	x	179 <sup>E</sup>
<b>Program payments and insurance proceeds</b>	6,482 <sup>B</sup>	8,592 <sup>C</sup>	19,309 <sup>B</sup>	x	7,381 <sup>A</sup>	10,342 <sup>A</sup>
<b>Total other revenues</b>	18,839 <sup>B</sup>	8,128 <sup>C</sup>	16,634 <sup>B</sup>	5,499 <sup>D</sup>	7,570 <sup>A</sup>	11,638 <sup>A</sup>
Custom work and machine rental	8,701 <sup>B</sup>	4,297 <sup>D</sup>	7,503 <sup>C</sup>	1,050 <sup>C</sup>	4,956 <sup>B</sup>	5,998 <sup>B</sup>
Rental income	306 <sup>C</sup>	1,358 <sup>E</sup>	2,100 <sup>D</sup>	F	959 <sup>C</sup>	1,248 <sup>C</sup>
Miscellaneous revenues	9,833 <sup>C</sup>	2,474 <sup>C</sup>	7,031 <sup>C</sup>	1,152 <sup>E</sup>	1,655 <sup>A</sup>	4,392 <sup>B</sup>
<b>Total operating expenses</b>	101,599 <sup>A</sup>	109,018 <sup>B</sup>	187,241 <sup>B</sup>	31,092 <sup>E</sup>	125,589 <sup>A</sup>	132,883 <sup>A</sup>
<b>Total crop expenses</b>	19,499 <sup>B</sup>	22,370 <sup>B</sup>	39,680 <sup>B</sup>	F	25,570 <sup>A</sup>	27,297 <sup>A</sup>
Fertilizer and lime	4,268 <sup>A</sup>	4,414 <sup>B</sup>	8,151 <sup>B</sup>	1,297 <sup>E</sup>	4,891 <sup>A</sup>	5,466 <sup>A</sup>
Pesticides	7,673 <sup>B</sup>	5,835 <sup>B</sup>	11,874 <sup>B</sup>	1,270 <sup>E</sup>	4,291 <sup>A</sup>	6,906 <sup>A</sup>
Seed and plants	3,271 <sup>B</sup>	4,488 <sup>C</sup>	7,721 <sup>C</sup>	F	5,024 <sup>A</sup>	5,301 <sup>A</sup>
Other crop expenses	4,287 <sup>B</sup>	7,632 <sup>C</sup>	11,935 <sup>C</sup>	F	11,365 <sup>A</sup>	9,624 <sup>A</sup>
<b>Total livestock expenses</b>	1,232 <sup>B</sup>	650 <sup>E</sup>	796 <sup>C</sup>	486 <sup>B</sup>	610 <sup>D</sup>	757 <sup>B</sup>
Cattle purchases	x	F	x	x	25 <sup>D</sup>	122 <sup>C</sup>
Hog purchases	0	0	x	0	0	x
Poultry and egg purchases	F	0	x	0	x	x
Other livestock purchases	59 <sup>D</sup>	x	F	x	F	85 <sup>E</sup>
Feed, supplements, straw and bedding	687 <sup>C</sup>	F	360 <sup>B</sup>	255 <sup>E</sup>	341 <sup>D</sup>	400 <sup>C</sup>
Veterinary fees, medicine and breeding fees	183 <sup>C</sup>	F	50 <sup>C</sup>	38 <sup>E</sup>	59 <sup>D</sup>	77 <sup>C</sup>
Other livestock expenses	x	x	0	0	x	x
<b>Total machinery expenses</b>	12,405 <sup>A</sup>	12,617 <sup>B</sup>	15,237 <sup>B</sup>	5,757 <sup>C</sup>	10,090 <sup>A</sup>	12,070 <sup>A</sup>
Small tools	318 <sup>B</sup>	292 <sup>D</sup>	563 <sup>B</sup>	426 <sup>E</sup>	370 <sup>A</sup>	398 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	4,819 <sup>A</sup>	3,961 <sup>B</sup>	5,728 <sup>B</sup>	2,228 <sup>C</sup>	3,381 <sup>A</sup>	4,264 <sup>A</sup>
Repairs, licenses and insurance	7,268 <sup>A</sup>	8,363 <sup>B</sup>	8,946 <sup>B</sup>	3,102 <sup>D</sup>	6,339 <sup>A</sup>	7,407 <sup>A</sup>
<b>Total general expenses</b>	68,463 <sup>A</sup>	73,382 <sup>B</sup>	131,529 <sup>B</sup>	17,941 <sup>E</sup>	89,319 <sup>A</sup>	92,759 <sup>A</sup>
Salaries (including CPP, QPP, EI)	30,248 <sup>B</sup>	25,706 <sup>B</sup>	68,456 <sup>B</sup>	F	35,908 <sup>A</sup>	40,962 <sup>A</sup>
Rent	1,360 <sup>C</sup>	3,007 <sup>C</sup>	3,982 <sup>D</sup>	x	3,527 <sup>B</sup>	3,164 <sup>B</sup>
Insurance	1,832 <sup>A</sup>	2,731 <sup>B</sup>	4,038 <sup>B</sup>	539 <sup>E</sup>	1,856 <sup>A</sup>	2,516 <sup>A</sup>
Utilities	2,104 <sup>B</sup>	2,985 <sup>B</sup>	5,063 <sup>B</sup>	2,192 <sup>D</sup>	2,314 <sup>A</sup>	3,074 <sup>A</sup>
Custom work and machine rental	13,253 <sup>B</sup>	12,311 <sup>B</sup>	15,140 <sup>C</sup>	1,749 <sup>E</sup>	15,625 <sup>A</sup>	14,355 <sup>A</sup>
Net interest expenses	7,540 <sup>B</sup>	8,261 <sup>B</sup>	9,929 <sup>D</sup>	F	10,869 <sup>B</sup>	9,532 <sup>B</sup>
Net property taxes	691 <sup>A</sup>	1,628 <sup>B</sup>	1,952 <sup>C</sup>	1,006 <sup>B</sup>	2,017 <sup>A</sup>	1,714 <sup>A</sup>
Building and fence repairs	1,726 <sup>B</sup>	2,523 <sup>B</sup>	4,263 <sup>C</sup>	711 <sup>B</sup>	1,922 <sup>B</sup>	2,552 <sup>B</sup>
Marketing expenses	3,809 <sup>B</sup>	2,951 <sup>C</sup>	5,387 <sup>D</sup>	x	4,233 <sup>B</sup>	4,176 <sup>B</sup>
Miscellaneous expenses	5,900 <sup>A</sup>	11,277 <sup>B</sup>	13,320 <sup>B</sup>	3,166 <sup>E</sup>	11,048 <sup>A</sup>	10,714 <sup>A</sup>
<b>Net operating income</b>	23,505	23,139	17,003	5,583 <sup>E</sup>	23,958	21,704
Adjustment for capital cost allowance (CCA)	10,686 <sup>A</sup>	11,463 <sup>B</sup>	14,898 <sup>B</sup>	4,526 <sup>E</sup>	9,491 <sup>A</sup>	11,260 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	12,819	11,676	2,105	1,057 <sup>E</sup>	14,466	10,444
	Operating margins per dollar of revenue					
Operating margin	0.19	0.18	0.08	0.15	0.16	0.14
Operating margin adjusted for CCA	0.10	0.09	0.01	0.03	0.10	0.07

Table 11-5

**Average operating revenues and expenses by province (or region) for selected farm types — Greenhouse, nursery and floriculture production**

	2003					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
<b>Number of farms</b>	<b>400<sup>B</sup></b>	<b>875<sup>B</sup></b>	<b>1,315<sup>B</sup></b>	<b>525<sup>C</sup></b>	<b>730<sup>A</sup></b>	<b>3,845<sup>A</sup></b>
<b>Distribution by province (%)</b>	<b>10.4</b>	<b>22.8</b>	<b>34.2</b>	<b>13.7</b>	<b>19.0</b>	<b>100.0</b>
	Average per farm (\$)					
<b>Total operating revenues</b>	<b>265,297<sup>B</sup></b>	<b>396,093<sup>B</sup></b>	<b>1,170,079<sup>B</sup></b>	<b>384,179<sup>C</sup></b>	<b>834,366<sup>B</sup></b>	<b>729,241<sup>A</sup></b>
<b>Total crop revenues</b>	<b>236,699<sup>B</sup></b>	<b>375,587<sup>B</sup></b>	<b>1,115,107<sup>B</sup></b>	<b>363,594<sup>C</sup></b>	<b>806,537<sup>B</sup></b>	<b>694,694<sup>A</sup></b>
Total grains and oilseeds	x	1,761 <sup>D</sup>	1,932 <sup>C</sup>	F	x	1,541 <sup>C</sup>
Total other crops	x	373,826 <sup>B</sup>	1,113,176 <sup>B</sup>	361,354 <sup>C</sup>	x	693,153 <sup>A</sup>
Potatoes	20 <sup>D</sup>	x	x	x	x	F
Fruits	514 <sup>D</sup>	942 <sup>E</sup>	2,910 <sup>C</sup>	x	1,435 <sup>D</sup>	1,553 <sup>B</sup>
Vegetables	1,227 <sup>D</sup>	3,962 <sup>D</sup>	5,105 <sup>C</sup>	F	2,435 <sup>C</sup>	3,292 <sup>B</sup>
Tobacco	x	x	x	0	0	x
Greenhouse, nursery and floriculture products	232,811 <sup>B</sup>	368,584 <sup>B</sup>	1,104,335 <sup>B</sup>	360,600 <sup>C</sup>	802,387 <sup>B</sup>	687,814 <sup>A</sup>
Forage crops (including seeds)	270 <sup>E</sup>	43 <sup>C</sup>	F	227 <sup>C</sup>	267 <sup>E</sup>	F
Other crops	x	F	0	0	x	x
<b>Total livestock and product revenues</b>	<b>4,076<sup>C</sup></b>	<b>x</b>	<b>x</b>	<b>2,535<sup>C</sup></b>	<b>F</b>	<b>1,288<sup>B</sup></b>
Cattle	855 <sup>D</sup>	x	21 <sup>D</sup>	2,166 <sup>D</sup>	F	730 <sup>C</sup>
Hogs	x	0	x	x	0	x
Poultry and eggs	x	x	x	x	F	285 <sup>C</sup>
Dairy products and subsidies	x	0	x	0	x	x
Other livestock and products	104 <sup>E</sup>	x	x	F	x	103 <sup>E</sup>
<b>Program payments and insurance proceeds</b>	<b>4,830<sup>B</sup></b>	<b>x</b>	<b>x</b>	<b>9,413<sup>C</sup></b>	<b>9,976<sup>B</sup></b>	<b>14,543<sup>A</sup></b>
<b>Total other revenues</b>	<b>19,691<sup>B</sup></b>	<b>9,315<sup>C</sup></b>	<b>29,393<sup>B</sup></b>	<b>8,637<sup>D</sup></b>	<b>17,443<sup>B</sup></b>	<b>18,716<sup>A</sup></b>
Custom work and machine rental	12,649 <sup>C</sup>	5,808 <sup>D</sup>	19,391 <sup>C</sup>	6,517 <sup>E</sup>	13,364 <sup>C</sup>	12,700 <sup>B</sup>
Rental income	195 <sup>C</sup>	1,304 <sup>D</sup>	3,444 <sup>C</sup>	613 <sup>D</sup>	2,763 <sup>C</sup>	2,105 <sup>B</sup>
Miscellaneous revenues	6,847 <sup>C</sup>	2,204 <sup>D</sup>	6,558 <sup>C</sup>	1,508 <sup>C</sup>	1,316 <sup>B</sup>	3,911 <sup>B</sup>
<b>Total operating expenses</b>	<b>250,300<sup>B</sup></b>	<b>346,519<sup>B</sup></b>	<b>1,075,754<sup>B</sup></b>	<b>339,782<sup>C</sup></b>	<b>747,397<sup>A</sup></b>	<b>661,523<sup>A</sup></b>
<b>Total crop expenses</b>	<b>80,808<sup>C</sup></b>	<b>110,428<sup>B</sup></b>	<b>346,426<sup>B</sup></b>	<b>109,759<sup>C</sup></b>	<b>255,386<sup>A</sup></b>	<b>215,630<sup>A</sup></b>
Fertilizer and lime	19,070 <sup>C</sup>	16,680 <sup>B</sup>	49,060 <sup>B</sup>	19,245 <sup>C</sup>	44,422 <sup>A</sup>	33,639 <sup>A</sup>
Pesticides	6,405 <sup>B</sup>	4,680 <sup>B</sup>	22,765 <sup>B</sup>	8,756 <sup>C</sup>	10,742 <sup>A</sup>	12,761 <sup>A</sup>
Seed and plants	40,945 <sup>C</sup>	67,488 <sup>B</sup>	181,294 <sup>B</sup>	63,228 <sup>C</sup>	140,701 <sup>A</sup>	117,041 <sup>A</sup>
Other crop expenses	14,387 <sup>C</sup>	21,581 <sup>B</sup>	93,307 <sup>B</sup>	18,529 <sup>C</sup>	59,520 <sup>B</sup>	52,189 <sup>A</sup>
<b>Total livestock expenses</b>	<b>3,292<sup>C</sup></b>	<b>1,203<sup>D</sup></b>	<b>388<sup>C</sup></b>	<b>2,200<sup>D</sup></b>	<b>564<sup>D</sup></b>	<b>1,155<sup>B</sup></b>
Cattle purchases	636 <sup>D</sup>	x	x	1,361 <sup>E</sup>	x	362 <sup>D</sup>
Hog purchases	x	0	x	0	0	x
Poultry and egg purchases	x	x	x	x	F	103 <sup>C</sup>
Other livestock purchases	0	x	x	x	x	x
Feed, supplements, straw and bedding	1,555 <sup>C</sup>	610 <sup>E</sup>	259 <sup>C</sup>	675 <sup>C</sup>	482 <sup>D</sup>	572 <sup>B</sup>
Veterinary fees, medicine and breeding fees	206 <sup>D</sup>	47 <sup>D</sup>	41 <sup>D</sup>	144 <sup>D</sup>	33 <sup>E</sup>	72 <sup>B</sup>
Other livestock expenses	x	0	0	0	0	x
<b>Total machinery expenses</b>	<b>12,948<sup>B</sup></b>	<b>19,014<sup>B</sup></b>	<b>41,616<sup>B</sup></b>	<b>16,396<sup>C</sup></b>	<b>25,895<sup>A</sup></b>	<b>27,074<sup>A</sup></b>
Small tools	308 <sup>C</sup>	214 <sup>D</sup>	544 <sup>C</sup>	505 <sup>D</sup>	289 <sup>B</sup>	391 <sup>B</sup>
Net fuel expenses, machinery, truck, auto	4,382 <sup>B</sup>	6,572 <sup>B</sup>	13,032 <sup>B</sup>	6,252 <sup>B</sup>	7,509 <sup>A</sup>	8,691 <sup>A</sup>
Repairs, licenses and insurance	8,258 <sup>B</sup>	12,227 <sup>B</sup>	28,039 <sup>B</sup>	9,638 <sup>C</sup>	18,097 <sup>B</sup>	17,992 <sup>A</sup>
<b>Total general expenses</b>	<b>153,252<sup>B</sup></b>	<b>215,875<sup>B</sup></b>	<b>687,325<sup>B</sup></b>	<b>211,427<sup>C</sup></b>	<b>465,552<sup>A</sup></b>	<b>417,664<sup>A</sup></b>
Salaries (including CPP, QPP, EI)	79,622 <sup>B</sup>	108,900 <sup>B</sup>	337,375 <sup>B</sup>	113,383 <sup>C</sup>	235,293 <sup>A</sup>	208,737 <sup>A</sup>
Rent	1,303 <sup>D</sup>	4,141 <sup>B</sup>	15,521 <sup>B</sup>	2,080 <sup>C</sup>	15,627 <sup>B</sup>	9,645 <sup>A</sup>
Insurance	3,078 <sup>B</sup>	5,414 <sup>B</sup>	13,163 <sup>B</sup>	5,242 <sup>C</sup>	7,351 <sup>B</sup>	8,170 <sup>A</sup>
Utilities	16,174 <sup>B</sup>	30,519 <sup>B</sup>	135,754 <sup>B</sup>	28,702 <sup>C</sup>	63,588 <sup>B</sup>	71,101 <sup>A</sup>
Custom work and machine rental	4,933 <sup>B</sup>	10,049 <sup>B</sup>	31,361 <sup>B</sup>	12,197 <sup>D</sup>	28,085 <sup>B</sup>	20,539 <sup>A</sup>
Net interest expenses	11,405 <sup>C</sup>	12,259 <sup>B</sup>	36,579 <sup>B</sup>	13,555 <sup>C</sup>	33,525 <sup>B</sup>	24,718 <sup>A</sup>
Net property taxes	1,081 <sup>B</sup>	3,452 <sup>B</sup>	4,036 <sup>B</sup>	2,559 <sup>B</sup>	3,226 <sup>A</sup>	3,241 <sup>A</sup>
Building and fence repairs	4,785 <sup>C</sup>	9,462 <sup>B</sup>	19,174 <sup>B</sup>	6,134 <sup>C</sup>	11,212 <sup>B</sup>	12,180 <sup>A</sup>
Marketing expenses	15,096 <sup>C</sup>	10,058 <sup>B</sup>	40,531 <sup>B</sup>	8,047 <sup>C</sup>	32,471 <sup>B</sup>	24,999 <sup>A</sup>
Miscellaneous expenses	15,776 <sup>B</sup>	21,622 <sup>B</sup>	53,831 <sup>B</sup>	19,529 <sup>C</sup>	35,173 <sup>A</sup>	34,334 <sup>A</sup>
<b>Net operating income</b>	<b>14,997</b>	<b>49,575</b>	<b>94,326</b>	<b>44,397</b>	<b>86,969</b>	<b>67,718</b>
Adjustment for capital cost allowance (CCA)	17,091 <sup>B</sup>	22,790 <sup>B</sup>	74,637 <sup>B</sup>	26,469 <sup>C</sup>	55,961 <sup>B</sup>	46,761 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	<b>-2,094</b>	<b>26,785</b>	<b>19,688</b>	<b>17,929</b>	<b>31,008</b>	<b>20,957</b>
	Operating margins per dollar of revenue					
Operating margin	0.06	0.13	0.08	0.12	0.10	0.09
Operating margin adjusted for CCA	-0.01	0.07	0.02	0.05	0.04	0.03

Table 11-6

**Average operating revenues and expenses by province (or region) for selected farm types — Beef cattle ranching and farming, including feedlots**

