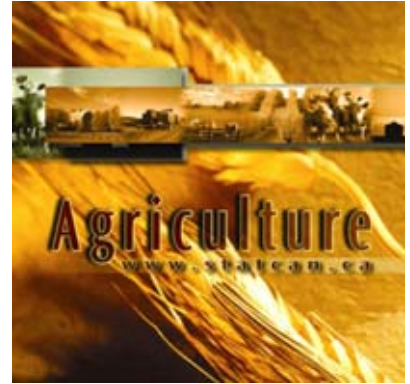




Catalogue no. 21-208-XIE

Statistics on Revenues and Expenses of Farms

2004



Statistics
Canada

Statistique
Canada

Canada

How to obtain more information

Specific inquiries about this product and related statistics or services should be directed to: Whole Farm Data Projects Section, Agriculture Division, Statistics Canada, Ottawa, Ontario, K1A 0T6 (telephone: 1 800 465-1991; e-mail: agriculture@statcan.ca).

For information on the wide range of data available from Statistics Canada, you can contact us by calling one of our toll free numbers. You can also contact us by e-mail or by visiting our website at www.statcan.ca.

National inquiries line **1 800 263-1136**

National telecommunications device for the hearing impaired **1 800 363-7629**

Depository Services Program inquiries **1 800 700-1033**

Fax line for Depository Services Program **1 800 889-9734**

E-mail inquiries infostats@statcan.ca

Website www.statcan.ca

Information to access the product

This product, Catalogue no. 21-208-XIE, is available for free in electronic format. To obtain a single issue, visit our website at www.statcan.ca and select Publications.

Standards of service to the public

Statistics Canada is committed to serving its clients in a prompt, reliable and courteous manner and in the official language of their choice. To this end, the Agency has developed *standards of service* which its employees observe in serving its clients. To obtain a copy of these service standards, please contact Statistics Canada toll free at 1 800 263-1136. The service standards are also published on www.statcan.ca under About us > Providing services to Canadians.



Statistics Canada
Agriculture Division
Whole Farm Data Projects Section

Statistics on Revenues and Expenses of Farms

2004

Published by authority of the Minister responsible for Statistics Canada

© Minister of Industry, 2006

All rights reserved. The content of this electronic publication may be reproduced, in whole or in part, and by any means, without further permission from Statistics Canada, subject to the following conditions: that it be done solely for the purposes of private study, research, criticism, review or newspaper summary, and/or for non-commercial purposes; and that Statistics Canada be fully acknowledged as follows: Source (or "Adapted from", if appropriate): Statistics Canada, year of publication, name of product, catalogue number, volume and issue numbers, reference period and page(s). Otherwise, no part of this publication may be reproduced, stored in a retrieval system or transmitted in any form, by any means—electronic, mechanical or photocopy—or for any purposes without prior written permission of Licensing Services, Client Services Division, Statistics Canada, Ottawa, Ontario, Canada K1A 0T6.

October 2006

Catalogue no. 21-208-XIE

ISSN 1712-4794

Frequency: Annual

Ottawa

La version française de cette publication est disponible sur demande (n° 21-208-XIF au catalogue).

Note of appreciation

Canada owes the success of its statistical system to a long standing partnership between Statistics Canada, the citizens of Canada, its businesses, governments and other institutions. Accurate and timely statistical information could not be produced without their continued cooperation and goodwill.

User information

Symbols

The following standard symbols are used in Statistics Canada publications:

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

Notes

Throughout this publication:

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

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

Acknowledgements

This publication was prepared by the Agriculture Division, Statistics Canada under the general direction of **Denis Chartrand**, Director and **Martin Beaulieu**, Chief, Whole Farm Data Projects Section. Lina Di Piéto and Sylvana Beaulieu co-ordinated the production process of the publication and oversaw its realization. Lina Di Piéto and Sylvana Beaulieu prepared the Highlights, Annual review, Methodology, Data accuracy and Glossary. Sylvana Beaulieu prepared the statistical tables, provided word processing services and prepared the charts. Technical assistance was provided by Michelle Desjardins, Réjeanne Pelletier and Sylvana Beaulieu. Data edits were made by Réjeanne Pelletier. Véronique Julien did the text editing.

The following persons also contributed to the preparation of this publication: Louise Demers and her team, Monique Deschambault and her team, Diane Forgues, Lucie Lacroix, Marc Pelchat and his team, Cheryl Sarazin and her team, Danielle St-Germain, Gerry Savage, Mark Van Dusen and Suzanne Voyer, all from Dissemination Division.

Special thanks are extended to Agriculture and Agri-Food Canada for its contribution to the realization of this publication.

Table of contents

Highlights	8
Notes to users	9
Introduction	11
Revenues and expenses of farms - Annual review, 2004	12
Historical estimates	12
Current estimates	18
Financial performance indicators of farms	35
Related products	39
Statistical tables	
1 Selected financial statistics by province	44
1-1 Canada	44
1-2 Newfoundland and Labrador	44
1-3 Prince Edward Island	44
1-4 Nova Scotia	45
1-5 New Brunswick	45
1-6 Quebec	45
1-7 Ontario	46
1-8 Manitoba	46
1-9 Saskatchewan	46
1-10 Alberta	47
1-11 British Columbia	47
2 Selected financial statistics by farm type, Canada	47
2-1 Crop production	47
2-2 Oilseed and grain farming	48
2-3 Potato farming	48
2-4 Other vegetable (except potato) and melon farming	48
2-5 Fruit and tree nut farming	49
2-6 Greenhouse, nursery and floriculture production	49
2-7 Other crop farming	49

Table of contents – continued

2-8	Animal production	50
2-9	Beef cattle ranching and farming, including feedlots	50
2-10	Dairy cattle and milk production	50
2-11	Hog and pig farming	51
2-12	Poultry and egg production	51
2-13	Other animal production	51
3	Selected financial statistics by revenue class, Canada	52
3-1	Gross operating revenues from \$10,000 to \$49,999	52
3-2	Gross operating revenues from \$50,000 to \$99,999	52
3-3	Gross operating revenues from \$100,000 to \$249,999	52
3-4	Gross operating revenues from \$250,000 to \$499,999	53
3-5	Gross operating revenues of \$500 000 and over	53
4	Average operating revenues and expenses by province	54
5	Average operating revenues and expenses by farm type, Canada	55
5-1	Crop production	55
5-2	Animal production	56
6	Average operating revenues and expenses by revenue class, Canada	57
7	Average operating revenues and expenses per farm by province and farm type	58
7-1	Canada	58
7-2	Newfoundland and Labrador	58
7-3	Prince Edward Island	59
7-4	Nova Scotia	59
7-5	New Brunswick	60
7-6	Quebec	60
7-7	Ontario	61
7-8	Manitoba	61
7-9	Saskatchewan	62
7-10	Alberta	62
7-11	British Columbia	63
8	Average operating revenues and expenses by revenue class	64
8-1	and province	64
8-2	and farm type, Canada	65
9	Distribution of farms by net operating income, province and farm type	66
9-1	Canada	66
9-2	Newfoundland and Labrador	67

Table of contents – continued

9-3	Prince Edward Island	67
9-4	Nova Scotia	68
9-5	New Brunswick	68
9-6	Quebec	69
9-7	Ontario	69
9-8	Manitoba	70
9-9	Saskatchewan	70
9-10	Alberta	71
9-11	British Columbia	71
10	Distribution of farms by net operating income, revenue class and farm type, Canada	72
10-1	Gross operating revenues from \$10,000 to \$49,999	72
10-2	Gross operating revenues from \$50,000 to \$99,999	72
10-3	Gross operating revenues from \$100,000 to \$249,999	73
10-4	Gross operating revenues from \$250,000 to \$499,999	73
10-5	Gross operating revenues of \$500,000 and over	74
11	Average operating revenues and expenses by province (or region) for selected farm types	75
11-1	Oilseed and grain farming	75
11-2	Potato farming	76
11-3	Other vegetable (except potato) and melon farming	77
11-4	Fruit and tree nut farming	78
11-5	Greenhouse, nursery and floriculture production	79
11-6	Beef cattle ranching and farming, including feedlots	80
11-7	Dairy cattle and milk production	81
11-8	Hog and pig farming	82
11-9	Poultry and egg production	83
12	Average total agricultural sales and other selected variables by degree of specialization and revenue class for selected farm types, Canada	84
12-1	Oilseed and grain farming	84
12-2	Potato farming	85
12-3	Other vegetable (except potato) and melon farming	86
12-4	Fruit and tree nut farming	87
12-5	Greenhouse, nursery and floriculture production	88
12-6	Beef cattle ranching and farming, including feedlots	89
12-7	Dairy cattle and milk production	90
12-8	Hog and pig farming	91
12-9	Poultry and egg production	92

Table of contents – continued

13	Average net market income by quintile and	93
13-1	province	93
13-2	farm type, Canada	93
13-3	revenue class, Canada	94
14	Average net market income adjusted for CCA by quintile and	94
14-1	province	94
14-2	farm type, Canada	95
14-3	revenue class, Canada	95
15	Financial performance indicators of farms by province	96
16	Financial performance indicators of farms by farm type, Canada	97
16-1	Crop production	97
16-2	Animal production	98
17	Financial performance indicators of farms by revenue class, Canada	99
18	Financial performance indicators of farms by province and by quartile	99
18-1	First quartile boundary, 25%	99
18-2	Second quartile boundary, 50%	100
18-3	Third quartile boundary, 75%	100
19	Financial performance indicators of farms by farm type and by quartile, Canada	101
19-1	First quartile boundary, 25%	101
19-2	Second quartile boundary, 50%	102
19-3	Third quartile boundary, 75%	103
20	Financial performance indicators of farms by revenue class and by quartile, Canada	103
20-1	First quartile boundary, 25%	103
20-2	Second quartile boundary, 50%	104
20-3	Third quartile boundary, 75%	104
Data quality, concepts and methodology		
	Data sources and methodology	105
	Concepts and variables measured	110
	Data accuracy	115
	Comparability of data and related sources	119
	Glossary	120