	2003										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	x	345 <sup>A</sup>	525 <sup>B</sup>	440 <sup>B</sup>	5,070 <sup>A</sup>	10,025 <sup>A</sup>	6,175 <sup>A</sup>	13,070 <sup>A</sup>	23,210 <sup>A</sup>	2,940 <sup>A</sup>	61,815 <sup>A</sup>
<b>Distribution by province (%)</b>	x	0.6	0.8	0.7	8.2	16.2	10.0	21.1	37.5	4.8	100.0
		Average per farm (\$)									
<b>Total operating revenues</b>	x	143,341 <sup>A</sup>	67,628 <sup>B</sup>	59,104 <sup>B</sup>	162,938 <sup>A</sup>	146,154 <sup>A</sup>	99,007 <sup>A</sup>	111,466 <sup>A</sup>	247,070 <sup>A</sup>	111,940 <sup>A</sup>	170,433 <sup>A</sup>
<b>Total crop revenues</b>	x	2,545 <sup>B</sup>	4,440 <sup>C</sup>	1,837 <sup>D</sup>	5,162 <sup>B</sup>	8,794 <sup>A</sup>	8,959 <sup>A</sup>	10,606 <sup>A</sup>	11,095 <sup>A</sup>	3,268 <sup>A</sup>	9,374 <sup>A</sup>
Total grains and oilseeds	x	1,272 <sup>B</sup>	x	F	3,340 <sup>B</sup>	6,680 <sup>A</sup>	7,003 <sup>A</sup>	8,760 <sup>A</sup>	7,431 <sup>A</sup>	528 <sup>C</sup>	6,738 <sup>A</sup>
Total other crops	x	1,273 <sup>C</sup>	x	1,287 <sup>D</sup>	1,822 <sup>B</sup>	2,114 <sup>B</sup>	1,955 <sup>A</sup>	1,846 <sup>B</sup>	3,664 <sup>A</sup>	2,740 <sup>A</sup>	2,636 <sup>A</sup>
Potatoes	x	785 <sup>D</sup>	x	x	x	x	x	x	x	F	x
Fruits	x	x	2,204 <sup>D</sup>	F	F	F	x	F	x	x	47 <sup>D</sup>
Vegetables	x	x	101 <sup>B</sup>	x	67 <sup>D</sup>	203 <sup>E</sup>	x	3 <sup>D</sup>	15 <sup>D</sup>	x	47 <sup>D</sup>
Tobacco	x	0	0	0	x	x	0	0	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	0	F	F	x	x	F	F	32 <sup>D</sup>
Forage crops (including seeds)	x	349 <sup>B</sup>	1,033 <sup>C</sup>	887 <sup>D</sup>	970 <sup>C</sup>	1,664 <sup>B</sup>	1,934 <sup>A</sup>	1,815 <sup>B</sup>	3,265 <sup>A</sup>	2,314 <sup>B</sup>	2,280 <sup>A</sup>
Other crops	x	0	x	x	610 <sup>D</sup>	116 <sup>C</sup>	x	0	70 <sup>A</sup>	x	103 <sup>B</sup>
<b>Total livestock and product revenues</b>	x	124,234 <sup>A</sup>	41,428 <sup>B</sup>	43,184 <sup>C</sup>	110,113 <sup>A</sup>	116,890 <sup>B</sup>	74,011 <sup>A</sup>	74,216 <sup>A</sup>	185,578 <sup>A</sup>	88,723 <sup>A</sup>	126,346 <sup>A</sup>
Cattle	x	117,796 <sup>A</sup>	40,573 <sup>B</sup>	42,040 <sup>C</sup>	106,553 <sup>A</sup>	113,363 <sup>B</sup>	73,374 <sup>A</sup>	73,742 <sup>A</sup>	183,452 <sup>A</sup>	85,497 <sup>A</sup>	124,315 <sup>A</sup>
Hogs	x	1,384 <sup>B</sup>	84 <sup>B</sup>	260 <sup>B</sup>	x	1,584 <sup>B</sup>	134 <sup>A</sup>	59 <sup>B</sup>	1,339 <sup>C</sup>	x	833 <sup>B</sup>
Poultry and eggs	x	37 <sup>A</sup>	x	x	x	492 <sup>B</sup>	133 <sup>C</sup>	9 <sup>C</sup>	79 <sup>C</sup>	134 <sup>D</sup>	181 <sup>B</sup>
Dairy products and subsidies	x	x	x	x	2,370 <sup>B</sup>	1,017 <sup>B</sup>	105 <sup>C</sup>	3 <sup>A</sup>	216 <sup>C</sup>	x	603 <sup>B</sup>
Other livestock and products	x	x	304 <sup>D</sup>	193 <sup>C</sup>	201 <sup>D</sup>	434 <sup>D</sup>	264 <sup>C</sup>	403 <sup>C</sup>	492 <sup>B</sup>	555 <sup>B</sup>	414 <sup>B</sup>
<b>Program payments and insurance proceeds</b>	x	7,414 <sup>A</sup>	7,091 <sup>B</sup>	2,091 <sup>B</sup>	37,375 <sup>A</sup>	8,890 <sup>A</sup>	6,871 <sup>A</sup>	14,638 <sup>A</sup>	20,678 <sup>A</sup>	4,284 <sup>B</sup>	16,372 <sup>A</sup>
<b>Total other revenues</b>	x	9,149 <sup>B</sup>	14,669 <sup>B</sup>	11,991 <sup>B</sup>	10,288 <sup>B</sup>	11,580 <sup>B</sup>	9,167 <sup>A</sup>	12,006 <sup>A</sup>	29,718 <sup>A</sup>	15,664 <sup>A</sup>	18,342 <sup>A</sup>
Custom work and machine rental	x	5,837 <sup>B</sup>	6,692 <sup>C</sup>	4,324 <sup>C</sup>	5,430 <sup>B</sup>	8,005 <sup>B</sup>	5,996 <sup>A</sup>	6,860 <sup>A</sup>	20,768 <sup>A</sup>	9,564 <sup>A</sup>	12,167 <sup>A</sup>
Rental income	x	631 <sup>D</sup>	492 <sup>D</sup>	159 <sup>E</sup>	748 <sup>D</sup>	776 <sup>C</sup>	679 <sup>C</sup>	1,884 <sup>B</sup>	5,902 <sup>A</sup>	1,395 <sup>B</sup>	2,945 <sup>A</sup>
Miscellaneous revenues	x	2,681 <sup>B</sup>	7,485 <sup>C</sup>	7,508 <sup>C</sup>	4,110 <sup>B</sup>	2,799 <sup>B</sup>	2,491 <sup>A</sup>	3,262 <sup>A</sup>	3,049 <sup>A</sup>	4,706 <sup>B</sup>	3,230 <sup>A</sup>
<b>Total operating expenses</b>	x	145,592 <sup>A</sup>	62,752 <sup>B</sup>	58,304 <sup>B</sup>	149,356 <sup>A</sup>	142,804 <sup>A</sup>	94,470 <sup>A</sup>	105,998 <sup>A</sup>	238,040 <sup>A</sup>	111,663 <sup>A</sup>	163,731 <sup>A</sup>
<b>Total crop expenses</b>	x	4,721 <sup>A</sup>	4,528 <sup>B</sup>	2,490 <sup>B</sup>	4,870 <sup>A</sup>	6,291 <sup>A</sup>	8,185 <sup>A</sup>	9,832 <sup>A</sup>	10,005 <sup>A</sup>	4,253 <sup>A</sup>	8,358 <sup>A</sup>
Fertilizer and lime	x	2,552 <sup>A</sup>	2,457 <sup>B</sup>	1,449 <sup>B</sup>	2,118 <sup>B</sup>	2,836 <sup>A</sup>	4,467 <sup>A</sup>	4,508 <sup>A</sup>	5,521 <sup>A</sup>	2,655 <sup>A</sup>	4,278 <sup>A</sup>
Pesticides	x	476 <sup>D</sup>	386 <sup>C</sup>	139 <sup>B</sup>	451 <sup>B</sup>	1,140 <sup>A</sup>	1,707 <sup>A</sup>	3,180 <sup>A</sup>	2,220 <sup>A</sup>	339 <sup>B</sup>	1,921 <sup>A</sup>
Seed and plants	x	838 <sup>A</sup>	1,018 <sup>C</sup>	316 <sup>C</sup>	1,795 <sup>B</sup>	2,024 <sup>A</sup>	1,632 <sup>A</sup>	1,890 <sup>A</sup>	1,947 <sup>A</sup>	886 <sup>A</sup>	1,827 <sup>A</sup>
Other crop expenses	x	855 <sup>B</sup>	666 <sup>B</sup>	586 <sup>B</sup>	507 <sup>B</sup>	290 <sup>B</sup>	379 <sup>A</sup>	254 <sup>A</sup>	317 <sup>A</sup>	373 <sup>B</sup>	332 <sup>A</sup>
<b>Total livestock expenses</b>	x	102,210 <sup>A</sup>	24,380 <sup>B</sup>	25,603 <sup>D</sup>	89,943 <sup>A</sup>	95,085 <sup>B</sup>	43,772 <sup>A</sup>	47,535 <sup>B</sup>	160,685 <sup>A</sup>	51,765 <sup>A</sup>	100,991 <sup>A</sup>
Cattle purchases	x	88,847 <sup>A</sup>	18,510 <sup>C</sup>	18,300 <sup>D</sup>	54,670 <sup>A</sup>	72,582 <sup>B</sup>	28,704 <sup>A</sup>	32,232 <sup>B</sup>	109,573 <sup>A</sup>	31,382 <sup>A</sup>	69,368 <sup>A</sup>
Hog purchases	x	x	11 <sup>B</sup>	x	158 <sup>C</sup>	342 <sup>B</sup>	x	11 <sup>C</sup>	283 <sup>C</sup>	x	183 <sup>B</sup>
Poultry and egg purchases	x	x	x	x	x	99 <sup>C</sup>	F	x	17 <sup>C</sup>	F	34 <sup>B</sup>
Other livestock purchases	x	x	40 <sup>D</sup>	x	17 <sup>E</sup>	315 <sup>E</sup>	95 <sup>D</sup>	150 <sup>C</sup>	211 <sup>D</sup>	196 <sup>D</sup>	184 <sup>C</sup>
Feed, supplements, straw and bedding	x	10,907 <sup>A</sup>	4,553 <sup>B</sup>	5,927 <sup>B</sup>	31,925 <sup>A</sup>	19,374 <sup>B</sup>	12,554 <sup>A</sup>	12,926 <sup>A</sup>	47,324 <sup>A</sup>	17,465 <sup>A</sup>	28,491 <sup>A</sup>
Veterinary fees, medicine and breeding fees	x	2,038 <sup>B</sup>	1,228 <sup>B</sup>	1,254 <sup>B</sup>	3,059 <sup>A</sup>	2,331 <sup>A</sup>	2,372 <sup>A</sup>	2,213 <sup>A</sup>	3,264 <sup>A</sup>	2,632 <sup>A</sup>	2,716 <sup>A</sup>
Other livestock expenses	x	x	x	x	x	41 <sup>B</sup>	x	x	15 <sup>D</sup>	x	16 <sup>B</sup>
<b>Total machinery expenses</b>	x	10,374 <sup>A</sup>	9,947 <sup>A</sup>	10,024 <sup>B</sup>	10,774 <sup>A</sup>	10,310 <sup>A</sup>	14,252 <sup>A</sup>	15,067 <sup>A</sup>	15,732 <sup>A</sup>	14,308 <sup>A</sup>	13,968 <sup>A</sup>
Small tools	x	224 <sup>A</sup>	264 <sup>B</sup>	279 <sup>B</sup>	371 <sup>B</sup>	473 <sup>A</sup>	534 <sup>A</sup>	621 <sup>A</sup>	664 <sup>A</sup>	517 <sup>A</sup>	571 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	x	4,678 <sup>A</sup>	4,149 <sup>B</sup>	4,372 <sup>B</sup>	3,767 <sup>A</sup>	4,479 <sup>A</sup>	6,714 <sup>A</sup>	7,151 <sup>A</sup>	6,731 <sup>A</sup>	6,161 <sup>A</sup>	6,132 <sup>A</sup>
Repairs, licenses and insurance	x	5,472 <sup>A</sup>	5,535 <sup>B</sup>	5,374 <sup>B</sup>	6,636 <sup>A</sup>	5,358 <sup>A</sup>	7,004 <sup>A</sup>	7,294 <sup>A</sup>	8,336 <sup>A</sup>	7,630 <sup>A</sup>	7,265 <sup>A</sup>
<b>Total general expenses</b>	x	28,287 <sup>A</sup>	23,896 <sup>B</sup>	20,187 <sup>B</sup>	43,768 <sup>A</sup>	31,118 <sup>A</sup>	28,260 <sup>A</sup>	33,565 <sup>A</sup>	51,618 <sup>A</sup>	41,337 <sup>A</sup>	40,415 <sup>A</sup>
Salaries (including CPP, QPP, EI)	x	4,714 <sup>B</sup>	6,236 <sup>C</sup>	4,919 <sup>B</sup>	4,499 <sup>B</sup>	3,827 <sup>B</sup>	3,090 <sup>A</sup>	3,504 <sup>A</sup>	8,089 <sup>A</sup>	10,652 <sup>A</sup>	5,700 <sup>A</sup>
Rent	x	1,083 <sup>B</sup>	648 <sup>C</sup>	441 <sup>C</sup>	1,530 <sup>B</sup>	1,851 <sup>A</sup>	2,367 <sup>A</sup>	3,283 <sup>A</sup>	3,878 <sup>A</sup>	2,193 <sup>A</sup>	2,931 <sup>A</sup>
Insurance	x	1,489 <sup>A</sup>	1,272 <sup>B</sup>	1,345 <sup>B</sup>	3,383 <sup>A</sup>	2,030 <sup>A</sup>	1,429 <sup>A</sup>	1,261 <sup>A</sup>	2,352 <sup>A</sup>	2,085 <sup>A</sup>	2,028 <sup>A</sup>
Utilities	x	1,696 <sup>A</sup>	1,531 <sup>A</sup>	1,366 <sup>A</sup>	2,351 <sup>A</sup>	2,384 <sup>A</sup>	2,141 <sup>A</sup>	2,634 <sup>A</sup>	3,530 <sup>A</sup>	2,172 <sup>A</sup>	2,812 <sup>A</sup>
Custom work and machine rental	x	3,997 <sup>A</sup>	3,538 <sup>C</sup>	3,435 <sup>B</sup>	7,531 <sup>B</sup>	6,453 <sup>A</sup>	4,960 <sup>A</sup>	6,234 <sup>B</sup>	12,059 <sup>A</sup>	6,474 <sup>B</sup>	8,392 <sup>A</sup>
Net interest expenses	x	5,787 <sup>A</sup>	4,033 <sup>B</sup>	3,171 <sup>B</sup>	7,723 <sup>A</sup>	5,058 <sup>B</sup>	5,683 <sup>A</sup>	6,540 <sup>A</sup>	9,585 <sup>A</sup>	6,363 <sup>A</sup>	7,395 <sup>A</sup>
Net property taxes	x	1,350 <sup>A</sup>	873 <sup>B</sup>	868 <sup>B</sup>	2,232 <sup>A</sup>	1,487 <sup>A</sup>	2,161 <sup>A</sup>	3,125 <sup>A</sup>	1,718 <sup>A</sup>	1,366 <sup>A</sup>	2,032 <sup>A</sup>
Building and fence repairs	x	1,760 <sup>B</sup>	1,522 <sup>B</sup>	1,265 <sup>B</sup>	2,674 <sup>B</sup>	2,504 <sup>E</sup>	1,762 <sup>A</sup>	1,425 <sup>A</sup>	2,138 <sup>A</sup>	2,284 <sup>A</sup>	2,046 <sup>B</sup>
Marketing expenses	x	3,343 <sup>B</sup>	1,170 <sup>C</sup>	520 <sup>C</sup>	2,232 <sup>A</sup>	1,648 <sup>C</sup>	1,296 <sup>A</sup>	994 <sup>B</sup>	1,984 <sup>A</sup>	1,925 <sup>A</sup>	1,659 <sup>A</sup>
Miscellaneous expenses	x	3,068 <sup>B</sup>	3,073 <sup>B</sup>	2,857 <sup>B</sup>	9,614 <sup>A</sup>	3,875 <sup>A</sup>	3,371 <sup>A</sup>	4,566 <sup>A</sup>	6,285 <sup>A</sup>	5,820 <sup>A</sup>	5,420 <sup>A</sup>
<b>Net operating income</b>	x	-2,251	4,877	800	13,582	3,350	4,538	5,468	9,030	277	6,702
Adjustment for capital cost allowance (CCA)	x	7,015 <sup>A</sup>	7,294 <sup>B</sup>	7,002 <sup>B</sup>	10,813 <sup>A</sup>	8,604 <sup>A</sup>	9,693 <sup>A</sup>	10,340 <sup>A</sup>	15,238 <sup>A</sup>	12,054 <sup>A</sup>	11,885 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	x	-9,266	-2,417	-6,202	2,769	-5,254	-5,156	-4,872	-6,208	-11,777	-5,183
		Operating margins per dollar of revenue									
Operating margin	x	-0.02	0.07	0.01	0.08	0.02	0.05	0.05	0.04	0.00	0.04
Operating margin adjusted for CCA	x	-0.06	-0.04	-0.10	0.02	-0.04	-0.05	-0.04	-0.03	-0.11	-0.03



Table 11-7

**Average operating revenues and expenses by province (or region) for selected farm types — Dairy cattle and milk production**

	2003										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	40 <sup>A</sup>	250 <sup>A</sup>	290 <sup>A</sup>	245 <sup>A</sup>	7,710 <sup>A</sup>	5,595 <sup>A</sup>	495 <sup>A</sup>	230 <sup>B</sup>	625 <sup>A</sup>	700 <sup>A</sup>	16,170 <sup>A</sup>
<b>Distribution by province (%)</b>	0.2	1.5	1.8	1.5	47.7	34.6	3.1	1.4	3.9	4.3	100.0
	Average per farm (\$)										
<b>Total operating revenues</b>	704,942 <sup>A</sup>	247,153 <sup>A</sup>	390,481 <sup>A</sup>	323,810 <sup>A</sup>	279,481 <sup>A</sup>	299,735 <sup>A</sup>	376,484 <sup>A</sup>	403,825 <sup>A</sup>	619,785 <sup>A</sup>	625,175 <sup>A</sup>	322,523 <sup>A</sup>
<b>Total crop revenues</b>	x	6,674 <sup>A</sup>	9,462 <sup>B</sup>	5,307 <sup>B</sup>	17,295 <sup>A</sup>	19,342 <sup>A</sup>	26,610 <sup>B</sup>	23,634 <sup>C</sup>	25,042 <sup>B</sup>	9,219 <sup>B</sup>	17,805 <sup>A</sup>
Total grains and oilseeds	x	2,427 <sup>B</sup>	4,464 <sup>C</sup>	1,330 <sup>C</sup>	13,515 <sup>A</sup>	17,158 <sup>A</sup>	21,325 <sup>B</sup>	21,292 <sup>C</sup>	19,673 <sup>C</sup>	1,951 <sup>D</sup>	14,316 <sup>A</sup>
Total other crops	x	4,247 <sup>B</sup>	4,998 <sup>B</sup>	3,977 <sup>C</sup>	3,780 <sup>B</sup>	2,184 <sup>B</sup>	5,285 <sup>B</sup>	2,342 <sup>B</sup>	5,370 <sup>B</sup>	7,269 <sup>B</sup>	3,490 <sup>A</sup>
Potatoes	0	2,424 <sup>B</sup>	0	x	81 <sup>E</sup>	x	0	0	0	x	96 <sup>C</sup>
Fruits	0	x	1,086 <sup>C</sup>	x	F	79 <sup>B</sup>	0	0	x	x	153 <sup>D</sup>
Vegetables	x	x	1,509 <sup>C</sup>	x	328 <sup>D</sup>	123 <sup>E</sup>	x	0	0	x	242 <sup>C</sup>
Tobacco	0	0	0	0	0	0	0	0	0	0	0
Greenhouse, nursery and floriculture products	x	x	x	x	124 <sup>C</sup>	x	x	0	x	x	84 <sup>C</sup>
Forage crops (including seeds)	0	1,356 <sup>A</sup>	2,398 <sup>A</sup>	1,550 <sup>B</sup>	1,430 <sup>B</sup>	1,808 <sup>B</sup>	5,244 <sup>B</sup>	2,342 <sup>B</sup>	5,350 <sup>B</sup>	6,468 <sup>B</sup>	2,075 <sup>A</sup>
Other crops	0	0	x	0	1,681 <sup>B</sup>	112 <sup>E</sup>	x	0	0	0	840 <sup>B</sup>
<b>Total livestock and product revenues</b>	684,102 <sup>A</sup>	227,414 <sup>A</sup>	355,582 <sup>A</sup>	306,104 <sup>A</sup>	235,469 <sup>A</sup>	265,632 <sup>A</sup>	334,773 <sup>A</sup>	348,815 <sup>A</sup>	555,663 <sup>A</sup>	588,842 <sup>A</sup>	282,394 <sup>A</sup>
Cattle	33,368 <sup>B</sup>	17,560 <sup>A</sup>	26,305 <sup>A</sup>	17,304 <sup>A</sup>	16,143 <sup>A</sup>	21,040 <sup>A</sup>	34,119 <sup>A</sup>	34,390 <sup>B</sup>	64,679 <sup>A</sup>	41,568 <sup>A</sup>	21,887 <sup>A</sup>
Hogs	0	1,915 <sup>C</sup>	x	x	2,493 <sup>B</sup>	1,124 <sup>D</sup>	F	0	x	F	1,699 <sup>B</sup>
Poultry and eggs	0	x	x	x	443 <sup>D</sup>	876 <sup>D</sup>	845 <sup>E</sup>	x	x	2,294 <sup>C</sup>	728 <sup>C</sup>
Dairy products and subsidies	650,734 <sup>A</sup>	207,098 <sup>A</sup>	327,386 <sup>A</sup>	288,397 <sup>A</sup>	216,117 <sup>A</sup>	242,289 <sup>A</sup>	298,842 <sup>A</sup>	314,377 <sup>B</sup>	488,296 <sup>A</sup>	544,338 <sup>A</sup>	257,811 <sup>A</sup>
Other livestock and products	0	x	166 <sup>C</sup>	x	273 <sup>D</sup>	302 <sup>E</sup>	F	x	405 <sup>C</sup>	227 <sup>D</sup>	268 <sup>D</sup>
<b>Program payments and insurance proceeds</b>	x	5,652 <sup>A</sup>	8,458 <sup>A</sup>	4,098 <sup>A</sup>	13,793 <sup>A</sup>	4,963 <sup>A</sup>	6,623 <sup>B</sup>	15,996 <sup>B</sup>	19,948 <sup>B</sup>	6,061 <sup>B</sup>	10,076 <sup>A</sup>
<b>Total other revenues</b>	11,209 <sup>A</sup>	7,413 <sup>A</sup>	16,980 <sup>A</sup>	8,300 <sup>A</sup>	12,925 <sup>A</sup>	9,797 <sup>B</sup>	8,478 <sup>B</sup>	15,381 <sup>C</sup>	19,131 <sup>B</sup>	21,052 <sup>A</sup>	12,248 <sup>A</sup>
Custom work and machine rental	x	4,703 <sup>A</sup>	4,923 <sup>B</sup>	4,072 <sup>B</sup>	4,068 <sup>B</sup>	6,003 <sup>B</sup>	4,236 <sup>C</sup>	9,218 <sup>D</sup>	10,481 <sup>B</sup>	10,280 <sup>B</sup>	5,357 <sup>A</sup>
Rental income	x	1,119 <sup>C</sup>	1,263 <sup>B</sup>	215 <sup>C</sup>	988 <sup>B</sup>	1,293 <sup>B</sup>	561 <sup>B</sup>	1,698 <sup>D</sup>	5,188 <sup>B</sup>	4,312 <sup>B</sup>	1,391 <sup>A</sup>
Miscellaneous revenues	7,323 <sup>A</sup>	1,590 <sup>A</sup>	10,794 <sup>A</sup>	4,013 <sup>B</sup>	7,868 <sup>A</sup>	2,500 <sup>B</sup>	3,681 <sup>B</sup>	4,465 <sup>B</sup>	3,462 <sup>B</sup>	6,460 <sup>B</sup>	5,500 <sup>A</sup>
<b>Total operating expenses</b>	616,699 <sup>A</sup>	193,912 <sup>A</sup>	308,246 <sup>A</sup>	255,001 <sup>A</sup>	213,646 <sup>A</sup>	227,061 <sup>A</sup>	294,192 <sup>A</sup>	320,125 <sup>B</sup>	497,294 <sup>A</sup>	503,113 <sup>A</sup>	248,738 <sup>A</sup>
<b>Total crop expenses</b>	8,932 <sup>B</sup>	13,096 <sup>A</sup>	17,262 <sup>A</sup>	11,694 <sup>A</sup>	16,799 <sup>A</sup>	19,871 <sup>A</sup>	24,177 <sup>A</sup>	29,367 <sup>B</sup>	25,769 <sup>A</sup>	12,628 <sup>A</sup>	18,290 <sup>A</sup>
Fertilizer and lime	6,735 <sup>B</sup>	7,330 <sup>A</sup>	10,067 <sup>A</sup>	5,666 <sup>A</sup>	7,641 <sup>A</sup>	8,530 <sup>A</sup>	12,472 <sup>B</sup>	13,791 <sup>B</sup>	14,185 <sup>B</sup>	7,843 <sup>A</sup>	8,453 <sup>A</sup>
Pesticides	x	1,213 <sup>A</sup>	1,949 <sup>A</sup>	1,571 <sup>A</sup>	1,583 <sup>A</sup>	3,723 <sup>A</sup>	4,974 <sup>B</sup>	8,990 <sup>B</sup>	5,278 <sup>B</sup>	1,306 <sup>B</sup>	2,663 <sup>A</sup>
Seed and plants	883 <sup>B</sup>	2,953 <sup>A</sup>	3,872 <sup>A</sup>	3,192 <sup>A</sup>	6,575 <sup>A</sup>	6,899 <sup>A</sup>	5,617 <sup>A</sup>	5,667 <sup>C</sup>	5,378 <sup>A</sup>	2,963 <sup>A</sup>	6,274 <sup>A</sup>
Other crop expenses	x	1,600 <sup>A</sup>	1,374 <sup>A</sup>	1,265 <sup>A</sup>	1,000 <sup>A</sup>	719 <sup>B</sup>	1,115 <sup>B</sup>	919 <sup>D</sup>	928 <sup>C</sup>	517 <sup>B</sup>	900 <sup>A</sup>
<b>Total livestock expenses</b>	250,758 <sup>A</sup>	62,880 <sup>A</sup>	94,337 <sup>A</sup>	83,380 <sup>A</sup>	61,595 <sup>A</sup>	67,341 <sup>A</sup>	95,186 <sup>A</sup>	97,262 <sup>B</sup>	188,981 <sup>A</sup>	191,299 <sup>A</sup>	77,040 <sup>A</sup>
Cattle purchases	25,515 <sup>B</sup>	11,352 <sup>A</sup>	11,131 <sup>B</sup>	6,507 <sup>A</sup>	8,872 <sup>A</sup>	10,801 <sup>B</sup>	13,831 <sup>A</sup>	18,129 <sup>C</sup>	35,088 <sup>B</sup>	20,970 <sup>A</sup>	11,443 <sup>A</sup>
Hog purchases	0	x	x	x	403 <sup>D</sup>	F	F	0	x	x	300 <sup>D</sup>
Poultry and egg purchases	0	x	0	0	x	F	x	x	x	583 <sup>D</sup>	124 <sup>D</sup>
Other livestock purchases	0	x	x	x	x	15 <sup>C</sup>	x	0	24 <sup>E</sup>	x	11 <sup>D</sup>
Feed, supplements, straw and bedding	204,773 <sup>A</sup>	40,902 <sup>A</sup>	68,161 <sup>A</sup>	64,131 <sup>A</sup>	39,949 <sup>A</sup>	42,515 <sup>A</sup>	67,525 <sup>A</sup>	68,578 <sup>B</sup>	134,653 <sup>A</sup>	146,989 <sup>A</sup>	51,656 <sup>A</sup>
Veterinary fees, medicine and breeding fees	16,813 <sup>A</sup>	9,393 <sup>A</sup>	12,218 <sup>A</sup>	11,474 <sup>A</sup>	11,093 <sup>A</sup>	12,266 <sup>A</sup>	13,127 <sup>A</sup>	10,337 <sup>B</sup>	17,589 <sup>A</sup>	20,471 <sup>A</sup>	12,222 <sup>A</sup>
Other livestock expenses	3,657 <sup>B</sup>	800 <sup>B</sup>	2,781 <sup>A</sup>	1,266 <sup>A</sup>	1,201 <sup>A</sup>	1,374 <sup>B</sup>	320 <sup>C</sup>	x	1,116 <sup>C</sup>	2,094 <sup>B</sup>	1,285 <sup>A</sup>
<b>Total machinery expenses</b>	42,332 <sup>A</sup>	19,969 <sup>A</sup>	28,740 <sup>A</sup>	26,869 <sup>A</sup>	21,557 <sup>A</sup>	24,047 <sup>A</sup>	33,038 <sup>A</sup>	33,849 <sup>A</sup>	35,549 <sup>A</sup>	36,351 <sup>A</sup>	24,360 <sup>A</sup>
Small tools	598 <sup>B</sup>	514 <sup>A</sup>	524 <sup>A</sup>	417 <sup>A</sup>	530 <sup>A</sup>	883 <sup>A</sup>	857 <sup>A</sup>	939 <sup>B</sup>	882 <sup>B</sup>	595 <sup>A</sup>	682 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	15,187 <sup>A</sup>	8,018 <sup>A</sup>	10,982 <sup>A</sup>	9,423 <sup>A</sup>	6,520 <sup>A</sup>	8,857 <sup>A</sup>	12,435 <sup>A</sup>	12,952 <sup>A</sup>	12,993 <sup>A</sup>	11,906 <sup>A</sup>	8,252 <sup>A</sup>
Repairs, licenses and insurance	26,547 <sup>A</sup>	11,437 <sup>A</sup>	17,234 <sup>A</sup>	17,029 <sup>A</sup>	14,507 <sup>A</sup>	14,307 <sup>A</sup>	19,746 <sup>A</sup>	19,958 <sup>A</sup>	21,674 <sup>A</sup>	23,850 <sup>A</sup>	15,426 <sup>A</sup>
<b>Total general expenses</b>	314,677 <sup>A</sup>	97,967 <sup>A</sup>	167,907 <sup>A</sup>	133,058 <sup>A</sup>	113,695 <sup>A</sup>	115,802 <sup>A</sup>	141,790 <sup>A</sup>	159,646 <sup>B</sup>	246,995 <sup>A</sup>	262,834 <sup>A</sup>	129,048 <sup>A</sup>
Salaries (including CPP, QPP, EI)	102,853 <sup>A</sup>	24,983 <sup>A</sup>	57,881 <sup>A</sup>	45,976 <sup>A</sup>	22,345 <sup>A</sup>	22,257 <sup>A</sup>	33,333 <sup>A</sup>	34,061 <sup>B</sup>	57,739 <sup>A</sup>	92,192 <sup>A</sup>	28,434 <sup>A</sup>
Rent	6,579 <sup>B</sup>	2,397 <sup>A</sup>	2,178 <sup>A</sup>	1,549 <sup>B</sup>	3,453 <sup>A</sup>	5,175 <sup>A</sup>	5,399 <sup>B</sup>	8,965 <sup>C</sup>	10,662 <sup>B</sup>	12,536 <sup>C</sup>	4,798 <sup>A</sup>
Insurance	11,401 <sup>A</sup>	4,296 <sup>A</sup>	6,566 <sup>A</sup>	6,348 <sup>A</sup>	6,885 <sup>A</sup>	5,743 <sup>A</sup>	8,282 <sup>A</sup>	6,487 <sup>B</sup>	9,933 <sup>A</sup>	9,285 <sup>A</sup>	6,706 <sup>A</sup>
Utilities	13,541 <sup>A</sup>	4,996 <sup>A</sup>	8,264 <sup>A</sup>	6,892 <sup>A</sup>	6,031 <sup>A</sup>	7,753 <sup>A</sup>	8,732 <sup>A</sup>	11,920 <sup>A</sup>	17,610 <sup>A</sup>	11,497 <sup>A</sup>	7,533 <sup>A</sup>
Custom work and machine rental	20,595 <sup>B</sup>	9,223 <sup>A</sup>	13,099 <sup>A</sup>	9,126 <sup>A</sup>	10,926 <sup>A</sup>	15,668 <sup>A</sup>	18,951 <sup>A</sup>	27,572 <sup>D</sup>	38,904 <sup>A</sup>	25,370 <sup>A</sup>	14,765 <sup>A</sup>
Net interest expenses	53,390 <sup>A</sup>	24,467 <sup>A</sup>	35,996 <sup>A</sup>	30,984 <sup>A</sup>	28,811 <sup>A</sup>	25,609 <sup>A</sup>	33,293 <sup>A</sup>	33,750 <sup>B</sup>	54,294 <sup>A</sup>	45,854 <sup>A</sup>	29,788 <sup>A</sup>
Net property taxes	1,626 <sup>B</sup>	2,386 <sup>A</sup>	2,731 <sup>A</sup>	1,974 <sup>A</sup>	4,134 <sup>A</sup>	2,894 <sup>A</sup>	4,372 <sup>A</sup>	4,229 <sup>A</sup>	2,940 <sup>A</sup>	6,626 <sup>A</sup>	3,685 <sup>A</sup>
Building and fence repairs	13,160 <sup>B</sup>	4,355 <sup>A</sup>	6,903 <sup>A</sup>	5,521 <sup>A</sup>	5,679 <sup>A</sup>	5,624 <sup>A</sup>	8,189 <sup>A</sup>	6,067 <sup>B</sup>	8,162 <sup>A</sup>	12,298 <sup>A</sup>	6,141 <sup>A</sup>
Marketing expenses	71,345 <sup>A</sup>	9,892 <sup>A</sup>	18,141 <sup>A</sup>	12,310 <sup>A</sup>	12,670 <sup>A</sup>	9,695 <sup>A</sup>	4,361 <sup>B</sup>	9,593 <sup>B</sup>	22,074 <sup>A</sup>	24,298 <sup>A</sup>	12,399 <sup>A</sup>
Miscellaneous expenses	20,187 <sup>A</sup>	10,970 <sup>A</sup>	16,148 <sup>A</sup>	12,378 <sup>A</sup>	12,760 <sup>A</sup>	15,384 <sup>A</sup>	16,878 <sup>A</sup>	17,002 <sup>B</sup>	24,678 <sup>A</sup>	22,879 <sup>A</sup>	14,799 <sup>A</sup>
<b>Net operating income</b>	88,243	53,241	82,235	68,809	65,835	72,674	82,291	83,700	122,491	122,062	73,786
Adjustment for capital cost allowance (CCA)	53,207 <sup>A</sup>	25,449 <sup>A</sup>	40,189 <sup>A</sup>	38,863 <sup>A</sup>	31,795 <sup>A</sup>	34,552 <sup>A</sup>	49,256 <sup>A</sup>	51,322 <sup>B</sup>	75,534 <sup>A</sup>	60,699 <sup>A</sup>	36,715 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	35,036	27,791	42,047	29,945	34,040	38,121	33,036	32,378	46,958	61,362	37,071
	Operating margins per dollar of revenue										
Operating margin	0.13	0.22	0.21	0.21	0.24	0.24	0.22	0.21	0.20	0.20	0.23
Operating margin adjusted for CCA	0.05	0.11	0.11	0.09	0.12	0.13	0.09	0.08	0.08	0.10	0.11