Table of contents – continued

Appendix

I	List of farm types	128
II	Further notes on data limitations	130
III	Other related products	132

Charts

1.	Number of farms in the various size categories, Canada, 1995 to 2004	13
2.	Major commodity prices, Canada, 1995 to 2004	15
3.	Marketings of cattle, hogs and wheat, Canada, 1995 to 2004	15
4.	Average net operating income and its components, Canada, 1995 to 2004	17
5.	Average net operating income adjusted for CCA and its components, Canada, 1995 to 2004	18
6.	Share of very large farms by farm type, Canada, 2004	22
7.	Average operating revenues by farm type, Canada, 2004	23
8.	Average net operating income adjusted or not for CCA by farm type, Canada, 2004	25
9.	Average net operating income adjusted or not for CCA by province, 2004	26
10.	Average net operating income adjusted or not for CCA by revenue class, Canada, 2004	27
11.	Average net market income adjusted or not for CCA by farm type, Canada, 2004	28
12.	Average net market income adjusted or not for CCA by province, 2004	29
13.	Average net market income adjusted or not for CCA by revenue class, Canada, 2004	30
14.	Share of farms reporting operating losses by farm type, Canada, 2004	32
15.	Share of farms reporting operating losses by province, 2004	33
16.	Share of farms reporting operating losses by revenue class, Canada, 2004	34
17.	Share of highly specialized farms by farm type, Canada, 2004	35
18.	Operating profit margin adjusted or not for CCA by farm type, Canada, 2004	36
19.	Operating profit margin adjusted or not for CCA by province, 2004	37
20.	Operating profit margin adjusted or not for CCA by revenue class, Canada, 2004	38

Highlights

- After dropping sharply in 2003 following back-to-back droughts and the closure of the United States border to live cattle exports, average net market income began to recover in 2004, according to taxation records. Average net market income was up 21.8% from 2003 to \$11,397 in 2004. However, once **adjusted for** capital cost allowance (CCA), farms recorded a deficit (-\$8,528) in average net market income for a fourth year in a row.
- The growth in average net market income was largely supported by higher average crop and hog revenues and by a decrease in average operating expenses due to lower cattle purchases. Tempering the rise in average net market income was a sharp 20.1% drop in average cattle and calf revenues as the industry's bovine spongiform encephalopathy (BSE)-related problems continued in 2004.
- Average net farm operating income **adjusted for** CCA grew by over two-fifths (+42.0%) to \$8,860 in 2004. A 7.3% rise in average net program payments and a smaller deficit in average net market income **adjusted for** CCA explained the growth.
- After rising substantially in 2003, average net program payments continued to grow in 2004, reaching a new record high of \$17,388. This increase was mainly supported by BSE-related programs. The largest contributor was the Transitional Industry Support Program (TISP).
- After registering, in 2003, its largest drop since the data series started in 1990, average net farm operating income, excluding CCA, rose 12.6% in 2004 to \$28,784. However, average net farm operating income stayed below the peak of \$30,250 set in 2002, the year before the beginning of the BSE crisis.
- Average net farm operating income of farms involved in poultry and egg production soared in 2004, up 27.9% to \$102,608. This was, by far, the highest level observed since 1990 and poultry and egg farms jumped to first place in average net operating income in 2004. They were followed by hog and pig farms and by dairy farms.
- In 2004, average net operating income of hog and pig farms surged a blistering 108.0% to \$81,407. Higher revenues from hog sales, due mainly to the growth in revenue from domestic slaughter, outpaced the increase in average operating expenses. Beef cattle farms reported a sharp 83.3% increase in average net operating income in 2004 as higher average program payments and insurance proceeds and lower average operating expenses offset the big loss in average cattle and calf revenues. Lower operating expenses were largely the result of lower livestock purchases, as the closure of cattle export markets caused by BSE led farmers to reduce their purchases of livestock.
- Average net farm operating income of farms in Alberta bounced back, jumping 43.6% to \$29,525. Quebec's farms earned the highest average net farm operating income, followed by those in New Brunswick.
- In 2004, small farms posted a deficit (-\$908) in average net farm operating income for a second consecutive year. However, this deficit was slightly lower than in 2003.
- In 2004, the average operating profit margin for all farms was 13.69% in Canada, up 1.38 percentage points from 2003. The average operating profit margin **adjusted for** CCA was only 4.22%.
- All provinces reported an improvement in their average operating profit margin in 2004, except Prince Edward Island, New Brunswick, Saskatchewan and British Columbia. Alberta posted the largest gain in operating profit margin, up 4.80 percentage points.

Notes to users

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

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

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

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

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

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

Statistics on 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 is complemented by two publications: **Statistics on Income of Farm Operators** (Catalogue no. 21-206-X) and **Statistics on Income of Farm Families** (Catalogue no. 21-207-X).

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

This issue of **Statistics on Revenues and Expenses of Farms** covers the 2004 reference year but it also provides some historical perspective by displaying farm-level data back to 1995.

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).¹ In the CAIS/TDP, capital cost allowance represents the expense written off by the taxfiler as allowed by tax regulations. The farmer may, after the calculation of the capital cost allowance, deduct any amount up to the maximum allowable. In AES publications, depreciation represents the economic “wear and tear” expense, which can be very different from the amount farmers are allowed and decide to declare for tax purposes. The calculation of depreciation expenses for farm houses and other buildings are based on a rate of 2% and 5%, respectively, while farm machinery is based on a rate, variable by province, ranging between 9% and 17%. For tax data, capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.
- 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.
- Starting with reference year 2003, the Canadian Agricultural Income Stabilization (CAIS) program replaces the Net Income Stabilization Account (NISA) program. Therefore, the Net Income Stabilization Account and Taxation Data Program (NISA/TDP) is now referred to as the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP).

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

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

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

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

Introduction

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

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

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

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

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

The CAIS/TDP constitutes a major source of financial data for the Whole Farm Data Project.³ These data are used to monitor the financial health of the Canadian agricultural sector and serve as a tool for farm-level policy analysis.

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 2004 reference year but it also provides some historical perspective by displaying farm-level data back to 1995.

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, 2004

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

Historical estimates

Number of farms

The number of farms in Canada declined 15.0% from 1995 to 2004, according to taxation records. In 2004, there were 200,870 farms with revenues of \$10,000 and over, down 3.2% from 2003, the second largest annual decline in the number of farms during the 1995 to 2004 period.

From 1995 to 2004, the number of farms specialized in animal production and in crop production decreased significantly

In 1995, the number of farms in the crop production sub-sector (126,665 farms) was greater than the number of farms primarily engaged in the animal production sub-sector (109,700 farms). From 1995 to 2004, the number of farms specialized in crop production (-15.7%) and the number of farms specialized in animal production (-14.3%) decreased at about the same pace. As a result, in 2004, there were 106,835 farms specialized in crop production, while the number of farms specialized in animal production (94,040 farms) dropped below 100,000 for the first time in the ten-year period.

The decline in the animal production sub-sector from 1995 to 2004 can be mostly explained by decreases in the number of farms specializing in dairy cattle and milk production, in beef cattle ranching and farming, and in hog and pig farming. During this period, the number of farms primarily engaged in dairy cattle and milk production (-34.5%), and in hog and pig farming (-41.1%) 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 1995 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 eight-year period from 1995 to 2002, which preceded the bovine spongiform encephalopathy (BSE) crisis, it increased 11.1%. In 2003 and in 2004, the number of beef cattle farms dropped significantly. These two consecutive drops also contributed to the decline in the number of farms in the animal production sub-sector from 1995 to 2004.

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 (-23.9% or -24,380 farms) from 1995 to 2004. The number of farms specialized in other crop farming grew by over one-third (+33.4% or +4,150 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, and in greenhouse, nursery and floriculture production also grew in number over the period.

1. Includes communal farming organizations.

The number of farms in Saskatchewan declined by almost 14,000 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 Nova Scotia (+0.4% or only +10 farms).

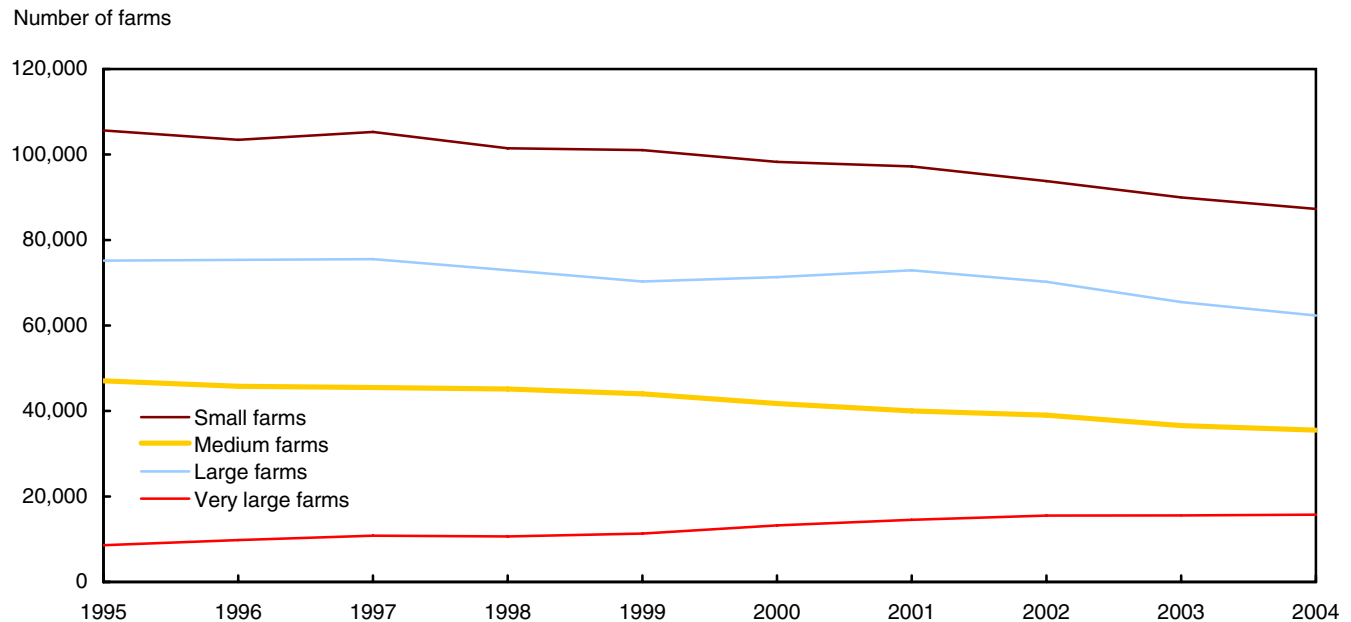
Saskatchewan posted the largest absolute decline in the number of farms (-13,830 farms) during the ten-year period. Ontario (-7,510 farms), Alberta (-7,210 farms) and Manitoba (-4,030 farms) were other provinces reporting significant declines in farm numbers. In the Prairie provinces, the decreases were largely due to farms specialized in oilseed and grain farming, and to a lesser extent, to farms in the hog and dairy sectors. In Alberta, the decline was also due to farms in the beef cattle sector. 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 almost doubled from 1995 to 2004