Table 11-8

Average operating revenues and expenses by province (or region) for selected farm types — Hog and pig farming

	2003										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	x	110 <sup>B</sup>	85 <sup>C</sup>	70 <sup>C</sup>	1,860 <sup>A</sup>	1,920 <sup>B</sup>	765 <sup>A</sup>	255 <sup>C</sup>	590 <sup>B</sup>	90 <sup>B</sup>	5,730 <sup>A</sup>
<b>Distribution by province (%)</b>	x	1.9	1.5	1.2	32.5	33.5	13.4	4.5	10.3	1.6	100.0
	Average per farm (\$)										
<b>Total operating revenues</b>	x	356,981 <sup>B</sup>	407,975 <sup>C</sup>	535,405 <sup>C</sup>	837,589 <sup>A</sup>	566,870 <sup>B</sup>	1,349,976 <sup>A</sup>	1,273,070 <sup>C</sup>	650,949 <sup>B</sup>	660,292 <sup>B</sup>	793,886 <sup>A</sup>
<b>Total crop revenues</b>	x	21,015 <sup>B</sup>	10,535 <sup>D</sup>	9,749 <sup>D</sup>	15,634 <sup>A</sup>	34,232 <sup>B</sup>	105,422 <sup>A</sup>	52,834 <sup>C</sup>	41,406 <sup>B</sup>	6,470 <sup>C</sup>	37,940 <sup>A</sup>
Total grains and oilseeds	x	9,252 <sup>C</sup>	x	x	12,816 <sup>B</sup>	32,021 <sup>B</sup>	x	50,197 <sup>C</sup>	32,799 <sup>B</sup>	x	34,317 <sup>A</sup>
Total other crops	x	11,762 <sup>C</sup>	x	x	2,818 <sup>B</sup>	2,211 <sup>B</sup>	x	2,637 <sup>C</sup>	8,608 <sup>C</sup>	x	3,623 <sup>A</sup>
Potatoes	x	8,900 <sup>C</sup>	x	x	x	x	x	x	x	x	252 <sup>B</sup>
Fruits	x	0	7,085 <sup>D</sup>	0	x	x	x	0	0	0	133 <sup>C</sup>
Vegetables	x	x	665 <sup>C</sup>	x	543 <sup>B</sup>	529 <sup>B</sup>	446 <sup>A</sup>	1,315 <sup>C</sup>	652 <sup>B</sup>	x	551 <sup>A</sup>
Tobacco	x	0	0	0	0	773 <sup>B</sup>	0	0	0	x	258 <sup>B</sup>
Greenhouse, nursery and floriculture products	x	x	x	x	x	x	x	x	x	x	41 <sup>D</sup>
Forage crops (including seeds)	x	2,733 <sup>B</sup>	1,377 <sup>C</sup>	1,094 <sup>D</sup>	1,153 <sup>B</sup>	859 <sup>C</sup>	x	1,305 <sup>D</sup>	7,094 <sup>C</sup>	1,699 <sup>C</sup>	2,022 <sup>A</sup>
Other crops	x	0	0	x	1,003 <sup>C</sup>	12 <sup>C</sup>	x	0	x	0	365 <sup>C</sup>
<b>Total livestock and product revenues</b>	x	304,735 <sup>B</sup>	337,568 <sup>C</sup>	466,193 <sup>C</sup>	686,211 <sup>A</sup>	493,393 <sup>B</sup>	1,182,861 <sup>A</sup>	1,148,298 <sup>C</sup>	516,198 <sup>B</sup>	613,032 <sup>B</sup>	674,997 <sup>A</sup>
Cattle	x	13,435 <sup>B</sup>	4,940 <sup>D</sup>	9,935 <sup>C</sup>	5,942 <sup>B</sup>	8,387 <sup>C</sup>	9,840 <sup>B</sup>	11,121 <sup>C</sup>	16,940 <sup>B</sup>	3,581 <sup>D</sup>	8,776 <sup>A</sup>
Hogs	x	287,395 <sup>B</sup>	330,675 <sup>C</sup>	455,721 <sup>C</sup>	649,794 <sup>A</sup>	477,721 <sup>B</sup>	1,137,349 <sup>A</sup>	1,093,104 <sup>C</sup>	480,100 <sup>B</sup>	605,744 <sup>B</sup>	645,027 <sup>A</sup>
Poultry and eggs	x	x	x	x	20,631 <sup>B</sup>	3,165 <sup>C</sup>	31,038 <sup>A</sup>	20,417 <sup>C</sup>	7,258 <sup>B</sup>	x	13,617 <sup>A</sup>
Dairy products and subsidies	x	x	x	0	9,203 <sup>B</sup>	3,200 <sup>D</sup>	3,441 <sup>A</sup>	23,324 <sup>C</sup>	10,332 <sup>B</sup>	0	6,643 <sup>B</sup>
Other livestock and products	x	x	x	x	641 <sup>C</sup>	920 <sup>B</sup>	1,193 <sup>C</sup>	334 <sup>C</sup>	1,568 <sup>D</sup>	x	935 <sup>B</sup>
<b>Program payments and insurance proceeds</b>	x	20,523 <sup>B</sup>	45,187 <sup>C</sup>	30,033 <sup>C</sup>	110,717 <sup>A</sup>	21,613 <sup>B</sup>	34,357 <sup>A</sup>	50,631 <sup>C</sup>	63,014 <sup>B</sup>	17,585 <sup>C</sup>	58,111 <sup>A</sup>
<b>Total other revenues</b>	x	10,708 <sup>B</sup>	14,685 <sup>C</sup>	29,430 <sup>C</sup>	25,028 <sup>A</sup>	17,632 <sup>B</sup>	27,335 <sup>A</sup>	21,307 <sup>C</sup>	30,331 <sup>C</sup>	23,206 <sup>D</sup>	22,838 <sup>A</sup>
Custom work and machine rental	x	6,862 <sup>C</sup>	8,033 <sup>D</sup>	23,230 <sup>D</sup>	15,951 <sup>B</sup>	10,753 <sup>C</sup>	19,722 <sup>B</sup>	10,566 <sup>D</sup>	16,521 <sup>D</sup>	19,206 <sup>E</sup>	14,378 <sup>A</sup>
Rental income	x	2,963 <sup>D</sup>	2,185 <sup>D</sup>	x	3,732 <sup>B</sup>	4,310 <sup>C</sup>	3,238 <sup>D</sup>	3,397 <sup>C</sup>	7,595 <sup>B</sup>	1,889 <sup>D</sup>	4,135 <sup>A</sup>
Miscellaneous revenues	x	884 <sup>B</sup>	4,467 <sup>D</sup>	x	5,345 <sup>A</sup>	2,569 <sup>B</sup>	4,375 <sup>A</sup>	7,344 <sup>C</sup>	6,215 <sup>B</sup>	2,110 <sup>C</sup>	4,324 <sup>A</sup>
<b>Total operating expenses</b>	x	353,735 <sup>B</sup>	397,988 <sup>C</sup>	498,624 <sup>C</sup>	790,685 <sup>A</sup>	548,365 <sup>B</sup>	1,242,898 <sup>A</sup>	1,275,193 <sup>C</sup>	623,863 <sup>B</sup>	649,275 <sup>B</sup>	754,752 <sup>A</sup>
<b>Total crop expenses</b>	x	18,963 <sup>B</sup>	4,934 <sup>C</sup>	3,730 <sup>C</sup>	10,309 <sup>A</sup>	20,857 <sup>B</sup>	57,262 <sup>A</sup>	42,466 <sup>C</sup>	32,217 <sup>B</sup>	2,390 <sup>C</sup>	23,665 <sup>A</sup>
Fertilizer and lime	x	11,018 <sup>B</sup>	1,647 <sup>C</sup>	1,864 <sup>D</sup>	4,436 <sup>B</sup>	8,973 <sup>B</sup>	26,014 <sup>A</sup>	20,516 <sup>C</sup>	14,819 <sup>B</sup>	1,183 <sup>C</sup>	10,615 <sup>A</sup>
Pesticides	x	2,297 <sup>B</sup>	1,477 <sup>D</sup>	334 <sup>E</sup>	1,282 <sup>B</sup>	4,565 <sup>B</sup>	19,911 <sup>A</sup>	15,422 <sup>C</sup>	12,688 <sup>B</sup>	x	6,660 <sup>A</sup>
Seed and plants	x	5,289 <sup>B</sup>	1,115 <sup>C</sup>	1,254 <sup>C</sup>	4,189 <sup>A</sup>	7,141 <sup>B</sup>	11,271 <sup>A</sup>	6,437 <sup>C</sup>	4,594 <sup>B</sup>	x	6,149 <sup>A</sup>
Other crop expenses	x	360 <sup>B</sup>	695 <sup>D</sup>	277 <sup>D</sup>	402 <sup>B</sup>	178 <sup>D</sup>	66 <sup>B</sup>	91 <sup>D</sup>	115 <sup>C</sup>	x	241 <sup>B</sup>
<b>Total livestock expenses</b>	x	206,932 <sup>B</sup>	262,220 <sup>C</sup>	356,703 <sup>C</sup>	518,792 <sup>A</sup>	333,878 <sup>B</sup>	823,320 <sup>A</sup>	794,416 <sup>C</sup>	360,433 <sup>B</sup>	458,959 <sup>B</sup>	481,055 <sup>A</sup>
Cattle purchases	x	x	x	3,145 <sup>D</sup>	3,087 <sup>C</sup>	4,417 <sup>B</sup>	2,787 <sup>B</sup>	2,465 <sup>C</sup>	3,268 <sup>B</sup>	x	3,497 <sup>B</sup>
Hog purchases	x	51,539 <sup>B</sup>	48,149 <sup>C</sup>	115,837 <sup>D</sup>	171,953 <sup>A</sup>	99,411 <sup>B</sup>	288,990 <sup>A</sup>	180,977 <sup>C</sup>	75,769 <sup>B</sup>	115,593 <sup>C</sup>	148,165 <sup>A</sup>
Poultry and egg purchases	x	x	x	x	6,168 <sup>B</sup>	694 <sup>C</sup>	3,836 <sup>A</sup>	1,061 <sup>C</sup>	x	0	2,884 <sup>B</sup>
Other livestock purchases	x	0	0	0	x	273 <sup>D</sup>	173 <sup>A</sup>	x	433 <sup>C</sup>	x	163 <sup>C</sup>
Feed, supplements, straw and bedding	x	141,302 <sup>B</sup>	203,002 <sup>C</sup>	231,726 <sup>C</sup>	317,012 <sup>A</sup>	211,273 <sup>B</sup>	496,824 <sup>A</sup>	573,984 <sup>C</sup>	268,858 <sup>B</sup>	329,741 <sup>B</sup>	306,327 <sup>A</sup>
Veterinary fees, medicine and breeding fees	x	7,485 <sup>B</sup>	7,585 <sup>C</sup>	5,238 <sup>C</sup>	20,480 <sup>A</sup>	16,839 <sup>B</sup>	30,556 <sup>A</sup>	34,376 <sup>C</sup>	11,309 <sup>B</sup>	12,963 <sup>C</sup>	19,549 <sup>A</sup>
Other livestock expenses	x	x	515 <sup>D</sup>	x	x	970 <sup>B</sup>	154 <sup>B</sup>	x	x	x	471 <sup>A</sup>
<b>Total machinery expenses</b>	x	21,794 <sup>B</sup>	16,110 <sup>C</sup>	21,136 <sup>B</sup>	26,396 <sup>A</sup>	19,739 <sup>B</sup>	53,820 <sup>A</sup>	50,779 <sup>C</sup>	30,702 <sup>A</sup>	20,879 <sup>B</sup>	28,982 <sup>A</sup>
Small tools	x	332 <sup>C</sup>	504 <sup>C</sup>	458 <sup>D</sup>	256 <sup>B</sup>	666 <sup>B</sup>	488 <sup>B</sup>	532 <sup>C</sup>	677 <sup>B</sup>	466 <sup>C</sup>	490 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	x	9,072 <sup>B</sup>	6,929 <sup>C</sup>	9,189 <sup>C</sup>	8,268 <sup>A</sup>	8,251 <sup>B</sup>	24,067 <sup>A</sup>	18,598 <sup>C</sup>	12,791 <sup>A</sup>	6,580 <sup>B</sup>	11,280 <sup>A</sup>
Repairs, licenses and insurance	x	12,390 <sup>B</sup>	8,678 <sup>C</sup>	11,490 <sup>C</sup>	17,872 <sup>A</sup>	10,822 <sup>B</sup>	29,265 <sup>A</sup>	31,648 <sup>C</sup>	17,234 <sup>B</sup>	13,832 <sup>B</sup>	17,211 <sup>A</sup>
<b>Total general expenses</b>	x	106,045 <sup>B</sup>	114,724 <sup>C</sup>	117,055 <sup>C</sup>	235,188 <sup>A</sup>	173,891 <sup>B</sup>	308,497 <sup>A</sup>	387,533 <sup>C</sup>	200,511 <sup>B</sup>	167,048 <sup>B</sup>	221,051 <sup>A</sup>
Salaries (including CPP, QPP, EI)	x	31,015 <sup>B</sup>	40,138 <sup>C</sup>	34,219 <sup>C</sup>	56,658 <sup>A</sup>	37,448 <sup>B</sup>	78,471 <sup>A</sup>	116,651 <sup>C</sup>	42,294 <sup>B</sup>	52,883 <sup>B</sup>	53,313 <sup>A</sup>
Rent	x	6,804 <sup>B</sup>	3,241 <sup>D</sup>	2,391 <sup>D</sup>	8,492 <sup>A</sup>	16,296 <sup>B</sup>	13,502 <sup>A</sup>	10,587 <sup>C</sup>	13,233 <sup>B</sup>	2,579 <sup>C</sup>	12,073 <sup>A</sup>
Insurance	x	5,028 <sup>B</sup>	5,743 <sup>C</sup>	3,708 <sup>C</sup>	11,210 <sup>A</sup>	6,214 <sup>B</sup>	18,830 <sup>A</sup>	17,901 <sup>C</sup>	11,546 <sup>B</sup>	6,970 <sup>B</sup>	10,542 <sup>A</sup>
Utilities	x	9,213 <sup>B</sup>	13,304 <sup>C</sup>	10,918 <sup>C</sup>	20,781 <sup>A</sup>	14,764 <sup>B</sup>	30,042 <sup>A</sup>	42,747 <sup>C</sup>	29,829 <sup>B</sup>	17,739 <sup>B</sup>	21,424 <sup>A</sup>
Custom work and machine rental	x	9,021 <sup>B</sup>	7,215 <sup>C</sup>	23,203 <sup>D</sup>	30,147 <sup>A</sup>	34,710 <sup>B</sup>	38,604 <sup>A</sup>	23,768 <sup>C</sup>	23,080 <sup>B</sup>	21,758 <sup>C</sup>	30,830 <sup>A</sup>
Net interest expenses	x	25,355 <sup>B</sup>	22,330 <sup>C</sup>	15,606 <sup>C</sup>	35,932 <sup>A</sup>	33,362 <sup>B</sup>	54,398 <sup>A</sup>	80,503 <sup>C</sup>	34,634 <sup>B</sup>	33,862 <sup>B</sup>	38,713 <sup>A</sup>
Net property taxes	x	2,709 <sup>B</sup>	2,712 <sup>C</sup>	1,481 <sup>C</sup>	5,277 <sup>A</sup>	3,004 <sup>B</sup>	12,444 <sup>A</sup>	8,332 <sup>B</sup>	3,131 <sup>A</sup>	4,406 <sup>B</sup>	5,243 <sup>A</sup>
Building and fence repairs	x	5,299 <sup>B</sup>	6,091 <sup>C</sup>	4,133 <sup>C</sup>	12,637 <sup>A</sup>	7,554 <sup>B</sup>	22,112 <sup>A</sup>	23,589 <sup>C</sup>	10,596 <sup>B</sup>	6,332 <sup>C</sup>	12,048 <sup>A</sup>
Marketing expenses	x	3,167 <sup>B</sup>	4,417 <sup>C</sup>	12,007 <sup>C</sup>	17,145 <sup>A</sup>	8,144 <sup>B</sup>	18,529 <sup>A</sup>	30,866 <sup>C</sup>	11,041 <sup>B</sup>	9,042 <sup>C</sup>	13,669 <sup>A</sup>
Miscellaneous expenses	x	8,434 <sup>B</sup>	9,532 <sup>C</sup>	9,391 <sup>C</sup>	36,908 <sup>A</sup>	12,394 <sup>B</sup>	21,563 <sup>A</sup>	32,588 <sup>C</sup>	21,127 <sup>B</sup>	11,477 <sup>B</sup>	23,196 <sup>A</sup>
<b>Net operating income</b>	x	3,246	9,987	36,781	46,904	18,505	107,077	-2,123	27,085	11,017	39,134
Adjustment for capital cost allowance (CCA)	x	32,972 <sup>B</sup>	20,924 <sup>C</sup>	24,286 <sup>C</sup>	44,749 <sup>A</sup>	39,279 <sup>B</sup>	91,121 <sup>A</sup>	111,249 <sup>C</sup>	52,174 <sup>A</sup>	32,240 <sup>B</sup>	51,831 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	x	-29,725	-10,936	12,495	2,155	-20,774	15,956	-113,372	-25,089	-21,223	-12,697
	Operating margins per dollar of revenue										
Operating margin	x	0.01	0.02	0.07	0.06	0.03	0.08	0.00	0.04	0.02	0.05
Operating margin adjusted for CCA	x	-0.08	-0.03	0.02	0.00	-0.04	0.01	-0.09	-0.04	-0.03	-0.02