From 1995 to 2004, the number of very large farms almost doubled (+83.4%). The number of medium-size farms declined almost one-quarter (-24.5%), while the number of small farms (-17.4%) and the number of large farms (-17.1%) dropped at similar rates. Overall, the number of commercial-size farms dropped 6.8% during that decade (Chart 1).

In 2004, 38.9% of farms were commercial size compared with 35.4% in 1995. The share of very large farms more than doubled, rising from 3.6% in 1995 to 7.8% in 2004.

Chart 1
Number of farms in the various size categories, Canada, 1995 to 2004



Source(s): 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
Commercial	\$100,000 and over
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 1995 to 2004, average operating expenses have grown faster than average operating revenues

In the years from 1995 to 2004, average total farm operating revenues have grown steadily in Canada, increasing 51.5%. After recording steady increases during the period 1995 to 2003, average total farm operating expenses declined slightly in 2004. From 1995 to 2004, average total farm operating expenses rose 57.4%.

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 (+41.7%), crops (+37.9%) and program payments and insurance proceeds (+295.7%) contributed the most to this rise. Over 41% of the rise in average operating revenues was due to higher livestock revenues.

After reaching new peaks in 2001, average annual prices² 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 marketings³ dropped significantly from 2002 as the cattle industry was hit by the BSE. In 2003, cattle prices declined 13.7% from 2002. In 2004, the prices were down 12.8% from 2003 as the industry's BSE-related problems continued. Prices for cattle and calves have rebounded since September 2003 when the border with the United States reopened to exports of select cuts of beef. However, prolonged closure to live cattle exports,⁴ a record number of cattle on Canadian farms and a backlog of slaughter animals continued to depress cattle prices from their pre-BSE levels. From 1995 to 2004, cattle prices declined 11.3%.

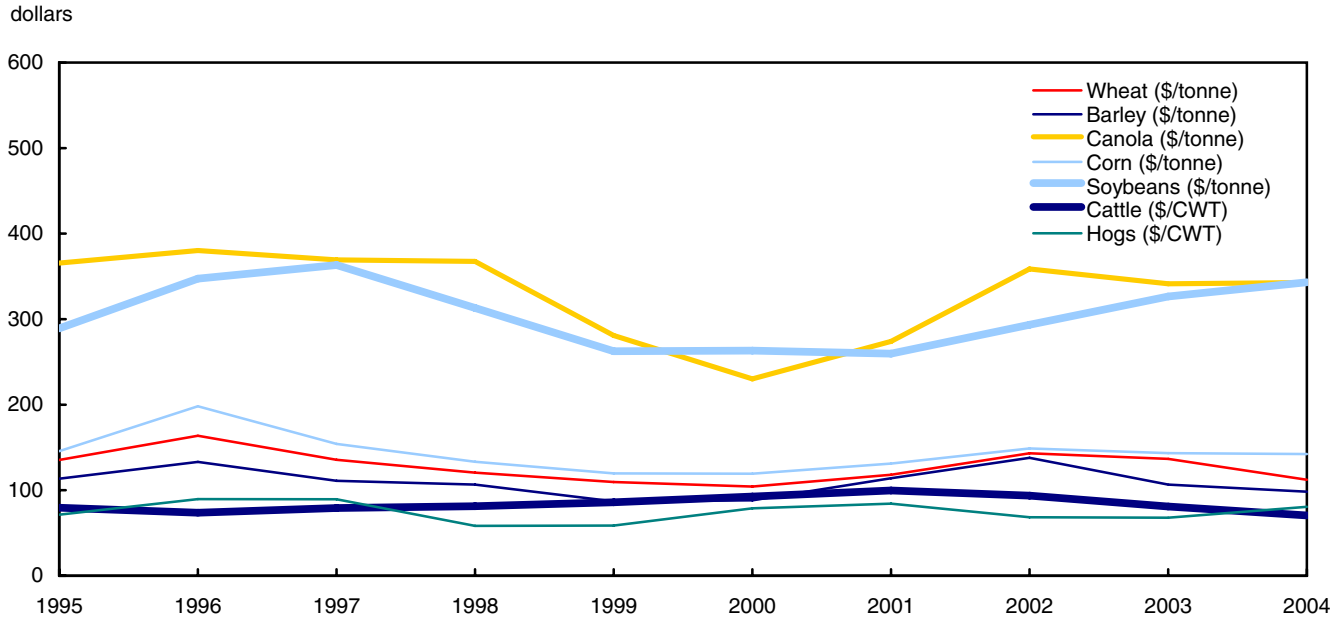
After rising continuously since 1995, cattle marketings collapsed in 2003, down 23.4% from 2002 (Chart 3). In 2004, cattle marketings rose 13.2% and they remained 22.0% above the 1995 level. From 1995 to 2004, average cattle revenues were up 4.5%.

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 May 26, 2006.

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 May 26, 2006.

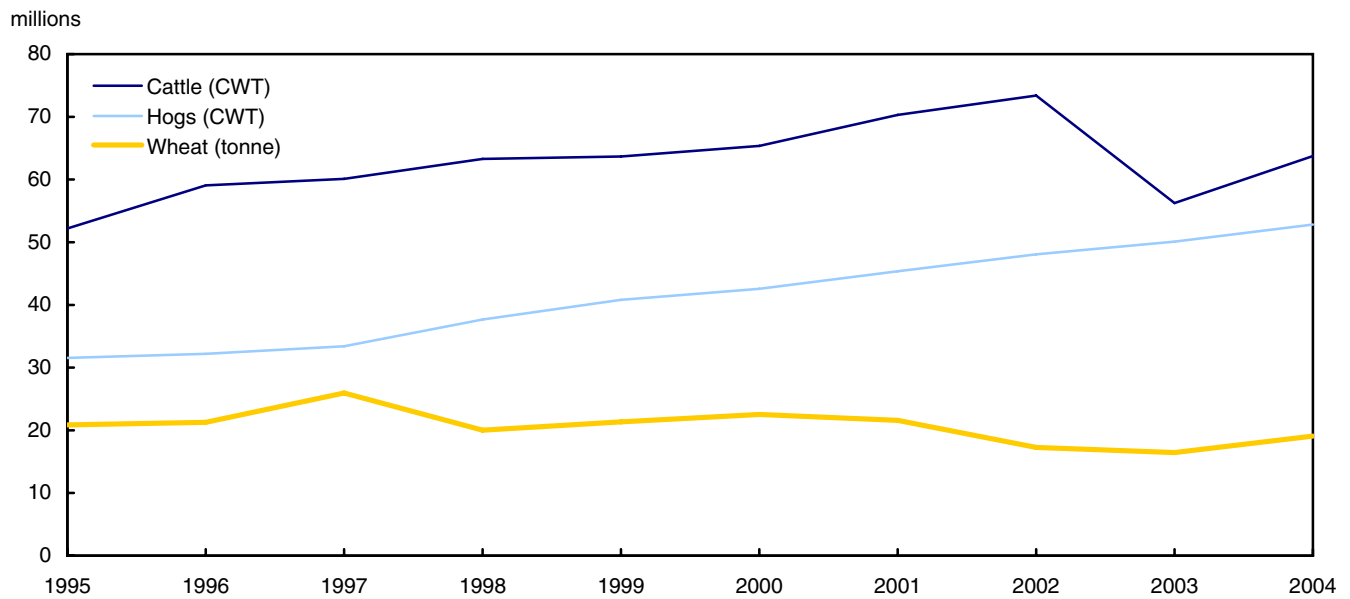
4. The border reopened on July 18, 2005.

Chart 2
Major commodity prices¹, Canada, 1995 to 2004



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

Chart 3
Marketings¹ of cattle, hogs and wheat, Canada, 1995 to 2004



1. Quantities are on a calendar year basis.
Source(s): 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.

In 2002, average 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, average hog prices remained fairly stable, down a mere 0.8% from 2002.

Following two years of soft prices and a slump in the second half of 2003, hog prices rebounded in 2004. Increased domestic consumption of beef, due to BSE, and a strong Canadian dollar had put downward pressure on hog prices during the second half of 2003. Hog prices then found support from robust exports and strong consumer demand. After making significant gains through the first half of 2004, prices started to drop in the second half of the year, pressured by large North American supplies and a stronger Canadian dollar. Also in October, the US Department of Commerce issued a temporary duty on imports of live Canadian hogs.⁵ On a year-over-year basis, hog prices strengthened throughout the year, up 19.4% from 2003. From 1995 to 2004, hog prices increased 13.3%.