Table 11-9

**Average operating revenues and expenses by province (or region) for selected farm types — Poultry and egg production**

	2003										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Number of farms</b>	x	x	125 <sup>B</sup>	70 <sup>B</sup>	870 <sup>B</sup>	1,815 <sup>A</sup>	300 <sup>B</sup>	175 <sup>D</sup>	350 <sup>B</sup>	715 <sup>A</sup>	4,470 <sup>A</sup>
<b>Distribution by province (%)</b>	x	x	2.8	1.6	19.5	40.6	6.7	3.9	7.8	16.0	100.0
	Average per farm (\$)										
<b>Total operating revenues</b>	x	x	939,617 <sup>B</sup>	1,401,195 <sup>B</sup>	999,285 <sup>A</sup>	656,953 <sup>A</sup>	589,725 <sup>A</sup>	422,857 <sup>D</sup>	677,609 <sup>A</sup>	711,197 <sup>A</sup>	743,932 <sup>A</sup>
<b>Total crop revenues</b>	x	x	34,113 <sup>C</sup>	2,348 <sup>D</sup>	18,985 <sup>B</sup>	26,069 <sup>B</sup>	26,328 <sup>B</sup>	9,045 <sup>E</sup>	24,842 <sup>C</sup>	3,521 <sup>B</sup>	19,940 <sup>A</sup>
Total grains and oilseeds	x	x	3,811 <sup>C</sup>	x	16,161 <sup>B</sup>	23,967 <sup>B</sup>	22,809 <sup>B</sup>	7,055 <sup>E</sup>	21,671 <sup>C</sup>	159 <sup>E</sup>	16,541 <sup>A</sup>
Total other crops	x	x	30,301 <sup>C</sup>	x	2,825 <sup>C</sup>	2,101 <sup>C</sup>	3,518 <sup>C</sup>	1,989 <sup>E</sup>	3,170 <sup>B</sup>	3,362 <sup>C</sup>	3,398 <sup>B</sup>
Potatoes	x	x	x	0	x	x	x	0	0	x	x
Fruits	x	x	4,200 <sup>C</sup>	x	x	493 <sup>E</sup>	0	x	F	1,319 <sup>D</sup>	567 <sup>C</sup>
Vegetables	x	x	3,644 <sup>C</sup>	x	1,200 <sup>D</sup>	F	x	0	0	585 <sup>C</sup>	518 <sup>C</sup>
Tobacco	x	x	0	0	0	x	0	0	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	0	x	F	x	x	x	429 <sup>E</sup>	775 <sup>C</sup>
Forage crops (including seeds)	x	x	1,781 <sup>C</sup>	630 <sup>E</sup>	860 <sup>C</sup>	1,113 <sup>D</sup>	647 <sup>C</sup>	1,989 <sup>E</sup>	2,946 <sup>B</sup>	1,028 <sup>C</sup>	1,198 <sup>B</sup>
Other crops	x	x	0	x	342 <sup>E</sup>	x	0	0	x	x	107 <sup>D</sup>
<b>Total livestock and product revenues</b>	x	x	863,064 <sup>B</sup>	1,381,301 <sup>B</sup>	944,454 <sup>B</sup>	607,763 <sup>A</sup>	544,442 <sup>A</sup>	383,181 <sup>D</sup>	621,418 <sup>A</sup>	691,995 <sup>A</sup>	698,601 <sup>A</sup>
Cattle	x	x	4,190 <sup>B</sup>	2,839 <sup>E</sup>	2,357 <sup>D</sup>	7,062 <sup>C</sup>	2,325 <sup>E</sup>	5,290 <sup>D</sup>	11,744 <sup>D</sup>	2,415 <sup>C</sup>	5,195 <sup>B</sup>
Hogs	x	x	x	x	22,172 <sup>B</sup>	x	10,038 <sup>B</sup>	x	x	919 <sup>E</sup>	7,642 <sup>B</sup>
Poultry and eggs	x	x	840,760 <sup>B</sup>	1,359,723 <sup>B</sup>	914,959 <sup>B</sup>	592,175 <sup>A</sup>	531,920 <sup>A</sup>	377,661 <sup>D</sup>	603,862 <sup>A</sup>	683,477 <sup>A</sup>	681,513 <sup>A</sup>
Dairy products and subsidies	x	x	15,024 <sup>C</sup>	x	4,863 <sup>C</sup>	x	0	x	x	4,880 <sup>B</sup>	3,557 <sup>B</sup>
Other livestock and products	x	x	x	x	103 <sup>D</sup>	1,374 <sup>D</sup>	160 <sup>D</sup>	x	F	F	694 <sup>D</sup>
<b>Program payments and insurance proceeds</b>	x	x	7,341 <sup>B</sup>	5,079 <sup>C</sup>	14,485 <sup>B</sup>	5,900 <sup>B</sup>	4,713 <sup>B</sup>	F	13,602 <sup>B</sup>	1,757 <sup>C</sup>	7,770 <sup>A</sup>
<b>Total other revenues</b>	x	x	35,099 <sup>C</sup>	12,467 <sup>B</sup>	21,360 <sup>B</sup>	17,222 <sup>B</sup>	14,242 <sup>B</sup>	16,929 <sup>D</sup>	17,747 <sup>B</sup>	13,925 <sup>A</sup>	17,621 <sup>A</sup>
Custom work and machine rental	x	x	18,797 <sup>C</sup>	2,008 <sup>B</sup>	9,511 <sup>B</sup>	10,260 <sup>B</sup>	8,395 <sup>B</sup>	8,590 <sup>D</sup>	8,392 <sup>C</sup>	6,248 <sup>B</sup>	9,147 <sup>A</sup>
Rental income	x	x	8,242 <sup>C</sup>	4,304 <sup>C</sup>	8,146 <sup>B</sup>	4,354 <sup>C</sup>	1,829 <sup>C</sup>	3,922 <sup>E</sup>	6,441 <sup>C</sup>	4,698 <sup>B</sup>	5,194 <sup>B</sup>
Miscellaneous revenues	x	x	8,060 <sup>D</sup>	6,155 <sup>C</sup>	3,703 <sup>B</sup>	2,608 <sup>B</sup>	4,018 <sup>B</sup>	4,417 <sup>E</sup>	2,914 <sup>B</sup>	2,978 <sup>A</sup>	3,280 <sup>A</sup>
<b>Total operating expenses</b>	x	x	845,005 <sup>B</sup>	1,264,106 <sup>B</sup>	879,245 <sup>B</sup>	576,422 <sup>A</sup>	532,932 <sup>A</sup>	385,964 <sup>D</sup>	613,824 <sup>A</sup>	659,317 <sup>A</sup>	663,735 <sup>A</sup>
<b>Total crop expenses</b>	x	x	29,480 <sup>B</sup>	11,701 <sup>B</sup>	9,599 <sup>B</sup>	17,529 <sup>B</sup>	18,005 <sup>B</sup>	9,429 <sup>E</sup>	19,872 <sup>B</sup>	4,701 <sup>B</sup>	14,083 <sup>A</sup>
Fertilizer and lime	x	x	3,832 <sup>B</sup>	574 <sup>D</sup>	3,143 <sup>B</sup>	3,849 <sup>B</sup>	5,116 <sup>B</sup>	3,025 <sup>D</sup>	7,857 <sup>C</sup>	537 <sup>C</sup>	3,465 <sup>A</sup>
Pesticides	x	x	2,634 <sup>B</sup>	107 <sup>D</sup>	1,593 <sup>C</sup>	2,066 <sup>B</sup>	3,906 <sup>B</sup>	F	4,360 <sup>B</sup>	209 <sup>C</sup>	2,029 <sup>B</sup>
Seed and plants	x	x	5,044 <sup>C</sup>	289 <sup>D</sup>	3,764 <sup>B</sup>	3,637 <sup>B</sup>	3,127 <sup>B</sup>	1,518 <sup>E</sup>	2,616 <sup>B</sup>	F	2,945 <sup>A</sup>
Other crop expenses	x	x	17,971 <sup>B</sup>	10,731 <sup>B</sup>	1,099 <sup>C</sup>	7,975 <sup>C</sup>	5,855 <sup>B</sup>	782 <sup>D</sup>	5,039 <sup>B</sup>	3,261 <sup>B</sup>	5,644 <sup>B</sup>
<b>Total livestock expenses</b>	x	x	514,866 <sup>B</sup>	837,417 <sup>B</sup>	576,293 <sup>B</sup>	341,118 <sup>A</sup>	323,212 <sup>A</sup>	220,903 <sup>D</sup>	387,744 <sup>A</sup>	441,024 <sup>A</sup>	416,262 <sup>A</sup>
Cattle purchases	x	x	1,673 <sup>C</sup>	1,232 <sup>D</sup>	762 <sup>D</sup>	4,052 <sup>C</sup>	F	x	5,138 <sup>D</sup>	1,812 <sup>D</sup>	2,648 <sup>C</sup>
Hog purchases	x	x	x	x	5,629 <sup>B</sup>	x	3,091 <sup>D</sup>	x	F	477 <sup>D</sup>	2,456 <sup>B</sup>
Poultry and egg purchases	x	x	155,294 <sup>B</sup>	312,580 <sup>B</sup>	225,921 <sup>B</sup>	124,041 <sup>A</sup>	143,948 <sup>B</sup>	70,507 <sup>D</sup>	163,512 <sup>B</sup>	173,309 <sup>A</sup>	158,532 <sup>A</sup>
Other livestock purchases	x	x	x	x	x	x	x	x	x	x	121 <sup>C</sup>
Feed, supplements, straw and bedding	x	x	351,541 <sup>B</sup>	505,403 <sup>C</sup>	339,077 <sup>B</sup>	206,020 <sup>A</sup>	170,813 <sup>A</sup>	148,247 <sup>D</sup>	215,201 <sup>A</sup>	259,900 <sup>A</sup>	247,835 <sup>A</sup>
Veterinary fees, medicine and breeding fees	x	x	4,637 <sup>B</sup>	14,247 <sup>B</sup>	4,661 <sup>B</sup>	4,184 <sup>B</sup>	4,604 <sup>B</sup>	1,201 <sup>D</sup>	2,573 <sup>B</sup>	5,317 <sup>B</sup>	4,398 <sup>A</sup>
Other livestock expenses	x	x	541 <sup>C</sup>	1,216 <sup>D</sup>	x	516 <sup>C</sup>	x	0	x	x	272 <sup>B</sup>
<b>Total machinery expenses</b>	x	x	25,820 <sup>A</sup>	31,775 <sup>B</sup>	23,931 <sup>A</sup>	20,541 <sup>A</sup>	20,899 <sup>A</sup>	14,428 <sup>D</sup>	22,619 <sup>A</sup>	14,278 <sup>A</sup>	20,510 <sup>A</sup>
Small tools	x	x	664 <sup>A</sup>	91 <sup>D</sup>	167 <sup>C</sup>	566 <sup>B</sup>	458 <sup>B</sup>	435 <sup>D</sup>	592 <sup>B</sup>	279 <sup>B</sup>	423 <sup>A</sup>
Net fuel expenses, machinery, truck, auto	x	x	8,784 <sup>A</sup>	9,890 <sup>B</sup>	6,995 <sup>A</sup>	7,645 <sup>A</sup>	8,172 <sup>A</sup>	5,653 <sup>D</sup>	8,633 <sup>B</sup>	4,132 <sup>A</sup>	7,073 <sup>A</sup>
Repairs, licenses and insurance	x	x	16,372 <sup>A</sup>	21,794 <sup>B</sup>	16,770 <sup>A</sup>	12,330 <sup>A</sup>	12,270 <sup>A</sup>	8,340 <sup>D</sup>	13,394 <sup>A</sup>	9,867 <sup>A</sup>	13,013 <sup>A</sup>
<b>Total general expenses</b>	x	x	274,838 <sup>B</sup>	383,212 <sup>B</sup>	269,423 <sup>A</sup>	197,234 <sup>A</sup>	170,816 <sup>A</sup>	141,203 <sup>D</sup>	183,590 <sup>A</sup>	199,313 <sup>A</sup>	212,881 <sup>A</sup>
Salaries (including CPP, QPP, EI)	x	x	106,642 <sup>B</sup>	153,567 <sup>B</sup>	77,773 <sup>B</sup>	69,375 <sup>B</sup>	54,713 <sup>B</sup>	33,112 <sup>D</sup>	56,861 <sup>B</sup>	63,335 <sup>A</sup>	69,334 <sup>A</sup>
Rent	x	x	6,229 <sup>B</sup>	6,940 <sup>C</sup>	19,097 <sup>B</sup>	5,150 <sup>B</sup>	7,957 <sup>B</sup>	5,954 <sup>E</sup>	4,584 <sup>B</sup>	8,316 <sup>B</sup>	8,653 <sup>A</sup>
Insurance	x	x	8,104 <sup>B</sup>	10,017 <sup>B</sup>	9,835 <sup>A</sup>	6,890 <sup>A</sup>	7,605 <sup>B</sup>	4,315 <sup>D</sup>	7,833 <sup>B</sup>	5,756 <sup>A</sup>	7,409 <sup>A</sup>
Utilities	x	x	30,979 <sup>B</sup>	48,827 <sup>C</sup>	33,354 <sup>A</sup>	23,444 <sup>A</sup>	19,419 <sup>A</sup>	18,531 <sup>D</sup>	27,014 <sup>A</sup>	22,051 <sup>A</sup>	25,690 <sup>A</sup>
Custom work and machine rental	x	x	22,783 <sup>B</sup>	21,172 <sup>C</sup>	35,379 <sup>B</sup>	22,124 <sup>B</sup>	16,098 <sup>B</sup>	15,937 <sup>D</sup>	17,353 <sup>B</sup>	19,192 <sup>A</sup>	23,239 <sup>A</sup>
Net interest expenses	x	x	28,868 <sup>B</sup>	34,573 <sup>C</sup>	21,034 <sup>A</sup>	29,596 <sup>A</sup>	17,305 <sup>B</sup>	25,007 <sup>D</sup>	27,845 <sup>B</sup>	28,429 <sup>A</sup>	26,631 <sup>A</sup>
Net property taxes	x	x	3,598 <sup>B</sup>	1,845 <sup>B</sup>	4,707 <sup>A</sup>	3,496 <sup>A</sup>	4,065 <sup>A</sup>	3,305 <sup>D</sup>	2,361 <sup>A</sup>	3,831 <sup>A</sup>	3,703 <sup>A</sup>
Building and fence repairs	x	x	9,855 <sup>B</sup>	17,412 <sup>C</sup>	13,824 <sup>A</sup>	8,870 <sup>B</sup>	7,859 <sup>B</sup>	4,521 <sup>E</sup>	7,060 <sup>B</sup>	6,935 <sup>A</sup>	9,390 <sup>A</sup>
Marketing expenses	x	x	39,091 <sup>B</sup>	63,589 <sup>B</sup>	30,019 <sup>B</sup>	12,578 <sup>B</sup>	18,768 <sup>B</sup>	18,461 <sup>D</sup>	12,612 <sup>D</sup>	29,053 <sup>A</sup>	21,051 <sup>A</sup>
Miscellaneous expenses	x	x	18,689 <sup>B</sup>	25,271 <sup>B</sup>	24,400 <sup>B</sup>	15,711 <sup>B</sup>	17,027 <sup>B</sup>	12,062 <sup>D</sup>	20,069 <sup>B</sup>	12,416 <sup>A</sup>	17,782 <sup>A</sup>
<b>Net operating income</b>	x	x	94,612	137,089	120,040	80,531	56,793	36,894	63,785	51,880	80,197
Adjustment for capital cost allowance (CCA)	x	x	41,228 <sup>B</sup>	42,006 <sup>B</sup>	36,241 <sup>A</sup>	42,890 <sup>A</sup>	34,476 <sup>A</sup>	30,922 <sup>D</sup>	44,842 <sup>A</sup>	35,107 <sup>A</sup>	39,425 <sup>A</sup>
<b>Net operating income adjusted for CCA</b>	x	x	53,384	95,083	83,798	37,641	22,317	5,971	18,942	16,773	40,772
	Operating margins per dollar of revenue										
Operating margin	x	x	0.10	0.10	0.12	0.12	0.10	0.09	0.09	0.07	0.11
Operating margin adjusted for CCA	x	x	0.06	0.07	0.08	0.06	0.04	0.01	0.03	0.02	0.05

Table 12-1

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Oilseed and grain farming**

	2003				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	3,720 <sup>B</sup>	2,615 <sup>B</sup>	2,725 <sup>B</sup>	22,590 <sup>A</sup>	31,650 <sup>A</sup>
Average total agricultural sales (\$)	20,403 <sup>A</sup>	20,505 <sup>A</sup>	23,689 <sup>A</sup>	16,752 <sup>A</sup>	18,089 <sup>A</sup>
Average program payments and insurance proceeds (\$)	3,833 <sup>B</sup>	3,820 <sup>B</sup>	3,553 <sup>B</sup>	3,988 <sup>A</sup>	3,918 <sup>A</sup>
Average total operating revenues (\$)	28,762 <sup>A</sup>	28,613 <sup>A</sup>	30,972 <sup>A</sup>	24,927 <sup>A</sup>	26,203 <sup>A</sup>
Average net operating income (\$)	-961	1,226	2,699	4,146	3,180
Average agricultural sales from primary activity (\$)	12,897 <sup>A</sup>	16,781 <sup>A</sup>	22,585 <sup>A</sup>	16,752 <sup>A</sup>	16,803 <sup>A</sup>
Primary commodity (% of total agricultural sales)	63.2	81.8	95.3	100.0	92.9
Secondary commodity (% of total agricultural sales)	22.3	8.9	3.3	...	3.9
<b>\$50,000 to \$99,999</b>					
Number of farms	2,640 <sup>A</sup>	2,155 <sup>B</sup>	2,435 <sup>B</sup>	8,165 <sup>A</sup>	15,400 <sup>A</sup>
Average total agricultural sales (\$)	52,142 <sup>A</sup>	53,470 <sup>A</sup>	54,637 <sup>A</sup>	46,854 <sup>A</sup>	49,914 <sup>A</sup>
Average program payments and insurance proceeds (\$)	11,366 <sup>A</sup>	11,927 <sup>B</sup>	10,589 <sup>A</sup>	15,026 <sup>A</sup>	13,262 <sup>A</sup>
Average total operating revenues (\$)	73,099 <sup>A</sup>	75,280 <sup>A</sup>	73,312 <sup>A</sup>	71,414 <sup>A</sup>	72,540 <sup>A</sup>
Average net operating income (\$)	6,859	9,649	9,373	14,549	11,725
Average agricultural sales from primary activity (\$)	32,397 <sup>A</sup>	44,204 <sup>A</sup>	52,326 <sup>A</sup>	46,854 <sup>A</sup>	44,865 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.1	82.7	95.8	100.0	89.9
Secondary commodity (% of total agricultural sales)	25.9	9.4	2.6	...	6.3
<b>\$100,000 to \$249,999</b>					
Number of farms	3,290 <sup>A</sup>	3,100 <sup>A</sup>	4,110 <sup>A</sup>	8,170 <sup>A</sup>	18,665 <sup>A</sup>
Average total agricultural sales (\$)	114,713 <sup>A</sup>	115,007 <sup>A</sup>	118,350 <sup>A</sup>	106,161 <sup>A</sup>	111,819 <sup>A</sup>
Average program payments and insurance proceeds (\$)	29,238 <sup>A</sup>	29,769 <sup>A</sup>	27,144 <sup>A</sup>	32,542 <sup>A</sup>	30,311 <sup>A</sup>
Average total operating revenues (\$)	160,882 <sup>A</sup>	161,301 <sup>A</sup>	162,940 <sup>A</sup>	157,610 <sup>A</sup>	159,973 <sup>A</sup>
Average net operating income (\$)	25,386	26,743	30,308	35,190	30,986
Average agricultural sales from primary activity (\$)	72,161 <sup>A</sup>	95,208 <sup>A</sup>	113,983 <sup>A</sup>	106,161 <sup>A</sup>	100,075 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.9	82.8	96.3	100.0	89.5
Secondary commodity (% of total agricultural sales)	26.1	10.9	2.0	...	6.9
<b>\$250,000 to \$499,999</b>					
Number of farms	1,490 <sup>A</sup>	1,415 <sup>A</sup>	2,245 <sup>A</sup>	2,775 <sup>A</sup>	7,925 <sup>A</sup>
Average total agricultural sales (\$)	244,360 <sup>A</sup>	243,717 <sup>A</sup>	261,504 <sup>A</sup>	241,228 <sup>A</sup>	248,001 <sup>A</sup>
Average program payments and insurance proceeds (\$)	62,125 <sup>A</sup>	59,948 <sup>A</sup>	53,770 <sup>A</sup>	59,851 <sup>A</sup>	58,574 <sup>A</sup>
Average total operating revenues (\$)	342,364 <sup>A</sup>	339,667 <sup>A</sup>	348,815 <sup>A</sup>	341,329 <sup>A</sup>	343,346 <sup>A</sup>
Average net operating income (\$)	59,985	68,957	74,381	74,453	70,736
Average agricultural sales from primary activity (\$)	154,636 <sup>A</sup>	202,910 <sup>A</sup>	252,533 <sup>A</sup>	241,228 <sup>A</sup>	221,336 <sup>A</sup>
Primary commodity (% of total agricultural sales)	63.3	83.3	96.6	100.0	89.2
Secondary commodity (% of total agricultural sales)	23.1	10.1	1.9	...	6.4
<b>\$500,000 and over</b>					
Number of farms	655 <sup>A</sup>	525 <sup>A</sup>	1,155 <sup>A</sup>	1,160 <sup>A</sup>	3,500 <sup>A</sup>
Average total agricultural sales (\$)	759,659 <sup>A</sup>	637,124 <sup>A</sup>	649,813 <sup>A</sup>	599,219 <sup>A</sup>	652,120 <sup>A</sup>
Average program payments and insurance proceeds (\$)	125,971 <sup>A</sup>	135,686 <sup>A</sup>	117,234 <sup>A</sup>	118,786 <sup>A</sup>	122,197 <sup>A</sup>
Average total operating revenues (\$)	973,075 <sup>A</sup>	851,448 <sup>A</sup>	853,286 <sup>A</sup>	803,398 <sup>A</sup>	859,389 <sup>A</sup>
Average net operating income (\$)	178,242	171,783	172,421	182,301	176,739
Average agricultural sales from primary activity (\$)	462,800 <sup>A</sup>	526,870 <sup>A</sup>	629,669 <sup>A</sup>	599,219 <sup>A</sup>	572,862 <sup>A</sup>
Primary commodity (% of total agricultural sales)	60.9	82.7	96.9	100.0	87.8
Secondary commodity (% of total agricultural sales)	15.0	8.5	1.9	...	4.8
<b>Total</b>					
Number of farms	11,795 <sup>A</sup>	9,810 <sup>A</sup>	12,670 <sup>A</sup>	42,855 <sup>A</sup>	77,135 <sup>A</sup>
Average total agricultural sales (\$)	123,401 <sup>A</sup>	122,727 <sup>A</sup>	159,678 <sup>A</sup>	69,791 <sup>A</sup>	99,483 <sup>A</sup>
Average program payments and insurance proceeds (\$)	26,787 <sup>A</sup>	28,935 <sup>A</sup>	31,841 <sup>A</sup>	18,252 <sup>A</sup>	23,147 <sup>A</sup>
Average total operating revenues (\$)	167,899 <sup>A</sup>	169,590 <sup>A</sup>	213,355 <sup>A</sup>	100,584 <sup>A</sup>	138,173 <sup>A</sup>
Average net operating income (\$)	25,846	30,015	41,142	21,409	26,422
Average agricultural sales from primary activity (\$)	76,829 <sup>A</sup>	101,669 <sup>A</sup>	154,150 <sup>A</sup>	69,791 <sup>A</sup>	88,774 <sup>A</sup>
Primary commodity (% of total agricultural sales)	62.3	82.8	96.5	100.0	89.2
Secondary commodity (% of total agricultural sales)	21.3	9.8	2.0	...	5.9

1. The degree of specialization is the percent a particular commodity (for example, potatoes) contributes to a farm's total agricultural sales (crop and livestock sales).

Table 12-2

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Potato farming**

	2003				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	50 E	x	F	220 E	355 D
Average total agricultural sales (\$)	28,742 B	x	F	24,404 C	25,640 B
Average program payments and insurance proceeds (\$)	1,452 E	x	F	F	1,234 D
Average total operating revenues (\$)	32,770 A	x	F	25,976 D	27,786 B
Average net operating income (\$)	2,306	x	F	7,524	4,837
Average agricultural sales from primary activity (\$)	17,856 B	x	F	24,404 C	23,395 C
Primary commodity (% of total agricultural sales)	62.1	x	93.8	100.0	91.2
Secondary commodity (% of total agricultural sales)	15.7	x	2.9	...	2.8
<b>\$50,000 to \$99,999</b>					
Number of farms	x	x	F	F	210 E
Average total agricultural sales (\$)	x	x	F	F	50,172 B
Average program payments and insurance proceeds (\$)	x	x	F	F	9,301 D
Average total operating revenues (\$)	x	x	F	F	65,006 A
Average net operating income (\$)	x	x	F	F	13,244
Average agricultural sales from primary activity (\$)	x	x	F	F	46,784 B
Primary commodity (% of total agricultural sales)	x	x	96.4	100.0	93.2
Secondary commodity (% of total agricultural sales)	x	x	1.2	...	2.8
<b>\$100,000 to \$249,999</b>					
Number of farms	45 B	65 D	60 C	90 C	270 B
Average total agricultural sales (\$)	148,627 A	145,590 A	150,842 A	143,856 A	146,067 A
Average program payments and insurance proceeds (\$)	12,408 A	9,360 B	12,369 D	9,131 D	10,410 B
Average total operating revenues (\$)	170,889 A	162,614 A	171,622 A	160,530 A	164,614 A
Average net operating income (\$)	4,221	23,394	25,547	36,899	25,040
Average agricultural sales from primary activity (\$)	91,475 A	122,871 A	143,918 A	143,856 A	128,493 A
Primary commodity (% of total agricultural sales)	61.5	84.4	95.4	100.0	88.0
Secondary commodity (% of total agricultural sales)	15.5	8.3	2.2	...	4.8
<b>\$250,000 to \$499,999</b>					
Number of farms	35 D	40 A	85 B	80 C	245 B
Average total agricultural sales (\$)	321,068 A	331,658 A	357,569 A	336,947 A	339,517 A
Average program payments and insurance proceeds (\$)	33,634 C	23,092 A	24,310 C	15,430 C	22,487 B
Average total operating revenues (\$)	364,168 A	368,002 A	396,879 A	366,629 A	375,572 A
Average net operating income (\$)	53,574	19,919	58,923	77,859	57,613
Average agricultural sales from primary activity (\$)	205,744 A	277,100 A	342,413 A	336,947 A	307,780 A
Primary commodity (% of total agricultural sales)	64.1	83.5	95.8	100.0	90.7
Secondary commodity (% of total agricultural sales)	9.5	9.3	2.7	...	3.8
<b>\$500,000 and over</b>					
Number of farms	95 B	145 A	225 A	125 B	595 A
Average total agricultural sales (\$)	1,387,988 A	1,559,075 A	1,127,487 A	1,210,737 A	1,289,718 A
Average program payments and insurance proceeds (\$)	79,156 A	77,246 A	59,986 A	56,526 B	66,378 A
Average total operating revenues (\$)	1,519,438 A	1,721,211 A	1,230,989 A	1,298,920 A	1,408,348 A
Average net operating income (\$)	271,771	313,744	216,829	204,604	246,015
Average agricultural sales from primary activity (\$)	870,925 A	1,308,093 A	1,074,011 A	1,210,737 A	1,125,790 A
Primary commodity (% of total agricultural sales)	62.7	83.9	95.3	100.0	87.3
Secondary commodity (% of total agricultural sales)	19.7	10.7	3.7	...	7.7
<b>Total</b>					
Number of farms	250 B	300 A	460 B	665 C	1,670 B
Average total agricultural sales (\$)	613,675 B	840,010 A	647,569 B	316,103 C	545,323 B
Average program payments and insurance proceeds (\$)	38,401 B	43,128 A	36,055 B	16,916 C	30,080 B
Average total operating revenues (\$)	676,059 B	928,090 A	709,109 B	343,618 C	598,228 B
Average net operating income (\$)	112,981	161,231	121,003	60,486	102,967
Average agricultural sales from primary activity (\$)	385,244 B	704,637 A	617,221 B	316,103 C	478,435 B
Primary commodity (% of total agricultural sales)	62.8	83.9	95.3	100.0	87.7
Secondary commodity (% of total agricultural sales)	18.4	10.5	3.5	...	7.1

1. The degree of specialization is the percent a particular commodity (for example, potatoes) contributes to a farm's total agricultural sales (crop and livestock sales).

Table 12-3

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Other vegetable (except potato) and melon farming**

	2003				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	280 D	115 E	F	505 C	1,000 B
Average total agricultural sales (\$)	23,721 B	17,835 D	F	23,084 B	22,009 B
Average program payments and insurance proceeds (\$)	861 E	F	F	1,454 D	1,579 D
Average total operating revenues (\$)	28,242 B	24,151 B	F	27,363 A	26,445 A
Average net operating income (\$)	2,987	641	F	156	527
Average agricultural sales from primary activity (\$)	15,418 C	14,674 D	F	23,084 B	19,225 B
Primary commodity (% of total agricultural sales)	65.0	82.3	93.2	100.0	87.4
Secondary commodity (% of total agricultural sales)	8.2	6.2	2.6	...	2.8
<b>\$50,000 to \$99,999</b>					
Number of farms	155 E	F	35 E	220 D	485 C
Average total agricultural sales (\$)	61,604 B	F	69,341 A	65,370 A	63,642 A
Average program payments and insurance proceeds (\$)	F	F	F	3,261 E	3,568 D
Average total operating revenues (\$)	72,054 A	F	75,473 A	70,702 A	71,328 A
Average net operating income (\$)	14,036	F	3,094	18,452	14,632
Average agricultural sales from primary activity (\$)	39,058 B	F	66,521 A	65,370 A	54,570 A
Primary commodity (% of total agricultural sales)	63.4	82.5	95.9	100.0	85.7
Secondary commodity (% of total agricultural sales)	13.0	6.4	1.6	...	4.7
<b>\$100,000 to \$249,999</b>					
Number of farms	120 C	75 D	95 D	235 C	525 B
Average total agricultural sales (\$)	147,962 A	155,628 A	139,756 B	145,570 A	146,274 A
Average program payments and insurance proceeds (\$)	14,469 C	15,430 E	6,958 C	10,658 D	11,538 C
Average total operating revenues (\$)	177,490 A	179,251 A	155,338 B	161,070 A	166,088 A
Average net operating income (\$)	32,240	48,612	22,871	27,117	30,594
Average agricultural sales from primary activity (\$)	89,956 A	132,112 A	133,114 B	145,570 A	128,668 A
Primary commodity (% of total agricultural sales)	60.8	84.9	95.2	100.0	88.0
Secondary commodity (% of total agricultural sales)	21.4	5.1	1.6	...	5.9
<b>\$250,000 to \$499,999</b>					
Number of farms	100 D	50 D	35 D	90 C	285 B
Average total agricultural sales (\$)	264,490 B	308,344 A	293,102 A	322,335 A	294,930 A
Average program payments and insurance proceeds (\$)	30,813 D	17,418 D	17,338 B	17,293 D	22,178 C
Average total operating revenues (\$)	319,129 A	345,053 A	334,464 A	346,774 A	334,803 A
Average net operating income (\$)	48,009	44,725	51,043	71,303	55,310
Average agricultural sales from primary activity (\$)	156,616 A	255,505 A	279,588 A	322,335 A	244,794 A
Primary commodity (% of total agricultural sales)	59.2	82.9	95.4	100.0	83.0
Secondary commodity (% of total agricultural sales)	22.2	6.5	2.3	...	8.7
<b>\$500,000 and over</b>					
Number of farms	95 B	50 C	65 B	170 B	380 A
Average total agricultural sales (\$)	965,465 A	1,447,539 B	1,307,867 B	1,300,013 A	1,239,843 A
Average program payments and insurance proceeds (\$)	92,758 B	72,940 B	63,046 B	58,933 B	70,261 A
Average total operating revenues (\$)	1,160,171 A	1,570,517 B	1,395,847 B	1,398,075 A	1,364,431 A
Average net operating income (\$)	179,823	194,737	193,395	192,475	190,226
Average agricultural sales from primary activity (\$)	613,697 A	1,181,849 B	1,243,093 B	1,300,013 A	1,103,670 A
Primary commodity (% of total agricultural sales)	63.6	81.6	95.0	100.0	89.0
Secondary commodity (% of total agricultural sales)	20.9	7.1	2.9	...	5.8
<b>Total</b>					
Number of farms	745 B	370 C	325 D	1,225 B	2,680 A
Average total agricultural sales (\$)	205,756 B	294,913 C	336,604 C	254,742 B	256,786 A
Average program payments and insurance proceeds (\$)	19,570 C	17,755 C	17,016 C	12,762 B	15,891 B
Average total operating revenues (\$)	246,875 B	325,936 C	364,302 C	275,969 B	285,750 A
Average net operating income (\$)	38,891	45,700	48,482	40,774	41,896
Average agricultural sales from primary activity (\$)	128,679 B	242,483 C	320,104 C	254,742 B	225,883 A
Primary commodity (% of total agricultural sales)	62.5	82.2	95.1	100.0	88.0
Secondary commodity (% of total agricultural sales)	20.2	6.6	2.6	...	6.0

1. The degree of specialization is the percent a particular commodity (for example, potatoes) contributes to a farm's total agricultural sales (crop and livestock sales).

Table 12-4

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Fruit and tree nut farming**

	2003				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
<b>\$10,000 to \$49,999</b>					
Number of farms	165 E	85 D	75 D	1,930 B	2,255 B
Average total agricultural sales (\$)	21,794 B	22,373 A	20,498 C	19,956 A	20,197 A
Average program payments and insurance proceeds (\$)	F	1,287 D	1,298 B	1,850 C	1,723 B
Average total operating revenues (\$)	24,859 A	27,894 B	25,613 A	25,020 A	25,134 A
Average net operating income (\$)	333	5,161	55	1,530	1,526
Average agricultural sales from primary activity (\$)	12,891 A	18,399 A	19,522 C	19,956 A	19,370 A
Primary commodity (% of total agricultural sales)	59.1	82.2	95.2	100.0	95.9
Secondary commodity (% of total agricultural sales)	21.2	4.6	1.6	...	1.8
<b>\$50,000 to \$99,999</b>					
Number of farms	60 D	70 D	60 C	750 B	935 B
Average total agricultural sales (\$)	57,172 A	62,697 A	61,629 A	58,714 A	59,078 A
Average program payments and insurance proceeds (\$)	4,310 E	F	5,052 D	6,094 B	5,929 B
Average total operating revenues (\$)	68,907 A	75,206 A	77,244 A	71,207 A	71,722 A
Average net operating income (\$)	9,647	13,991	9,233	8,952	9,365
Average agricultural sales from primary activity (\$)	36,549 A	53,005 A	59,285 A	58,714 A	56,953 A
Primary commodity (% of total agricultural sales)	63.9	84.5	96.2	100.0	96.4
Secondary commodity (% of total agricultural sales)	12.6	5.4	1.6	...	1.1
<b>\$100,000 to \$249,999</b>					
Number of farms	35 D	55 D	85 C	700 B	890 A
Average total agricultural sales (\$)	128,390 A	139,879 B	139,127 A	141,986 A	140,945 A
Average program payments and insurance proceeds (\$)	9,103 C	10,292 D	15,859 C	12,955 C	12,896 B
Average total operating revenues (\$)	154,754 A	159,328 B	166,207 A	162,881 A	162,613 A
Average net operating income (\$)	30,266	23,345	14,862	19,245	19,573
Average agricultural sales from primary activity (\$)	80,854 A	117,683 B	132,767 A	141,986 A	136,674 A
Primary commodity (% of total agricultural sales)	63.0	84.1	95.4	100.0	97.0
Secondary commodity (% of total agricultural sales)	12.7	8.3	1.0	...	1.1
<b>\$250,000 to \$499,999</b>					
Number of farms	35 D	x	50 D	270 B	375 B
Average total agricultural sales (\$)	307,946 A	x	316,454 B	297,824 A	300,843 A
Average program payments and insurance proceeds (\$)	21,761 D	x	38,357 D	24,654 C	26,141 B
Average total operating revenues (\$)	348,389 A	x	367,986 A	341,636 A	346,296 A
Average net operating income (\$)	27,337	x	74,361	58,961	57,235
Average agricultural sales from primary activity (\$)	199,679 B	x	307,347 B	297,824 A	286,532 A
Primary commodity (% of total agricultural sales)	64.8	x	97.1	100.0	95.2
Secondary commodity (% of total agricultural sales)	18.7	x	1.2	...	2.4
<b>\$500,000 and over</b>					
Number of farms	35 D	x	40 D	175 B	280 B
Average total agricultural sales (\$)	995,126 B	x	789,055 B	1,075,897 A	1,038,209 A
Average program payments and insurance proceeds (\$)	71,535 C	x	61,507 D	67,209 B	65,626 B
Average total operating revenues (\$)	1,152,085 B	x	893,081 B	1,222,000 A	1,199,171 A
Average net operating income (\$)	168,234	x	140,624	184,876	185,843
Average agricultural sales from primary activity (\$)	620,560 B	x	759,534 B	1,075,897 A	969,727 A
Primary commodity (% of total agricultural sales)	62.4	x	96.3	100.0	93.4
Secondary commodity (% of total agricultural sales)	13.6	x	1.3	...	2.9
<b>Total</b>					
Number of farms	335 D	245 C	320 B	3,830 A	4,730 A
Average total agricultural sales (\$)	176,492 D	187,114 B	207,228 B	119,158 A	132,608 A
Average program payments and insurance proceeds (\$)	12,221 D	10,589 C	19,645 C	9,398 B	10,342 A
Average total operating revenues (\$)	204,458 D	236,230 B	240,533 B	137,944 A	154,587 A
Average net operating income (\$)	26,495	41,028	35,624	18,904	21,704
Average agricultural sales from primary activity (\$)	110,812 D	156,505 B	199,504 B	119,158 A	125,834 A
Primary commodity (% of total agricultural sales)	62.8	83.6	96.3	100.0	94.9
Secondary commodity (% of total agricultural sales)	14.8	9.7	1.1	...	2.2

1. The degree of specialization is the percent a particular commodity (for example, potatoes) contributes to a farm's total agricultural sales (crop and livestock sales).

Table 12-5

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Greenhouse, nursery and floriculture production**

	2003				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	F	F	F	955 C	1,290 C
Average total agricultural sales (\$)	F	F	F	23,413 B	22,024 B
Average program payments and insurance proceeds (\$)	F	F	F	452 E	586 D
Average total operating revenues (\$)	F	F	F	26,439 B	25,406 B
Average net operating income (\$)	F	F	F	752	944
Average agricultural sales from primary activity (\$)	F	F	F	23,413 B	20,965 B
Primary commodity (% of total agricultural sales)	58.7	84.1	93.3	100.0	95.2
Secondary commodity (% of total agricultural sales)	25.3	4.6	5.8	...	2.4
<b>\$50,000 to \$99,999</b>					
Number of farms	x	30 E	F	335 B	420 B
Average total agricultural sales (\$)	x	63,072 B	F	64,423 A	64,442 A
Average program payments and insurance proceeds (\$)	x	4,352 C	F	1,689 E	2,346 C
Average total operating revenues (\$)	x	72,951 A	F	71,244 A	72,260 A
Average net operating income (\$)	x	12,219	F	4,924	7,027
Average agricultural sales from primary activity (\$)	x	51,060 A	F	64,423 A	62,538 A
Primary commodity (% of total agricultural sales)	x	81.0	97.2	100.0	97.0
Secondary commodity (% of total agricultural sales)	x	4.2	0.9	...	1.1
<b>\$100,000 to \$249,999</b>					
Number of farms	55 D	35 E	55 E	600 B	740 B
Average total agricultural sales (\$)	136,683 B	116,810 B	128,844 B	153,213 A	148,393 A
Average program payments and insurance proceeds (\$)	11,305 C	3,737 D	F	4,709 D	5,442 D
Average total operating revenues (\$)	163,498 B	149,395 A	150,269 A	163,574 A	161,843 A
Average net operating income (\$)	46,433	19,576	40,771	23,244	26,150
Average agricultural sales from primary activity (\$)	80,894 B	95,539 C	122,642 B	153,213 A	142,932 A
Primary commodity (% of total agricultural sales)	59.2	81.8	95.2	100.0	96.3
Secondary commodity (% of total agricultural sales)	14.5	3.1	1.5	...	1.2
<b>\$250,000 to \$499,999</b>					
Number of farms	x	x	45 E	390 B	460 B
Average total agricultural sales (\$)	x	x	305,646 B	334,318 A	331,041 A
Average program payments and insurance proceeds (\$)	x	x	35,198 D	9,819 C	14,379 C
Average total operating revenues (\$)	x	x	372,880 A	359,226 A	362,101 A
Average net operating income (\$)	x	x	-13,435	37,618	35,707
Average agricultural sales from primary activity (\$)	x	x	294,856 B	334,318 A	323,831 A
Primary commodity (% of total agricultural sales)	x	x	96.5	100.0	97.8
Secondary commodity (% of total agricultural sales)	x	x	0.0	...	1.4
<b>\$500,000 and over</b>					
Number of farms	x	x	60 B	835 A	935 A
Average total agricultural sales (\$)	x	x	2,768,391 B	2,560,431 A	2,515,684 A
Average program payments and insurance proceeds (\$)	x	x	71,450 B	45,679 A	46,418 A
Average total operating revenues (\$)	x	x	2,936,076 B	2,658,395 A	2,618,051 A
Average net operating income (\$)	x	x	435,566	221,651	235,087
Average agricultural sales from primary activity (\$)	x	x	2,644,580 B	2,560,431 A	2,492,354 A
Primary commodity (% of total agricultural sales)	x	x	95.5	100.0	99.1
Secondary commodity (% of total agricultural sales)	x	x	1.7	...	0.4
<b>Total</b>					
Number of farms	235 D	210 E	295 D	3,105 A	3,845 A
Average total agricultural sales (\$)	201,445 D	168,702 E	627,221 D	775,368 A	695,982 A
Average program payments and insurance proceeds (\$)	10,040 D	6,505 E	21,486 D	14,758 A	14,543 A
Average total operating revenues (\$)	223,401 D	193,642 D	676,455 D	808,522 A	729,241 A
Average net operating income (\$)	38,945	30,603	96,336	69,650	67,718
Average agricultural sales from primary activity (\$)	128,849 D	139,696 E	599,458 D	775,368 A	687,814 A
Primary commodity (% of total agricultural sales)	64.0	82.8	95.6	100.0	98.8
Secondary commodity (% of total agricultural sales)	14.3	7.9	1.7	...	0.5

1. The degree of specialization is the percent a particular commodity (for example, potatoes) contributes to a farm's total agricultural sales (crop and livestock sales).