Hog marketings rose continuously from 1995 to 2004 (+67.7%), pushing up average hog revenues, which more than doubled (+112.1%) 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 increased between 2000 and 2002, 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%). In 2004, prices continued to decrease for wheat (-17.9%), barley (-7.9%) and corn (-1.1%), while it increased slightly for canola (+0.4%). Prices for soybeans rose 5.1% from 2003 to 2004, continuing a string of increases that started in 2002.

Prices for wheat in 2004 were lower than 2003 levels due to higher production in most major exporting countries. Prices for canola increased steadily in the first half of 2004. However, a record US soybean crop, expectations of a bumper South American soybean crop and a rising Canadian dollar has prompted a price slide for both canola and soybeans that started in the summer of 2004. Canadian farmers also had abundant supplies left in this crop-year after harvesting the second largest canola crop and a record soybean crop. Prior to the slides, oilseed prices had gained support from increased world oilseed consumption and tight US soybean supplies.

Prices and marketings in 2004 were below the 1995 level for all these commodities, except marketings of canola and corn and prices of soybeans.

Average operating expenses grew 57.4% from 1995 to 2004 in conjunction with average operating revenue increases. General expenses grew 72.0%, largely due to increases in paid salaries and in custom work and machine rental. Livestock expenses, driven by feed costs, rose 43.3%. Crop expenses (+66.1%) and machinery expenses (+41.7%) also contributed to this rise.

Average net operating income

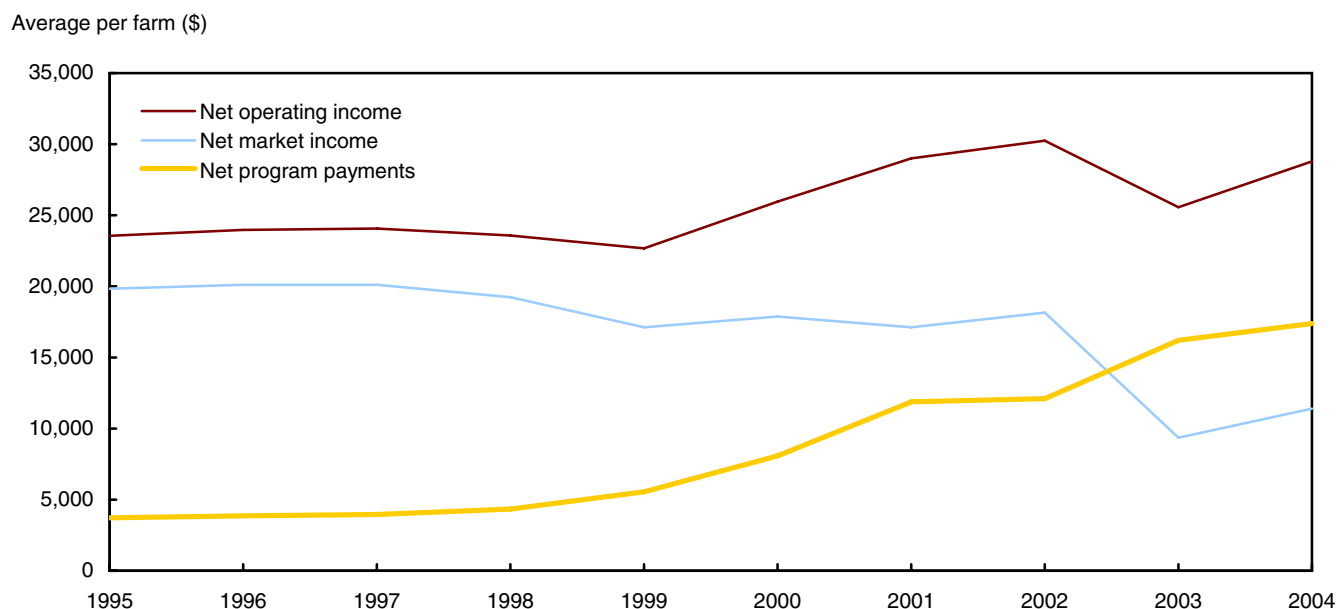
From 1995 to 2004, average net operating income rose by over one-fifth

From 1995 to 2004, average net farm operating income rose by over one-fifth (+22.2%) to \$28,784. After rising 2.2% from 1995 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.

5. The duties were lowered in March 2005 to 10.6% and lifted following an April 6, 2005 negative determination by the International Trade Commission.

With market prices declining and lower marketings of cattle, average net farm operating income fell 15.5% in 2003, before rebounding in 2004. Average net farm operating income increased 12.6% in 2004, in the wake of increased marketings and higher hog prices, but it remained below its 2002 peak. (Chart 4).

Chart 4
Average net operating income and its components, Canada, 1995 to 2004



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

Average net market income⁶ of farms dropped 42.6% from 1995 to 2004 to \$11,397, the second lowest level of the ten-year period. From 1995 to 1997, average net market income increased slowly (+1.4%) and then dropped 9.8% from 1997 to 2002. In 2003, it plunged by almost half (-48.5%) from 2002. Average net market income staged a rebound (+21.8%) in 2004 from its lowest level in a decade. During the ten-year period, average net program payments⁷ increased steadily and almost quintupled (+367.2%).