Table 12-6

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Beef cattle ranching and farming, including feedlots**

	2003				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
<b>\$10,000 to \$49,999</b>					
Number of farms	4,675 A	4,080 B	3,445 B	20,915 A	33,110 A
Average total agricultural sales (\$)	21,060 A	19,722 A	20,929 A	16,540 A	18,026 A
Average program payments and insurance proceeds (\$)	3,175 B	2,901 B	2,766 B	2,661 A	2,774 A
Average total operating revenues (\$)	27,779 A	26,392 A	26,989 A	23,747 A	24,979 A
Average net operating income (\$)	-3,616	-5,782	-8,116	-3,385	-4,205
Average agricultural sales from primary activity (\$)	13,192 A	16,254 A	19,955 A	16,540 A	16,387 A
Primary commodity (% of total agricultural sales)	62.6	82.4	95.3	100.0	90.9
Secondary commodity (% of total agricultural sales)	19.5	7.0	2.0	...	4.3
<b>\$50,000 to \$99,999</b>					
Number of farms	2,770 A	2,280 B	2,320 B	5,190 A	12,555 A
Average total agricultural sales (\$)	50,357 A	50,260 A	53,425 A	48,590 A	50,180 A
Average program payments and insurance proceeds (\$)	12,148 A	11,246 B	8,905 B	9,411 B	10,256 A
Average total operating revenues (\$)	72,302 A	71,037 A	72,051 A	69,027 A	70,679 A
Average net operating income (\$)	2,246	-2,713	2,520	3,218	1,798
Average agricultural sales from primary activity (\$)	31,329 A	41,778 A	51,122 A	48,590 A	44,013 A
Primary commodity (% of total agricultural sales)	62.2	83.1	95.7	100.0	87.7
Secondary commodity (% of total agricultural sales)	25.7	8.6	2.0	...	7.6
<b>\$100,000 to \$249,999</b>					
Number of farms	2,875 A	1,925 A	2,450 A	2,985 A	10,240 A
Average total agricultural sales (\$)	110,832 A	110,246 A	115,612 A	108,820 A	111,277 A
Average program payments and insurance proceeds (\$)	28,295 A	24,550 A	23,030 A	18,369 B	23,433 A
Average total operating revenues (\$)	155,888 A	154,017 A	155,614 A	150,173 A	153,802 A
Average net operating income (\$)	23,274	15,222	12,258	17,040	17,305
Average agricultural sales from primary activity (\$)	69,168 A	91,522 A	110,962 A	108,820 A	94,947 A
Primary commodity (% of total agricultural sales)	62.4	83.0	96.0	100.0	85.3
Secondary commodity (% of total agricultural sales)	27.7	8.7	1.9	...	9.8
<b>\$250,000 to \$499,999</b>					
Number of farms	945 A	590 A	895 A	920 B	3,350 A
Average total agricultural sales (\$)	244,565 A	252,283 A	271,270 A	269,569 A	260,017 A
Average program payments and insurance proceeds (\$)	57,222 A	56,154 A	46,047 A	39,279 B	49,136 A
Average total operating revenues (\$)	335,178 A	344,831 A	354,469 A	344,803 A	344,795 A
Average net operating income (\$)	46,394	38,564	38,199	19,121	35,358
Average agricultural sales from primary activity (\$)	153,423 A	209,724 A	260,687 A	269,569 A	224,004 A
Primary commodity (% of total agricultural sales)	62.7	83.1	96.1	100.0	86.1
Secondary commodity (% of total agricultural sales)	26.0	10.7	2.1	...	9.3
<b>\$500,000 and over</b>					
Number of farms	430 A	405 A	980 A	745 A	2,560 A
Average total agricultural sales (\$)	1,021,086 A	1,098,152 A	2,307,468 A	2,686,311 A	2,010,858 A
Average program payments and insurance proceeds (\$)	118,446 A	137,883 A	173,978 A	146,520 A	150,994 A
Average total operating revenues (\$)	1,271,762 A	1,378,989 A	2,772,894 A	3,035,468 A	2,377,265 A
Average net operating income (\$)	99,200	88,661	126,723	43,462	91,822
Average agricultural sales from primary activity (\$)	643,271 A	915,362 A	2,256,601 A	2,686,311 A	1,899,454 A
Primary commodity (% of total agricultural sales)	63.0	83.4	97.8	100.0	94.5
Secondary commodity (% of total agricultural sales)	17.9	9.7	1.3	...	2.9
<b>Total</b>					
Number of farms	11,690 A	9,285 A	10,090 A	30,750 A	61,815 A
Average total agricultural sales (\$)	104,497 A	108,440 A	295,977 A	103,234 A	135,720 A
Average program payments and insurance proceeds (\$)	20,036 A	18,794 A	29,596 A	9,909 A	16,372 A
Average total operating revenues (\$)	139,901 A	143,848 A	364,695 A	126,318 A	170,433 A
Average net operating income (\$)	12,164	6,323	16,509	1,523	6,702
Average agricultural sales from primary activity (\$)	65,495 A	90,166 A	288,099 A	103,234 A	124,315 A
Primary commodity (% of total agricultural sales)	62.7	83.1	97.3	100.0	91.6
Secondary commodity (% of total agricultural sales)	23.0	9.3	1.4	...	5.0

1. The degree of specialization is the percent a particular commodity (for example, potatoes) contributes to a farm's total agricultural sales (crop and livestock sales).

Table 12-7

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Dairy cattle and milk production**

	2003				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	60 E	F	165 E	470 D	820 D
Average total agricultural sales (\$)	28,729 B	F	33,527 A	26,309 B	28,875 B
Average program payments and insurance proceeds (\$)	934 E	F	1,713 E	191 D	859 E
Average total operating revenues (\$)	32,707 B	F	36,780 A	27,407 B	31,050 B
Average net operating income (\$)	-853	F	14,617	11,805	11,546
Average agricultural sales from primary activity (\$)	16,162 C	F	29,997 A	25,924 B	25,840 A
Primary commodity (% of total agricultural sales)	56.3	77.3	89.5	98.5	89.5
Secondary commodity (% of total agricultural sales)	23.3	19.7	9.2	1.5	8.1
<b>\$50,000 to \$99,999</b>					
Number of farms	105 D	135 D	410 C	435 C	1,090 B
Average total agricultural sales (\$)	60,911 B	69,189 A	68,052 A	70,125 A	68,414 A
Average program payments and insurance proceeds (\$)	4,145 E	5,601 D	3,107 D	1,766 D	2,984 C
Average total operating revenues (\$)	73,168 A	76,390 A	75,290 A	74,361 A	74,924 A
Average net operating income (\$)	-12,631	10,636	18,503	21,237	15,680
Average agricultural sales from primary activity (\$)	32,884 B	52,295 A	61,449 A	67,292 A	59,995 A
Primary commodity (% of total agricultural sales)	54.0	75.6	90.3	96.0	87.7
Secondary commodity (% of total agricultural sales)	27.8	12.8	7.5	4.0	8.4
<b>\$100,000 to \$249,999</b>					
Number of farms	385 B	930 B	2,990 A	1,890 A	6,200 A
Average total agricultural sales (\$)	153,398 A	164,992 A	167,577 A	163,840 A	165,137 A
Average program payments and insurance proceeds (\$)	9,731 C	7,880 B	5,633 A	4,050 B	5,742 A
Average total operating revenues (\$)	174,216 A	180,718 A	179,824 A	172,498 A	177,345 A
Average net operating income (\$)	43,741	40,953	48,039	39,709	44,159
Average agricultural sales from primary activity (\$)	89,851 A	130,072 A	152,694 A	156,632 A	146,552 A
Primary commodity (% of total agricultural sales)	58.6	78.8	91.1	95.6	88.7
Secondary commodity (% of total agricultural sales)	19.8	8.9	5.8	4.4	6.7
<b>\$250,000 to \$499,999</b>					
Number of farms	560 B	1,185 A	2,860 A	1,080 A	5,665 A
Average total agricultural sales (\$)	323,943 A	316,394 A	318,925 A	332,145 A	321,458 A
Average program payments and insurance proceeds (\$)	18,854 B	15,187 A	9,742 A	6,831 B	11,218 A
Average total operating revenues (\$)	356,775 A	345,741 A	341,423 A	349,698 A	345,460 A
Average net operating income (\$)	78,949	80,439	82,620	79,152	81,161
Average agricultural sales from primary activity (\$)	192,954 A	246,264 A	289,019 A	317,493 A	276,160 A
Primary commodity (% of total agricultural sales)	59.6	77.8	90.6	95.6	85.9
Secondary commodity (% of total agricultural sales)	19.8	10.3	6.1	4.4	7.0
<b>\$500,000 and over</b>					
Number of farms	380 B	470 B	940 A	600 A	2,390 A
Average total agricultural sales (\$)	868,207 A	724,241 A	776,301 A	849,628 A	799,120 A
Average program payments and insurance proceeds (\$)	52,257 A	33,882 B	19,677 B	9,074 A	25,012 A
Average total operating revenues (\$)	974,229 A	799,230 A	825,826 A	879,918 A	857,847 A
Average net operating income (\$)	189,989	163,272	185,251	182,741	181,033
Average agricultural sales from primary activity (\$)	494,719 A	557,951 A	711,791 A	815,464 A	672,859 A
Primary commodity (% of total agricultural sales)	57.0	77.0	91.7	96.0	84.2
Secondary commodity (% of total agricultural sales)	17.6	10.8	5.8	4.0	7.9
<b>Total</b>					
Number of farms	1,490 A	2,855 A	7,355 A	4,470 A	16,170 A
Average total agricultural sales (\$)	388,177 A	309,656 A	295,146 A	273,117 A	300,199 A
Average program payments and insurance proceeds (\$)	23,254 A	14,841 A	8,784 A	4,771 B	10,076 A
Average total operating revenues (\$)	433,967 A	339,883 A	315,631 A	285,608 A	322,523 A
Average net operating income (\$)	88,500	74,822	76,506	63,733	73,786
Average agricultural sales from primary activity (\$)	224,808 A	240,524 A	268,840 A	261,629 A	257,811 A
Primary commodity (% of total agricultural sales)	57.9	77.7	91.1	95.8	85.9
Secondary commodity (% of total agricultural sales)	17.7	9.7	6.0	4.2	7.3

1. The degree of specialization is the percent a particular commodity (for example, potatoes) contributes to a farm's total agricultural sales (crop and livestock sales).



Table 12-8

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Hog and pig farming**

	2003				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
<b>\$10,000 to \$49,999</b>					
Number of farms	170 B	85 C	25 C	525 D	805 C
Average total agricultural sales (\$)	20,634 A	21,180 A	25,809 A	23,068 C	22,469 B
Average program payments and insurance proceeds (\$)	2,129 D	1,834 C	1,156 C	1,703 E	1,785 D
Average total operating revenues (\$)	27,091 A	25,123 A	29,381 A	29,327 B	28,431 B
Average net operating income (\$)	-3,116	-4,512	-5,771	6,419	2,856
Average agricultural sales from primary activity (\$)	12,868 B	17,412 A	24,486 A	23,068 C	20,416 B
Primary commodity (% of total agricultural sales)	62.4	82.2	94.9	100.0	90.9
Secondary commodity (% of total agricultural sales)	16.3	7.4	2.2	...	3.9
<b>\$50,000 to \$99,999</b>					
Number of farms	140 D	85 D	F	195 C	515 C
Average total agricultural sales (\$)	59,927 A	56,574 B	F	48,849 B	55,544 A
Average program payments and insurance proceeds (\$)	7,808 D	5,638 D	F	7,771 E	6,457 D
Average total operating revenues (\$)	73,010 A	73,270 B	F	74,300 A	72,477 A
Average net operating income (\$)	7,401	10,643	F	12,650	6,644
Average agricultural sales from primary activity (\$)	36,905 A	46,318 B	F	48,849 B	46,839 A
Primary commodity (% of total agricultural sales)	61.6	81.9	94.1	100.0	84.3
Secondary commodity (% of total agricultural sales)	19.8	9.7	4.6	...	7.4
<b>\$100,000 to \$249,999</b>					
Number of farms	260 C	240 C	220 C	480 B	1,200 B
Average total agricultural sales (\$)	147,388 A	144,380 A	155,229 A	119,490 A	137,090 A
Average program payments and insurance proceeds (\$)	15,358 B	17,118 B	17,547 C	12,734 C	15,062 B
Average total operating revenues (\$)	168,380 A	167,974 A	180,616 A	159,084 A	166,827 A
Average net operating income (\$)	18,974	25,171	14,227	11,740	16,456
Average agricultural sales from primary activity (\$)	90,002 A	120,454 A	148,668 A	119,490 A	118,567 A
Primary commodity (% of total agricultural sales)	61.1	83.4	95.8	100.0	86.5
Secondary commodity (% of total agricultural sales)	18.1	9.9	2.5	...	6.8
<b>\$250,000 to \$499,999</b>					
Number of farms	195 B	205 B	355 B	440 B	1,210 A
Average total agricultural sales (\$)	296,327 A	303,737 A	301,307 A	309,903 A	304,041 A
Average program payments and insurance proceeds (\$)	39,189 C	39,187 B	43,793 A	51,194 A	44,934 A
Average total operating revenues (\$)	348,364 A	356,759 A	356,701 A	378,705 A	363,360 A
Average net operating income (\$)	41,916	39,820	34,749	16,451	30,137
Average agricultural sales from primary activity (\$)	187,646 A	251,416 A	288,622 A	309,903 A	273,273 A
Primary commodity (% of total agricultural sales)	63.3	82.8	95.8	100.0	89.9
Secondary commodity (% of total agricultural sales)	23.4	11.7	2.7	...	6.6
<b>\$500,000 and over</b>					
Number of farms	370 A	275 A	525 A	825 A	2,000 A
Average total agricultural sales (\$)	1,579,364 A	1,791,661 A	1,352,422 A	2,066,992 A	1,751,820 A
Average program payments and insurance proceeds (\$)	141,066 A	185,621 B	111,915 A	112,409 A	127,787 A
Average total operating revenues (\$)	1,783,928 A	2,017,242 A	1,507,980 A	2,215,199 A	1,923,132 A
Average net operating income (\$)	268,543	104,011	57,026	5,453	81,096
Average agricultural sales from primary activity (\$)	977,948 A	1,519,070 B	1,302,793 A	2,066,992 A	1,590,156 A
Primary commodity (% of total agricultural sales)	61.9	84.8	96.3	100.0	90.8
Secondary commodity (% of total agricultural sales)	18.8	6.9	2.1	...	4.5
<b>Total</b>					
Number of farms	1,140 A	900 A	1,230 A	2,465 A	5,730 A
Average total agricultural sales (\$)	606,675 A	675,542 A	700,090 A	781,906 A	712,937 A
Average program payments and insurance proceeds (\$)	57,272 A	72,313 A	64,087 A	50,371 A	58,111 A
Average total operating revenues (\$)	689,306 A	766,540 A	787,919 A	855,014 A	793,886 A
Average net operating income (\$)	98,945	49,056	36,184	9,409	39,134
Average agricultural sales from primary activity (\$)	376,084 A	570,602 A	673,654 A	781,906 A	645,027 A
Primary commodity (% of total agricultural sales)	62.0	84.5	96.2	100.0	90.5
Secondary commodity (% of total agricultural sales)	19.1	7.6	2.2	...	4.8

1. The degree of specialization is the percent a particular commodity (for example, potatoes) contributes to a farm's total agricultural sales (crop and livestock sales).

Table 12-9

**Average total agricultural sales and other selected variables by degree of specialization<sup>1</sup> and revenue class for selected farm types, Canada — Poultry and egg production**

	2003				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
<b>\$10,000 to \$49,999</b>					
Number of farms	195 D	F	45 E	395 D	705 C
Average total agricultural sales (\$)	16,943 B	F	18,694 D	20,354 C	18,337 B
Average program payments and insurance proceeds (\$)	866 D	F	x	F	F
Average total operating revenues (\$)	22,104 B	F	24,392 B	25,814 B	23,724 A
Average net operating income (\$)	-2,789	F	2,119	3,876	1,142
Average agricultural sales from primary activity (\$)	10,296 B	F	17,928 D	20,354 C	16,272 B
Primary commodity (% of total agricultural sales)	60.8	82.7	95.9	100.0	88.7
Secondary commodity (% of total agricultural sales)	16.4	4.5	1.7	...	4.5
<b>\$50,000 to \$99,999</b>					
Number of farms	F	x	F	165 D	270 D
Average total agricultural sales (\$)	F	x	F	62,564 A	62,594 A
Average program payments and insurance proceeds (\$)	F	x	F	F	F
Average total operating revenues (\$)	F	x	F	73,937 A	72,923 A
Average net operating income (\$)	F	x	F	13,703	11,547
Average agricultural sales from primary activity (\$)	F	x	F	62,564 A	56,608 A
Primary commodity (% of total agricultural sales)	60.9	x	97.3	100.0	90.4
Secondary commodity (% of total agricultural sales)	19.6	x	0.9	...	4.5
<b>\$100,000 to \$249,999</b>					
Number of farms	65 D	45 E	110 E	335 B	555 B
Average total agricultural sales (\$)	137,081 B	184,435 A	153,754 B	173,102 A	165,973 A
Average program payments and insurance proceeds (\$)	F	3,443 D	F	F	F
Average total operating revenues (\$)	176,586 A	194,606 A	166,794 B	183,852 A	180,517 A
Average net operating income (\$)	48,365	25,709	27,598	22,674	26,932
Average agricultural sales from primary activity (\$)	89,772 B	154,906 B	146,367 B	173,102 A	156,454 A
Primary commodity (% of total agricultural sales)	65.5	84.0	95.2	100.0	94.3
Secondary commodity (% of total agricultural sales)	19.3	11.2	2.2	...	3.3
<b>\$250,000 to \$499,999</b>					
Number of farms	125 D	110 C	255 C	625 B	1,120 A
Average total agricultural sales (\$)	332,222 A	347,812 A	338,936 A	348,936 A	344,319 A
Average program payments and insurance proceeds (\$)	19,960 D	8,169 C	4,230 D	2,645 E	5,506 C
Average total operating revenues (\$)	370,996 A	370,764 A	352,335 A	363,335 A	362,064 A
Average net operating income (\$)	56,097	44,478	50,032	43,151	46,293
Average agricultural sales from primary activity (\$)	208,711 A	290,493 A	325,427 A	348,936 A	321,596 A
Primary commodity (% of total agricultural sales)	62.8	83.5	96.0	100.0	93.4
Secondary commodity (% of total agricultural sales)	17.0	12.3	2.4	...	3.6
<b>\$500,000 and over</b>					
Number of farms	190 B	220 B	375 A	1,035 A	1,815 A
Average total agricultural sales (\$)	1,169,674 A	995,780 A	1,405,331 A	1,678,861 A	1,487,189 A
Average program payments and insurance proceeds (\$)	32,740 B	24,043 B	11,636 B	7,910 A	13,202 A
Average total operating revenues (\$)	1,254,494 A	1,047,515 A	1,451,527 A	1,711,911 A	1,530,593 A
Average net operating income (\$)	166,935	143,275	166,812	156,639	158,217
Average agricultural sales from primary activity (\$)	748,199 A	830,081 A	1,363,379 A	1,678,861 A	1,414,763 A
Primary commodity (% of total agricultural sales)	64.0	83.4	97.0	100.0	95.1
Secondary commodity (% of total agricultural sales)	12.2	9.6	1.6	...	2.1
<b>Total</b>					
Number of farms	635 B	455 B	830 B	2,555 A	4,470 A
Average total agricultural sales (\$)	437,994 B	586,132 B	773,285 A	794,395 A	718,541 A
Average program payments and insurance proceeds (\$)	16,678 C	13,983 B	7,246 B	4,613 B	7,770 A
Average total operating revenues (\$)	476,931 B	618,889 B	801,234 A	814,272 A	743,932 A
Average net operating income (\$)	65,080	82,174	96,433	78,371	80,197
Average agricultural sales from primary activity (\$)	279,291 B	488,897 B	748,752 A	794,395 A	681,513 A
Primary commodity (% of total agricultural sales)	63.8	83.4	96.8	100.0	94.8
Secondary commodity (% of total agricultural sales)	13.1	10.0	1.7	...	2.3

1. The degree of specialization is the percent a particular commodity (for example, potatoes) contributes to a farm's total agricultural sales (crop and livestock sales).

Table 13-1

## Average net market income by quintile and province

	2003					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%	
	\$					
<b>Canada</b>	<b>-71,362</b>	<b>-8,398</b>	<b>3,306</b>	<b>17,852</b>	<b>105,332</b>	<b>9,355</b>
Newfoundland and Labrador	-58,525	-3,875	3,649	17,825	138,360	19,383
Prince Edward Island	-72,219	-8,153	5,306	28,379	160,548	22,812
Nova Scotia	-56,876	-2,851	6,667	21,650	124,765	18,784
New Brunswick	-38,987	-734	8,502	31,574	184,205	36,981
Quebec	-74,043	-4,213	8,559	31,763	120,227	16,478
Ontario	-56,424	-5,082	4,674	21,177	121,158	17,104
Manitoba	-53,722	-4,212	7,132	24,262	136,769	22,053
Saskatchewan	-71,563	-12,846	225	12,153	65,513	-1,279
Alberta	-91,208	-13,583	342	12,950	90,729	-149
British Columbia	-61,348	-5,161	5,048	20,904	144,572	20,808

Table 13-2

## Average net market income by quintile and farm type, Canada

	2003					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%	
	\$					
<b>Crop production</b>	<b>-57,536</b>	<b>-6,461</b>	<b>4,421</b>	<b>17,201</b>	<b>94,828</b>	<b>10,494</b>
Oilseed and grain farming	-58,068	-7,709	4,131	17,390	80,526	7,255
Potato farming	-91,801	1,403	19,562	77,520	376,902	77,063
Other vegetable (except potato) and melon farming	-50,320	-571	10,340	26,340	150,132	27,194
Fruit and tree nut farming	-55,627	-3,000	5,703	17,188	99,297	12,774
Greenhouse, nursery and floriculture production	-86,069	742	9,476	33,912	310,053	53,722
Other crop farming	-45,860	-5,389	2,815	11,550	64,839	5,636
<b>Animal production</b>	<b>-85,873</b>	<b>-10,422</b>	<b>1,871</b>	<b>18,776</b>	<b>116,201</b>	<b>8,140</b>
Beef cattle ranching and farming, including feedlots	-85,017	-14,213	-2,861	6,690	53,651	-8,349
Dairy cattle and milk production	-10,938	28,943	50,797	79,388	177,150	65,088
Hog and pig farming	-269,608	-26,371	2,225	24,253	198,369	-14,264
Poultry and egg production	-48,628	9,730	37,710	78,659	288,746	73,291
Other animal production	-82,953	-13,679	-2,965	7,562	106,145	2,889
<b>Total</b>	<b>-71,362</b>	<b>-8,398</b>	<b>3,306</b>	<b>17,852</b>	<b>105,332</b>	<b>9,355</b>

Table 13-3

## Average net market income by quintile and revenue class, Canada

	2003					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%	
	\$					
\$10,000 to \$49,999	-29,936	-8,391	-956	5,213	16,557	-3,500
\$50,000 to \$99,999	-49,078	-11,236	2,948	14,982	34,500	-1,568
\$100,000 to \$249,999	-69,642	-7,413	15,436	35,243	71,317	8,989
\$250,000 to \$499,999	-104,406	2,265	41,541	74,424	136,092	29,989
\$500,000 and over	-309,920	258	78,310	158,196	476,347	80,659
<b>Total</b>	<b>-71,362</b>	<b>-8,398</b>	<b>3,306</b>	<b>17,852</b>	<b>105,332</b>	<b>9,355</b>

Table 14-1

 Average net market income adjusted for CCA<sup>1</sup> by quintile and province

	2003					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%	
	\$					
<b>Canada</b>	<b>-101,753</b>	<b>-17,891</b>	<b>-3,859</b>	<b>7,715</b>	<b>65,882</b>	<b>-9,974</b>
Newfoundland and Labrador	-83,076	-10,706	-1,945	7,722	80,153	-1,578
Prince Edward Island	-107,860	-17,704	-2,482	12,574	100,882	-2,855
Nova Scotia	-75,831	-8,541	1,007	11,419	83,245	2,255
New Brunswick	-63,483	-8,199	1,032	14,159	112,662	11,228
Quebec	-105,459	-13,904	-894	12,949	78,726	-5,698
Ontario	-81,512	-12,968	-1,627	9,605	74,078	-2,485
Manitoba	-83,041	-13,547	-1,113	10,724	82,268	-945
Saskatchewan	-99,836	-22,645	-6,784	4,472	41,689	-16,611
Alberta	-129,673	-25,106	-7,997	4,811	57,567	-20,036
British Columbia	-85,358	-12,129	-438	11,158	94,183	1,487

1. The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation. 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. 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.

Table 14-2

 Average net market income adjusted for CCA<sup>1</sup> by quintile and farm type, Canada

	2003					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%	
	\$					
<b>Crop production</b>	<b>-88,893</b>	<b>-16,319</b>	<b>-2,635</b>	<b>7,848</b>	<b>57,149</b>	<b>-8,565</b>
Oilseed and grain farming	-89,558	-18,207	-3,532	7,717	48,464	-11,023
Potato farming	-180,657	-14,483	4,064	30,123	220,151	12,072
Other vegetable (except potato) and melon farming	-78,517	-8,259	3,145	13,910	97,395	5,708
Fruit and tree nut farming	-72,122	-8,247	1,604	10,964	75,382	1,514
Greenhouse, nursery and floriculture production	-144,517	-8,799	2,323	15,942	169,635	6,960
Other crop farming	-69,073	-13,247	-2,975	4,898	40,280	-8,010
<b>Animal production</b>	<b>-115,318</b>	<b>-19,505</b>	<b>-5,240</b>	<b>7,556</b>	<b>75,111</b>	<b>-11,477</b>
Beef cattle ranching and farming, including feedlots	-108,335	-22,728	-9,078	568	38,398	-20,233
Dairy cattle and milk production	-47,393	6,599	24,092	45,590	112,911	28,373
Hog and pig farming	-369,545	-58,414	-15,969	4,774	108,902	-66,095
Poultry and egg production	-89,447	-5,018	13,480	43,099	207,193	33,866
Other animal production	-103,471	-19,961	-7,382	3,223	72,842	-10,875
<b>Total</b>	<b>-101,753</b>	<b>-17,891</b>	<b>-3,859</b>	<b>7,715</b>	<b>65,882</b>	<b>-9,974</b>

1. The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation. 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. 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.

Table 14-3

 Average net market income adjusted for CCA<sup>1</sup> by quintile and revenue class, Canada

	2003					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%	
	\$					
\$10,000 to \$49,999	-36,973	-12,693	-4,340	2,400	14,158	-7,483
\$50,000 to \$99,999	-61,569	-21,074	-5,958	6,341	27,407	-10,968
\$100,000 to \$249,999	-94,836	-26,321	-2,324	16,537	52,959	-10,782
\$250,000 to \$499,999	-149,452	-33,615	6,303	36,984	97,177	-8,510
\$500,000 and over	-437,680	-73,689	6,030	75,268	320,433	-21,895
<b>Total</b>	<b>-101,753</b>	<b>-17,891</b>	<b>-3,859</b>	<b>7,715</b>	<b>65,882</b>	<b>-9,974</b>

1. The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation. 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. 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.

Table 15

## Financial performance indicators of farms by province

	2001										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	7.23	13.86	14.56	15.92	16.06	12.26	16.62	21.39	13.50	9.26	15.00
Operating profit margin adjusted for CCA (%)	1.77	4.58	6.84	7.11	7.85	4.06	6.94	10.13	5.00	0.94	6.06
Operating profit margin (excluding interest expenses) (%)	11.63	21.10	20.08	21.36	22.87	17.81	21.68	26.89	18.24	15.81	20.54
<b>Solvency ratio</b>											
Interest coverage	2.64	2.92	3.64	3.93	3.36	3.21	4.29	4.89	3.85	2.41	3.71
	2002										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	4.07	11.29	12.95	17.26	14.58	12.85	16.76	20.84	13.96	10.37	14.93
Operating profit margin adjusted for CCA (%)	-1.37	1.96	5.57	8.65	5.99	4.49	6.87	9.23	5.40	2.58	5.86
Operating profit margin (excluding interest expenses) (%)	7.75	17.78	18.11	22.47	21.05	17.87	21.14	25.72	18.04	15.84	19.87
<b>Solvency ratio</b>											
Interest coverage	2.10	2.74	3.51	4.32	3.25	3.56	4.83	5.27	4.42	2.90	4.02
	2003										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	7.39	12.22	12.45	15.49	14.36	11.89	13.97	14.63	9.55	10.24	12.31
Operating profit margin adjusted for CCA (%)	1.28	3.57	4.99	6.57	5.98	3.18	3.94	2.91	0.31	2.46	3.00
Operating profit margin (excluding interest expenses) (%)	11.49	18.73	17.81	20.75	20.83	17.13	18.58	19.91	14.12	15.49	17.55
<b>Solvency ratio</b>											
Interest coverage	2.80	2.88	3.32	3.94	3.22	3.27	4.03	3.77	3.09	2.95	3.35

Table 16-1

## Financial performance indicators of farms by farm type, Canada — Crop production

	2001						
	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	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	22.84	16.39	15.06	10.75	6.76	17.18	18.83
Operating profit margin adjusted for CCA (%)	10.03	6.12	7.71	3.34	0.54	4.16	7.54
Operating profit margin (excluding interest expenses) (%)	28.86	22.46	19.34	18.60	11.19	24.11	24.69
<b>Solvency ratio</b>							
Interest coverage	4.80	3.70	4.51	2.37	2.53	3.48	4.21
	2002						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	23.92	19.30	15.16	13.02	9.92	19.63	20.33
Operating profit margin adjusted for CCA (%)	10.88	9.37	7.65	5.60	3.87	6.19	8.93
Operating profit margin (excluding interest expenses) (%)	29.10	24.31	19.04	19.56	13.64	25.77	25.37
<b>Solvency ratio</b>							
Interest coverage	5.62	4.85	4.91	2.99	3.66	4.20	5.04
	2003						
	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	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	19.12	17.21	14.66	14.04	9.29	15.48	16.70
Operating profit margin adjusted for CCA (%)	5.89	6.35	7.14	6.76	2.87	1.42	5.11
Operating profit margin (excluding interest expenses) (%)	24.46	22.46	18.32	20.21	12.68	22.09	21.80
<b>Solvency ratio</b>							
Interest coverage	4.58	4.28	5.01	3.28	3.74	3.34	4.27

Table 16-2

## Financial performance indicators of farms by farm type, Canada — Animal production

	2001					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
<b>Profitability ratios</b>						
Operating profit margin (%)	8.59	24.22	13.38	10.96	7.29	12.64
Operating profit margin adjusted for CCA (%)	2.13	12.81	6.95	5.53	-2.45	5.16
Operating profit margin (excluding interest expenses) (%)	12.90	33.63	17.96	14.87	12.51	17.99
<b>Solvency ratio</b>						
Interest coverage	2.99	3.58	3.92	3.80	2.40	3.36
	2002					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
<b>Profitability ratios</b>						
Operating profit margin (%)	8.15	23.39	7.48	11.23	10.70	11.47
Operating profit margin adjusted for CCA (%)	1.68	11.84	0.81	5.88	0.69	3.89
Operating profit margin (excluding interest expenses) (%)	11.94	32.46	11.93	14.80	14.82	16.36
<b>Solvency ratio</b>						
Interest coverage	3.15	3.58	2.68	4.15	3.60	3.34
	2003					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Animal production
<b>Profitability ratios</b>						
Operating profit margin (%)	3.93	22.88	4.93	10.78	9.35	9.28
Operating profit margin adjusted for CCA (%)	-3.04	11.49	-1.60	5.48	0.35	1.55
Operating profit margin (excluding interest expenses) (%)	8.27	32.11	9.81	14.36	13.62	14.61
<b>Solvency ratio</b>						
Interest coverage	1.91	3.48	2.01	4.01	3.19	2.74



Table 17

## Financial performance indicators of farms by revenue class, Canada

	2001					
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	Total
<b>Profitability ratios</b>						
Operating profit margin (%)	9.07	19.46	21.61	19.92	10.91	15.00
Operating profit margin adjusted for CCA (%)	-5.68	7.06	10.14	9.25	4.62	6.06
Operating profit margin (excluding interest expenses) (%)	16.45	26.38	28.20	26.60	15.27	20.54
<b>Solvency ratio</b>						
Interest coverage	2.23	3.81	4.28	3.98	3.50	3.71
	2002					
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	Total
<b>Profitability ratios</b>						
Operating profit margin (%)	5.68	19.03	21.18	20.06	11.61	14.93
Operating profit margin adjusted for CCA (%)	-9.83	6.37	9.48	9.10	5.10	5.86
Operating profit margin (excluding interest expenses) (%)	12.55	25.20	27.23	26.10	15.49	19.87
<b>Solvency ratio</b>						
Interest coverage	1.83	4.08	4.50	4.32	3.99	4.02
	2003					
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	Total
<b>Profitability ratios</b>						
Operating profit margin (%)	-3.77	10.70	17.30	18.04	10.66	12.31
Operating profit margin adjusted for CCA (%)	-19.68	-2.45	5.06	6.94	3.87	3.00
Operating profit margin (excluding interest expenses) (%)	4.16	17.74	23.72	24.29	14.76	17.55
<b>Solvency ratio</b>						
Interest coverage	0.52	2.52	3.70	3.89	3.60	3.35

Table 18-1

 Financial performance indicators of farms by province and by quartile<sup>1</sup> — First quartile boundary, 25%

	2003										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	-6.68	-11.77	-2.20	-0.66	5.45	-11.20	-6.24	-4.75	-17.02	-17.13	-7.17
Operating profit margin adjusted for CCA (%)	-21.28	-22.71	-14.74	-13.48	-5.47	-26.68	-20.41	-19.17	-36.00	-34.46	-22.33
Operating profit margin (excluding interest expenses) (%)	-4.57	-1.42	3.25	5.38	13.23	-3.62	0.68	1.78	-7.80	-8.36	-0.04
<b>Solvency ratio</b>											
Interest coverage	-0.53	-0.03	0.44	0.98	1.51	-0.18	0.08	0.05	-1.00	-0.62	0.02

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

Table 18-2

**Financial performance indicators of farms by province and by quartile<sup>1</sup> — Second quartile boundary, 50%**

	2003										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	10.28	12.27	17.09	17.00	20.25	13.04	15.20	16.69	13.68	10.52	15.35
Operating profit margin adjusted for CCA (%)	0.72	2.44	6.80	5.24	8.09	2.42	3.76	4.46	0.50	1.69	3.76
Operating profit margin (excluding interest expenses) (%)	14.64	18.30	22.80	22.84	28.37	18.34	20.30	21.92	19.80	15.89	21.40
<b>Solvency ratio</b>											
Interest coverage	3.20	2.33	3.13	4.11	3.30	2.87	3.39	3.26	2.29	2.60	2.97

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

Table 18-3

**Financial performance indicators of farms by province and by quartile<sup>1</sup> — Third quartile boundary, 75%**

	2003										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
<b>Profitability ratios</b>											
Operating profit margin (%)	21.72	29.31	37.44	31.55	33.15	30.06	31.07	35.17	34.35	29.54	32.94
Operating profit margin adjusted for CCA (%)	11.70	17.87	24.92	19.25	21.32	19.32	19.07	23.58	21.36	19.41	20.96
Operating profit margin (excluding interest expenses) (%)	26.08	35.67	41.46	37.18	40.87	36.10	35.97	39.60	39.49	35.62	38.57
<b>Solvency ratio</b>											
Interest coverage	10.97	7.85	10.36	12.00	7.73	9.69	10.04	11.01	9.30	11.41	9.67

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

Table 19-1

**Financial performance indicators of farms by farm type and by quartile<sup>1</sup>, Canada — First quartile boundary, 25%**

Crop production	2003						
	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	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	0.65	3.54	1.18	-4.48	1.06	-9.41	-0.47
Operating profit margin adjusted for CCA (%)	-13.51	-6.06	-7.23	-13.47	-8.50	-32.48	-15.04
Operating profit margin (excluding interest expenses) (%)	6.53	12.37	6.12	3.26	5.02	-1.08	5.58
<b>Solvency ratio</b>							
Interest coverage	0.76	1.63	0.89	0.32	1.29	-0.30	0.66
Animal production	2003						Animal production
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production		
<b>Profitability ratios</b>							
Operating profit margin (%)	-27.26	15.59	-0.37	3.20	-48.93	-16.22	
Operating profit margin adjusted for CCA (%)	-44.47	4.54	-8.72	-2.73	-68.17	-31.94	
Operating profit margin (excluding interest expenses) (%)	-18.41	24.39	4.81	6.92	-37.02	-8.20	
<b>Solvency ratio</b>							
Interest coverage	-2.04	2.37	0.87	1.60	-4.09	-0.69	

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

Table 19-2

Financial performance indicators of farms by farm type and by quartile<sup>1</sup>, Canada — Second quartile boundary, 50%

Crop production	2003						
	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	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	19.65	19.27	17.23	16.91	11.68	15.98	18.66
Operating profit margin adjusted for CCA (%)	6.78	7.20	8.48	7.80	4.23	1.27	6.12
Operating profit margin (excluding interest expenses) (%)	24.66	23.86	20.23	23.02	15.48	24.88	24.05
<b>Solvency ratio</b>							
Interest coverage	3.96	4.92	4.37	3.43	4.21	2.43	3.70
Animal production	2003						Animal production
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production		
<b>Profitability ratios</b>							
Operating profit margin (%)	6.52	25.12	10.42	11.86	0.72		11.64
Operating profit margin adjusted for CCA (%)	-5.73	13.58	2.55	5.27	-7.83		0.99
Operating profit margin (excluding interest expenses) (%)	12.43	33.91	16.15	16.55	6.30		17.92
<b>Solvency ratio</b>							
Interest coverage	1.47	3.90	2.63	3.61	1.09		2.45

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

Table 19-3

**Financial performance indicators of farms by farm type and by quartile<sup>1</sup>, Canada — Third quartile boundary, 75%**

Crop production	2003						
	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	Crop production
<b>Profitability ratios</b>							
Operating profit margin (%)	36.76	29.88	32.21	35.09	24.38	39.09	36.32
Operating profit margin adjusted for CCA (%)	25.15	21.45	23.99	26.47	17.85	23.60	24.61
Operating profit margin (excluding interest expenses) (%)	41.00	35.69	36.31	39.89	28.85	45.32	41.02
<b>Solvency ratio</b>							
Interest coverage	13.76	24.23	15.09	16.24	11.32	8.16	12.80
Animal production	2003						Animal production
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production		
<b>Profitability ratios</b>							
Operating profit margin (%)	27.46	34.09	22.30	21.36	25.50	29.02	
Operating profit margin adjusted for CCA (%)	14.73	23.31	12.53	13.85	16.69	17.30	
Operating profit margin (excluding interest expenses) (%)	33.20	42.52	28.60	27.08	30.63	35.91	
<b>Solvency ratio</b>							
Interest coverage	6.48	8.41	5.47	9.56	7.30	7.16	

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

Table 20-1

**Financial performance indicators of farms by revenue class and by quartile<sup>1</sup>, Canada — First quartile boundary, 25%**

	2003					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Profitability ratios</b>						
Operating profit margin (%)	-35.90	-3.56	6.63	8.78	5.33	-7.17
Operating profit margin adjusted for CCA (%)	-55.93	-17.94	-5.40	-1.24	-1.91	-22.33
Operating profit margin (excluding interest expenses) (%)	-26.17	3.58	12.78	14.76	9.61	-0.04
<b>Solvency ratio</b>						
Interest coverage	-3.66	0.23	1.75	2.17	1.96	0.02

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

Table 20-2

Financial performance indicators of farms by revenue class and by quartile<sup>1</sup>, Canada — Second quartile boundary, 50%

	2003					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Profitability ratios</b>						
Operating profit margin (%)	5.99	16.25	20.29	19.52	14.71	15.35
Operating profit margin adjusted for CCA (%)	-7.40	3.74	8.20	8.44	5.93	3.76
Operating profit margin (excluding interest expenses) (%)	12.58	22.91	26.25	26.09	20.06	21.40
<b>Solvency ratio</b>						
Interest coverage	0.37	3.03	4.31	4.31	4.05	2.97

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

Table 20-3

Financial performance indicators of farms by revenue class and by quartile<sup>1</sup>, Canada — Third quartile boundary, 75%

	2003					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
<b>Profitability ratios</b>						
Operating profit margin (%)	37.32	33.99	32.37	30.02	24.94	32.94
Operating profit margin adjusted for CCA (%)	25.34	22.15	20.51	18.59	14.76	20.96
Operating profit margin (excluding interest expenses) (%)	42.21	39.34	38.28	36.76	30.93	38.57
<b>Solvency ratio</b>						
Interest coverage	5.31	11.71	12.31	10.66	10.58	9.67

1. Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from highest to lowest. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the highest of the three, 75% of the ratios are lower than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are lower than this ratio. Q1 - 25% is the lowest of the three, 25% of the ratios are lower than this ratio.

## Data sources and methodology

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

Each year, the 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 — T1<sup>1</sup> and the Statistical Universe File — T2<sup>2</sup> 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.<sup>3</sup>

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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 Statement of Farming Income and Expenses of the farm operation. Taxfilers may elect to use the form<sup>4</sup> T2042 — Statement of Farming Activities provided by CRA in the Farming Income Tax Guide or their own statement to report detailed revenue and expense data.
- a statement for the 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).<sup>5</sup>

Finally, the statistical data for the communal farming organizations are gathered from the CRA T3 Trust — Income Tax and Information Return and financial statements.

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

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

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

### Sample allocation

Once the population strata boundaries and the provincial distribution of the sample size have been determined, the sample chosen is distributed within the strata. The two smallest strata are predetermined and have fixed sampling

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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 2003, the sampling rates of the unincorporated sector varied from a complete census in Newfoundland and Labrador and the three territories to about 27% 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 2003. Overall, about one in two farms is sampled at the national level.

A census is performed for communal farming organizations.

### 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 2003.

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 2003 taxation year, the sample included about 203,900 returns. Of these returns, about 178,400 were classified as farms according to the NAICS (165,100 unincorporated farms and 13,300 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).

During the tax-processing period for the communal farming organizations, CRA forwards copies of the tax returns with the supporting documentation to STC. Data capture is then carried out in an interactive mode performing basic edit checks.

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.

For statistical purposes, the estimates presented in the publication cover both unincorporated farms and communal farming organizations with total farm operating revenues equal to or greater than \$10,000 as well as 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 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. This method preserves the confidentiality of the data, without jeopardizing the quality of the actual estimates.

### Reference period

The series on farm operations contained in this data product are based on the 2003 taxation year. Information for tax purposes is collected in the year following the taxation year being reported upon; in this case, 2003 data were collected in 2004.

### Revisions

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

# Concepts and variables measured

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## Characteristics

The major variables measured are operating revenues, operating expenses, net operating income, net operating income **adjusted for** capital cost allowance, net program payments, net market income and net market income **adjusted for** capital cost allowance of farms. 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.

**Net operating income adjusted for capital cost allowance:** the net operating income minus capital cost allowance.

**Net program payments:** program payments and insurance proceeds after deducting stabilization levies or fees (government levies).

**Net market income:** the sum of total operating revenues less total operating expenses minus net program payments.

**Net market income adjusted for capital cost allowance:** net market income less capital cost allowance.

In addition, some indicators of financial performance are presented by province, farm type and revenue class. Two different categories of financial ratios are derived: profitability ratios and solvency ratios. (The definitions of the ratios can be found in the section Data quality, concepts and methodology — Glossary).

## Other concepts

The estimates derived from the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) differ from the official farm revenue and expense data found in the **Agriculture economic statistics** (AES) publications and in the Census of Agriculture. The estimates of the CAIS/TDP also differ from the farm revenue and expense data found in the **Farm Financial Survey** (FFS) publication. Some of these differences can be explained by the following factors:

## Coverage

The CAIS/TDP estimates in this publication cover all individual taxfilers who reported total farm operating revenues of \$10,000 or more on their income tax return as well as those agricultural corporations that reported total farm operating revenues of \$25,000 and over on their income tax return. The estimates also include communal organizations that reported total farm operating revenues of \$10,000 or more on their income tax return. The AES and Census include all agricultural holdings regardless of sales. Note that for the purposes of comparison, the Census figures shown in Text table 1 cover agricultural holdings with gross farm receipts of \$10,000 and more.

With regard to the AES series (Text table 2), it is impossible to delineate the farms above the \$10,000 threshold. The FFS excludes all farms with less than \$10,000 in gross farm revenues and multi-holding operations.

As indicated in Text table 1, there is a difference of about 16% in the estimated number of farms between the Census and the CAIS/TDP. The difference may be explained largely by the inclusion in the CAIS/TDP sample of individuals who are allowed to declare gross farm income for income tax purposes but that do not meet the CAIS/TDP criteria for inclusion in the estimates. Every effort is made to remove these individuals considered as non-farmers for our purposes, but it is impossible to identify all of them.

Non-farmers are taxfilers whose farm income comes, for example, from a crop share agreement, farm rental, custom work, purchase and resale, or individuals who report 100% of their farm income from the sale of wood, gravel and horse racing. The situation of crop share agreement can be mainly observed in the Prairie provinces. In these provinces, many individuals own sections of land that they rent out to others for farming. Because they report this income as farming income (they provide CRA with Farm Income and Expense Statements for their rental share from the farm) and not rental income on their tax returns, they are incorporated into the tax sample.<sup>1</sup> In the Prairie provinces, the number of farms estimated by the CAIS/TDP exceeded by over 20% – Manitoba (+23%), Alberta (+25%) and Saskatchewan (+29%) – the number of farms, with gross operating revenues of \$10,000 and over, estimated by the Census of Agriculture. While the number of farms is substantially higher in the CAIS/TDP than in the Census,<sup>2</sup> the total operating revenues and total operating expenses between the two data sources varied by less than 10% at the national level.

## Conceptual differences

### Inter-farm transfers

The inter-farm transfers (sales and purchases) within a province are included in the CAIS/TDP, the FFS and Census estimates while they are excluded from the farm cash receipts and farm operating expenses in the AES series. However, they are not excluded from the production account in AES. The primary reason for compiling farm cash receipts is to estimate, on a provincial basis, the agriculture sector's contribution to the gross domestic product. These inter-farm transfers usually concern seed, feed and livestock sales and purchases. The AES expense estimates for seed and feed only include purchases through commercial channels (such as elevators, seed houses and seed dealers) while the Census, the FFS and CAIS/TDP estimates include purchases from other farmers as well. The same applies for livestock sales and purchases.

### Accrual reporting

The AES data are published on a cash basis (i.e., the receipts and expenses are reported in the period in which the related cash is received or paid). In the CAIS/TDP, farmers have the option, under the *Income Tax Act*, to report farming income on a cash or accrual basis to CRA. The majority of individual taxfilers report on the cash basis whereas most corporations report on an accrual basis. (On an accrual basis, revenues and expenses are reported in the period in which they have been earned or incurred, respectively, regardless of when the cash is received or paid.) Census and FFS respondents were given the option of reporting on a cash or accrual basis as well. This may affect some year-to-year comparisons, in particular in years of wide income variation.

1. The CAIS/TDP performs edits to exclude obvious cases of crop share agreement, and CRA instructs the landlords receiving crop share rent income to declare their income as rental income instead of farming income. However, not all landlords who file their rental income as farming income can be identified because of the nature of their reporting (highly aggregated data, for example).
2. Census data on operating revenues and expenses are for the 2000 calendar year or for the last complete accounting (fiscal) year, while the number of farms refers to farms operated at the time of the Census (May 15, 2001).

## Fiscal year basis

While AES estimates are on a calendar year basis, reporting for CAIS/TDP,<sup>3</sup> FFS and Census contain fiscal years that differ from the calendar year. This may also affect some year-to-year comparisons, in particular in years of wide income variation.

## Differences at the item level

### Deferred sales

This conceptual difference only applies when comparing statistics by item. Revenues from the sale of some agricultural products, such as grain in Western Canada, can be deferred to the next year. In the AES series, farm cash receipts for each grain are measured by multiplying producer deliveries by price received. The value of all grains for which payment has been deferred is recorded separately as a negative amount in the receipts series. In tax reporting, only the value of the receipts received is recorded. To be consistent with the cash basis for cash receipts, the value of the deferral is recorded in the year that it is liquidated. Thus, individual receipt items published in the AES series include a portion for which farmers have not yet been paid, while tax items only show those items for which payment has actually been received.

### Rent

The AES publishes estimates for both cash and share rent expenses. The CAISTDP and Census<sup>4</sup> produce estimates on the value of total rent expense only. Regarding share rent expense, taxfilers have the option of either reporting the fair market value of the crops which they gave to a landlord as income and deducting the same amount as a rental expense, or choosing not to include the fair market amount in their income and not deducting the expense for rent. This may cause an under-reporting of share rent creating differences between the AES and Census and the CAIS/TDP estimates. The CAIS/TDP also includes quota rental expenses in its estimates while the AES specifically excludes it. The Census does not include quota rental in its rental expense question. The FFS does not specifically ask for rental expense in their expenses question.

On the income side, the CAIS/TDP includes rental income in its gross operating revenue estimates. The AES excludes any rental income from its receipts estimates while the Census and the FFS do not specifically ask for rental income in their total gross farm receipts questions.

### Custom work and machine rental

This item is reported on a net basis in the AES series while the CAIS/TDP provides separate revenue and expense estimates. The Census and the FFS do not provide a separate custom work receipts item. However, it was possible to report custom work expenses in both questionnaires.<sup>5</sup>

### Rebates

Farmers may receive rebates for expenses incurred during the operation of their farm. The AES expense estimates are published both with and without these rebates taken into account. The CAIS/TDP treats rebates differently in that those expenses for which a farmer receives a rebate are estimated net of the rebates. The CAIS/TDP expense estimates are produced this way because many farmers report their expenses net of rebates leaving a gap as to the value of the rebate received. Contrary to previous census questionnaires, the 2001 Census questionnaire did not ask farmers to report their gross expenses and include the value of the rebates in their total gross farm receipts. Therefore, in 2001, some farmers may have reported the expense items net of rebates while others may have

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3. Individual taxfilers have to report on a calendar year basis while corporations have fiscal year ends that can fall throughout the year.

4. Prior to the 2001 Census, estimates on both cash and share rent expenses were produced.

5. Prior to the 2003 FFS (reference year 2002), custom work expenses were not mentioned in the FFS questionnaire.

reported the value of the rebates in their gross farm receipts. In the FFS, rebates are included with their total gross revenues.

### Program payments

Dairy subsidies are not included in the CAIS/TDP program payments estimates (they are grouped with the milk and cream receipts) while the AES and the FFS incorporate them into the program payments estimates.<sup>6</sup> In the FFS, the tax rebates are also included with the program payments.

### 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 the new classification system. Each record has been revisited and the farm type has been reassigned according to the new classification.

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6. *The federal dairy consumer subsidy has been phased out over a five-year period ending January 31, 2002. Starting with the 2003 FFS (reference year 2002), dairy subsidies were not mentioned in the FFS questionnaire. In 2003, the AES did not report any value in dairy subsidies while the CAIS/TDP still reported some dairy subsidies as some farmers can report their revenues or expenses on a fiscal year basis.*



Text table 1

**Comparison of CAIS/TDP<sup>1</sup> and Census<sup>2</sup> results – Gross operating revenues and operating expenses excluding capital cost allowance (CCA), by province, 2000**

Province	Gross operating revenues		Operating expenses excluding CCA	
	CAIS/TDP <sup>3</sup>	Census <sup>4</sup>	CAIS/TDP <sup>3</sup>	Census <sup>5</sup>
	\$'000			
Newfoundland and Labrador	67,833	89,512	61,774	77,038
Prince Edward Island	394,693	395,541	338,365	334,357
Nova Scotia	464,662	468,009	390,062	378,195
New Brunswick	419,176	447,880	361,818	374,931
Quebec	6,494,324	6,163,822	5,427,352	5,055,631
Ontario	9,498,105	9,064,318	8,222,287	7,646,987
Manitoba	3,691,280	3,515,244	3,176,812	3,026,747
Saskatchewan	6,495,598	5,867,900	5,364,946	4,944,877
Alberta	11,125,502	9,882,056	9,763,501	8,769,461
British Columbia	2,398,595	2,286,832	2,111,105	1,978,184
Canada	41,050,471	38,181,115	35,218,666	32,586,409
<b>Number of farms</b>	<b>224,630</b>	<b>193,969</b>	...	...

1. The Canadian Agricultural Income Stabilization and Taxation Data Program covers unincorporated farms with gross operating revenues of \$10,000 and over, corporations with gross operating revenues of \$25,000 and over, and communal farming organizations with gross operating revenues of \$10,000 and over.
2. Covers agricultural holdings with gross farm receipts of \$10,000 and more.
3. The coefficients of variation of all CAIS/TDP estimates presented in this table were assigned the letter "A", meaning "Excellent".
4. Census sales of forest products have been added into Census receipts as forest receipts are included in CAIS/TDP.
5. Operating expenses excluding depreciation or capital cost allowance.

Text table 2

**AES series<sup>1,2</sup> - Farm cash receipts and operating expenses excluding depreciation, by province, 2000**

Province	Farm cash receipts	Operating expenses excluding depreciation
	\$'000	
Newfoundland and Labrador	74,786	66,906
Prince Edward Island	323,096	282,444
Nova Scotia	414,292	329,683
New Brunswick	369,290	320,053
Quebec	5,422,498	4,228,407
Ontario	7,872,186	6,402,128
Manitoba	3,150,535	2,563,455
Saskatchewan	5,722,872	4,572,962
Alberta	7,562,537	6,157,013
British Columbia	2,048,439	1,680,367
Canada	32,960,524	26,603,418

1. **Agriculture economic statistics** cover all agricultural holdings regardless of sales.
2. Data are subject to revision.



## Data accuracy

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

### Sampling errors

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

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

### Non-sampling errors

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

### Sampling error measures

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

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

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

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

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

**Text table 1**

**CV rating system**

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

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

The CV is not always a good indicator of the precision for some variables. This is particularly true when the different values of a variable are positive and negative. In that case, the standard error of the estimate tends to be large and the estimate tends to be small or approaching zero, thus resulting in a high CV. Therefore, the estimate might be near the exact population value and, at the same time, be rated as being unreliable. The variables net operating income, net operating income **adjusted for** capital cost allowance (CCA), net market income and net market income **adjusted for** 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”.

**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 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 quality of the estimates for certain items is affected by the fact that the information is not collected from a standard questionnaire but from different types of statement of income and expenses submitted by taxfilers. The breakdown provided on these statements does not always make it possible to assign the appropriate item code.

Consider the following examples:

- In the first case noted in (i) above, the sales of crops are recorded under “other crops” thus underestimating the different crop items such as grains and oilseeds, fruits, vegetables, and potatoes. This limitation has been addressed (see note (i) above).
- In the second case noted in (i) above, the sales of melons could be recorded under “fruits” thus overestimating the item “fruits” and underestimating the item “vegetables”.
- Canadian Wheat Board’s advances for crops could be recorded under the appropriate crop item or under cash advances. In this example, the cash advances would be tabulated under the item “grains and oilseeds” if the information is reported as a cash advance for wheat or under the item “miscellaneous revenues” if there are no specifications.
- Data for cattle purchases, hog purchases, poultry and egg purchases, and other livestock purchases are imputed to a greater extent for data years 1996 and beyond since most of the data sources (traditional printed forms and electronic forms for the unincorporated farms, and the General Index of Financial Information (GIFI) for the corporations) have no breakdown of livestock purchases available.

- iii) 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.
- iv) The estimates are slightly altered by the confidentiality method used. Each estimated number of farms is randomly rounded and then, the estimates of the other variables are adjusted by a variable factor.
- v) 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.
- vi) The imputation of missing values may affect the accuracy of the tabulations.

## Comparability of data and related sources

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Comparisons of the 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.

The subsection Other concepts of the Concepts and variables measured section presents some of the factors that may explain some of the differences between the CAIS/TDP estimates on revenue and expenses with the data found in the Census of Agriculture, the Farm Financial Survey and the Agriculture economic statistics series.

### 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.

- Since the 1993 taxation year, communal farming organizations have been in-scope for the CAIS/TDP and the estimates on farm operations include these organizations. Therefore, historical comparisons with taxation years prior to 1993 for the Prairie provinces, for the farm types, for the revenue classes and for Canada are biased.
- 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.

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.)

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

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

## Glossary

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**Average:** The estimate of a cell divided by the number of farms 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 operating income **adjusted for CCA** and net market income **adjusted for CCA** are also shown in certain tables.

**Degree of specialization:** The percent a particular commodity contributes to a farm's total agricultural sales (crop and livestock sales). Farms are highly specialized when 90% or more of their sales are derived from the sale of any one commodity or commodity group. Farms are not specialized when less than 50% of their agricultural sales are derived from the sale of the specialized products.

**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. (Since 1993, farm operations have also included communal farming organizations that reported gross operating revenues of \$10,000 or more.)

**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:** sum of total operating revenues less total operating expenses minus net program payments.

**Net operating income adjusted for capital cost allowance (CCA):** Net operating income minus capital cost allowance.

**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.

**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). For purposes of statistical tabulations, the operating expenses are broken down into the following categories:

- **total operating expenses:** sum of total crop expenses, total livestock expenses, total machinery expenses and total general expenses.
- **total crop expenses:** sum of expenses for fertilizer and lime, pesticides, seed and plants, and other crop expenses.



- **fertilizer and lime:** all expenses for fertilizer and lime.
- **pesticides:** farm expenditures for pesticides, herbicides, insecticides and fungicides or any other type of chemical such as sprays or dusts applied to crops or animals.
- **seed and plants:** expenses for seeds and plants (including ornamental plants, rooted cuttings and bulbs).
- **other crop expenses:** expenses related to "crop supplies" plus those related to containers, bags, twine, baling wire and to all types of materials used to package, contain or ship farm produce or products. Irrigation expenses (any expense directly associated with irrigation on the farm including water rights) are also included.
- **total livestock expenses:** sum of expenses for cattle purchases, hog purchases, poultry and egg purchases, other livestock purchases, feed, supplements, straw and bedding, veterinary fees, medicine and breeding fees, and other livestock expenses.
- **cattle purchases:** purchases of cattle, feeders, stockers, dairy or beef cows, bulls and calves.
- **hog purchases:** purchases of hogs such as service boars, gilts, sows and weaner pigs.
- **poultry and egg purchases:** purchases of chicks, pullets, broilers, layer hens, ducks, geese, turkeys, and other fowl.
- **other livestock purchases:** purchases of horses, ponies, minks, foxes, rabbits, ostriches and bees (or colonies). Purchases of sheep, lambs and goats are also included.
- **feed, supplements, straw and bedding:** expenses for hay, straw and feed grains. Also includes supplements such as salts, minerals, vitamins, concentrates and milk replacer; and bedding items such as shavings, chips and sawdust.
- **veterinary fees, medicine and breeding fees:** expenses related to veterinary fees and medicine, breeding fees, stud service, semen, embryo transplants, disease testing, neutering or spaying.
- **other livestock expenses:** expenses related to dairy or livestock supplies plus Dairy Herd Improvement Association (DHIA) expenses and animal grading expenses.
- **total machinery expenses:** sum of expenses for small tools, net fuel expenses, machinery, truck and auto, and repairs, licenses and insurance.
- **small tools:** expenses for small tools, hardware, etc.
- **net fuel expenses, machinery, truck and auto:** fuel expenses (gasoline, oil, diesel) for machinery and trucks, net of fuel tax rebates; and fuel expenses for auto net of personal portion.
- **repairs, licenses and insurance:** repairs, licenses and insurances expenses for machinery, truck and auto net of personal portion.
- **total general expenses:** sum of expenses for salaries, rent, insurance, utilities, custom work and machine rental, net interest expenses, net property taxes, building and fence repairs, marketing expenses and miscellaneous expenses.
- **salaries:** wages and salaries paid to hired help (including board) and family members plus any employer's contributions for Worker's compensation, Employment Insurance, Canada or Quebec Pension Plan. For unincorporated sector, this component is net of wages and salaries paid to self or partners.
- **rent:** rental of land, buildings and pasture to earn farming income. Quota rental costs are included.

- **insurance:** insurance expenses for farm buildings, crops and livestock.
- **utilities:** telephone and net electricity expenses for farm business only, and expenses incurred for natural gas, oil and coal to heat farm buildings. Also includes fuel for curing tobacco, crop-drying, or for greenhouses.
- **custom work and machine rental:** expenses for rental or leasing of farm machinery, slaughtering, butchering, harvesting, combining, crop spraying, seed cleaning, soil testing, animal boarding, etc.
- **net interest expenses:** interest on money borrowed to earn farming income, for example, interest charges on real estate mortgages and loans to buy farm machinery and equipment, net of interest rebates.
- **net property taxes:** business proportion of property taxes for farm house and other farm properties (agricultural land and buildings), net of property tax or land rebates.
- **building and fence repairs:** all costs associated with repair and maintenance of farm buildings and fences. However, does not include expenses associated with capital improvements (such as renovations, alterations or new building construction).
- **marketing expenses:** expenses for freight and trucking, selling costs (road side stands, commissions, auctioneering charges, etc.) and marketing board fees (for example: Milk Marketing Board, Egg Marketing Board, also dairy levies, milk quota or quota penalties).
- **miscellaneous expenses:** expenses for sand, soil and gravel, farm supplies, accounting or legal fees, advertising and office expenses, membership and subscription fees, plus other miscellaneous farm expenses. These expenses are net of cost of saleable products consumed and personal or non-business expenses.

**Operating margin:** The ratio of net operating income to operating revenues, measured in cents per dollar of revenue. It is a measure of profitability and the rate of return to farm capital, labour and management.

**Operating margin adjusted for capital cost allowance (CCA):** The ratio of net operating income **adjusted for CCA** to operating revenues, measured in cents per dollar of revenue. It is a measure of profitability and the rate of return to farm capital, labour and management.

**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). For purposes of statistical tabulations, the operating revenues are broken down into the following categories:

- **total operating revenues:** sum of total crop revenues, total livestock and product revenues, program payments and insurance proceeds, and total other revenues.
- **total crop revenues:** sum of total grain and oilseed revenues, and total other crop revenues.
- **total grains and oilseeds:** sum of revenues from all wheat, oats, barley, canola (rapeseed), soybeans, grain corn and seed corn, other and non-specified small grains, and other and non-specified grains and oilseeds (including rye, flaxseed, dry field peas and beans).
- **total other crops:** sum of revenues from potatoes, fruits, vegetables, tobacco, greenhouse, nursery and floriculture products, forage crops and other crops.
  - **potatoes:** revenues from table potatoes, seed and processing potatoes.
  - **fruits:** revenues from all fruits.
  - **vegetables:** revenues from vegetables (except potatoes), excluding revenues from greenhouse vegetables.
  - **tobacco:** revenues from flue-cured, leaf and dark tobacco.

- **greenhouse, nursery and floriculture products:** revenues from ornamental plants, ornamental shrubs and trees, cut and field-grown flowers, rooted cuttings, seeds and bulbs, and sod and turf. Also includes revenues from mushrooms, greenhouse vegetables and Christmas trees.
- **forage crops:** revenues from hay, forage seed, alfalfa, clover and clover seed, alsike clover, timothy and fescue, and grass seed.
- **other crops:** revenues from ginseng, sugar beets, hops, mangels, turnips (for livestock feed), and other 'miscellaneous' crops not included in the previous categories. Also included are revenues from maple products such as maple syrup, maple sugar, or maple taffy.
- **total livestock and product revenues:** sum of revenues for cattle, hogs, poultry and eggs, dairy products and dairy subsidies, and other livestock and products.
- **cattle:** revenues from the sale of steers (feeders and stockers), heifers, cows (dairy and beef), calves and bulls. Prior to 1996, this item included also artificial insemination, semen and stud service, and prior to 1997, it included also embryo transplants.
- **hogs:** revenues from the sale of hogs, weaner pigs, gilts, feeders, sows, stags, boars, and pigs.
- **poultry and eggs:** revenues from the sale of eggs, chickens, pullets, hens, cockerels, capons, commercial broilers and roasters. Also included are revenues from the sale of turkeys, geese, ducks and other fowl and since 1996, revenues from the sale of chicks from hatcheries and hatching eggs.
- **dairy products and subsidies:** revenues for milk and cream for both fluid and industrial milk purposes, plus dairy subsidies<sup>1</sup>.
- **other livestock and products:** revenues from the sale of sheep, lambs and goats, wool and goat's milk, bees, honey, and beeswax, other animals such as horses, ponies and dogs, furs, and pregnant mare's urine. Since 1996, this item includes also aquaculture, artificial insemination, semen, and stud service, and since 1997, embryo transplants.
- **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) program<sup>2</sup>, the Producer Assistance Payments 2003<sup>3</sup>
  - Gross Revenue Insurance Program (GRIP), now terminated

1. *The federal dairy consumer subsidy, which moderated the price of industrial milk products sold to consumers by reducing the portion of producer revenues to be provided from the marketplace, has been phased out over a five-year period ending January 31, 2002. Under the Canadian Dairy Commission Act, enacted in 1966, producers in every province except Newfoundland and Labrador were paid subsidies on their industrial milk and cream shipments that were within quota and were needed to meet domestic demand. In January 2002, the CDC committed to have support prices cover the cost of production of 50% of Canadian dairy producers by 2006.*

2. *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 produce.*

3. *Producer Assistance 2003 was a transition measure until the Canadian Agricultural Income Stabilization (CAIS) program came into effect.*

- 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: Dairy subsidies<sup>4</sup> are not included in program payments nor are NISA withdrawals for unincorporated farms. NISA withdrawals are included for incorporated farms.

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.

- **total other revenues:** sum of revenues for custom work and machine rental, rental income, and miscellaneous revenues.
- **custom work and machine rental:** revenues from custom work, contract work, machinery leasing or rental, custom trucking, harvesting, crop dusting or spraying, seeding, etc.
- **rental income:** revenues from quota rental (such as milk or tobacco quota), the rental of land and/or buildings, and other rental income (such as the surface rental of oil or natural gas properties, right-of-way or road rent).
- **miscellaneous revenues:** includes cash advances net of cash advances repayment, patronage dividends (such as dividends from grain pools and payments from co-operatives, co-op proceeds), quota or levy refunds, revenues from the sale of sand and gravel, Goods and Services Tax/Harmonized Sales Tax (GST/HST) input tax credit, GST transitional credit (in 1991), GST federal sales tax inventory rebate (in 1991), and other farm income. Also included are revenues from the sale of logs, trees, wooden fence posts or any related forest products, such as chips or slab wood, net of logging expenses. This item is relatively more important in the Prairie provinces due, partly, to the Canadian Wheat Board's advances on producers' deliveries.

4. *The federal dairy consumer subsidy, which moderated the price of industrial milk products sold to consumers by reducing the portion of producer revenues to be provided from the marketplace, has been phased out over a five-year period ending January 31, 2002. Under the Canadian Dairy Commission Act, enacted in 1966, producers in every province except Newfoundland and Labrador were paid subsidies on their industrial milk and cream shipments that were within quota and were needed to meet domestic demand. In January 2002, the CDC committed to have support prices cover the cost of production of 50% of Canadian dairy producers by 2006.*

**Profitability ratios:** The profitability ratios measure farm's over-all effectiveness as shown by the returns generated on sales and investments. They include:

- **operating profit margin:** the ratio of net operating income to operating revenues, measured in percentage. It is a measure of profitability and the rate of return to farm capital, labour and management. This ratio is calculated by dividing the net operating income by the total operating revenues.
- **operating profit margin adjusted for capital cost allowance (CCA):** the ratio of net operating income **adjusted for CCA** to operating revenues, measured in percentage. It is a measure of profitability and the rate of return to farm capital, labour and management. This ratio is calculated by dividing the net operating income **adjusted for CCA** by the total operating revenues.
- **operating profit margin (excluding interest expenses):** this ratio is calculated by dividing the net operating income before interest expenses by the total operating revenues.

**Quartile (boundary):** Any of the three values that divide the units of a frequency distribution into four classes each containing the fourth (25%) of the total number of units such that the values (for example: operating profit margin) corresponding to the units in one class are less than the first quartile, those in a second class are greater than the first quartile and less than the second quartile, and so on throughout.

**Quintile:** Quintile boundaries, which are four, are defined in a similar way as quartile boundaries except that the frequency distribution is divided into five classes each containing the fifth (20%) of the total number of units. Quintile can also refer to each of the five classes that were created.

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

**Solvency ratios:** The solvency ratios evaluate farm's debts as a ratio of amounts invested by owners. They include:

- **interest coverage:** the number of times a firm can meet the interest payments of its creditors. The greater the coverage, the greater the margin of safety. This ratio is calculated by dividing the net operating income before interest expenses by the amount of interest paid.

**Total agricultural sales:** Total crop revenues plus total livestock and product revenues (used in the calculation of the degree of specialization).

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

See footnotes at the end of the table.

Text table 1 – continued

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

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

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



## Appendix II

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### 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.<sup>1</sup> Consider the following examples. 1) Data for the different types of grains and oilseeds (wheat, oats, soybeans, etc.) are imputed to a greater extent for 1996 and beyond since the unincorporated source of electronically filed taxation data has no breakdown of grains and oilseeds available. This may result in an overestimation or underestimation of some national industries (e.g., Soybean farming (111110) or Wheat farming (111140)). However, this has no impact for the industry group 1111, Oilseed and grain farming. 2) Most of the data sources do not provide a breakdown between income derived from the sale of food crops grown under cover, nursery products and floriculture products. Under NAICS Canada, farms specialized in these three types of production are to be classified respectively to 111419, Other food crops grown under cover, 111421, Nursery and tree production, and 111422, Floriculture production. In the 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.

### Impact at the item level

The sales of some items have also been affected by the above mentioned constraints in the CAIS/TDP codes. The items that are affected are summarized hereunder.

The sales of the following items are **underestimated**:

- The sales of **vegetables** are underestimated because the sales of root crops (such as turnips) for livestock feed are recorded under “other crops”, and those of vegetable bedding plants, under “greenhouse, nursery and floriculture products”. Until the 2000 reference year, the sales of vegetables were also underestimated because the sales of watermelons were recorded under “fruits”.
- The sales of faba beans for forage, fodder corn and oats for fodder are recorded under “forage crops (including seeds)” thus underestimating the item “**total grains and oilseeds**”.
- The sales of other poultry such as emus and ostriches are included with the sales of other livestock and products. Sales of **poultry and eggs** are therefore underestimated.

The sales of the following items are **overestimated**:

- The sales of faba beans for forage, fodder corn, oats for fodder are included under “forage crops (including seeds)” thus overestimating the sales of **forage crops (including seeds)**.
- Until the 2000 reference year, the sales of watermelons were recorded under “**fruits**” resulting in an overestimation of these sales.
- Sales of **other livestock and products** are slightly overestimated as they encompass the sales of exotic poultry.
- The sales of **other crops** are overestimated as they include the sales of root crops (such as turnips) for livestock feed.
- The sales of vegetable bedding plants are included in sales of **greenhouse, nursery and floriculture products**. These sales are consequently overestimated.

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

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### Other related products

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

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

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

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

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

- **Customized requests**

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

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

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

Whole Farm Data Projects Section  
Agriculture Division  
Statistics Canada  
12th Floor, Jean Talon Building  
Ottawa, Ontario  
K1A 0T6

Other ways to reach us:

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