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 14.9% from 1995 to 2004 (Chart 5). Average net farm operating income **adjusted for CCA** was only \$8,860 in 2004, the fourth lowest average of the ten-year period.

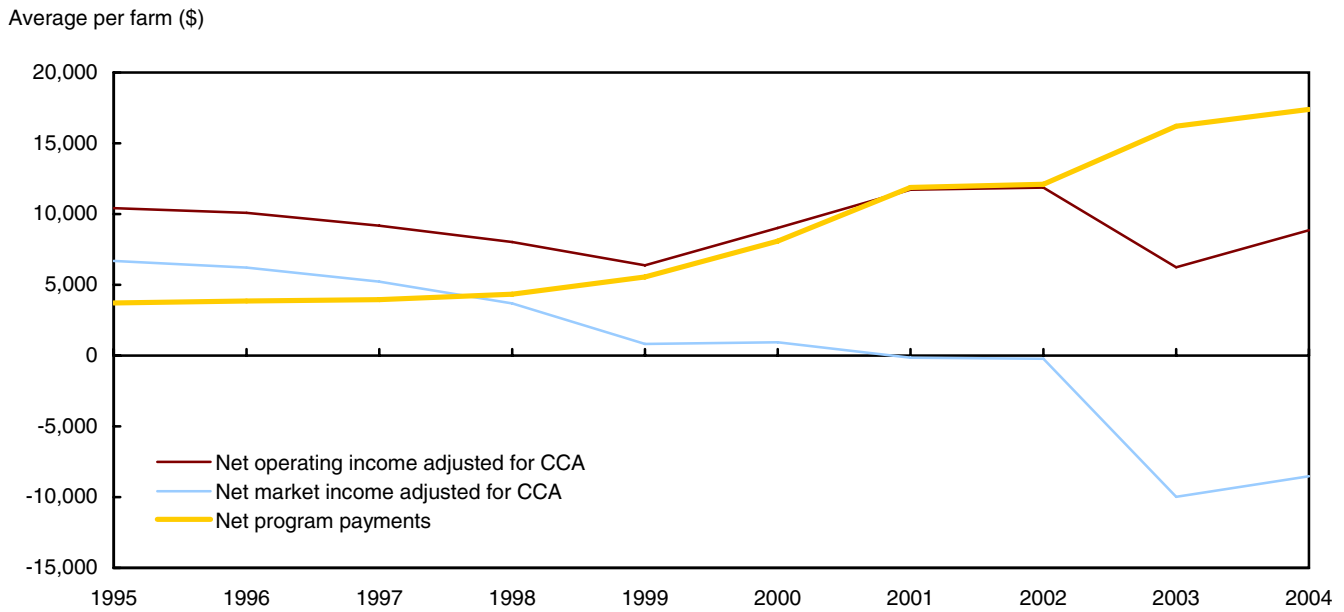
Average net farm operating income **adjusted for CCA** did not decrease steadily throughout the ten-year period. From 1995 to 1999, average net operating income **adjusted for CCA** fell 38.7%. The 49.2% growth in average net program payments from 1995 to 1999 could not offset the 87.6% plunge in average 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 increased average net program payments in 2001 and 2002, average net operating income **adjusted for CCA** reached record highs in 2001 and 2002.

6. 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.

7. 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 5
Average net operating income adjusted for CCA and its components, Canada, 1995 to 2004



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

After dwindling to a record low in 2003, average net operating income **adjusted for CCA** rebounded in 2004. Average net market income **adjusted for CCA** improved slightly, from a record deficit of \$9,974 in 2003 to a deficit of \$8,528 in 2004, while average net program payments continued their steady ascent, peaking at \$17,388. While farmers saw their average net operating income **adjusted for CCA** rise by 42.0% from the low received in 2003, this level was still 18.5% below the three-year average from 2000 to 2002.

Current estimates

Number of farms

In 2004, the number of beef cattle farms continued to decline significantly

The majority of farms in Canada are primarily engaged in either oilseed and grain farming or in beef cattle ranching and farming. In 2004, these two farm types accounted for 66.8% 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.

In 2004, the BSE-related problems were still felt by the beef cattle sector. As a result, the number of beef cattle farms⁸ fell 8.4% (-5,175 farms) from the previous year. The largest percentage drop in farm numbers was posted by potato farms, down 10.5% in 2004 from the previous year. The number of farms grew only for farms primarily engaged in fruit and tree nut farming (+2.5%), greenhouse, nursery and floriculture production (+0.8%), and oilseed and grain farming (+0.5%) (Text table 2).

⁸ See Notes to users.

Text table 2
Distribution of farms by farm type, Canada, 2004

	Number of farms		Share	2003 to 2004
	number		percent	percent change
Oilseed and grain farming	77,485		38.6	0.5
Beef cattle ranching and farming, including feedlots	56,640		28.2	-8.4
Other crop farming	16,570		8.2	-3.1
Dairy cattle and milk production	15,595		7.8	-3.6
Other animal production	11,840		5.9	-3.2
Hog and pig farming	5,700		2.8	-0.5
Fruit and tree nut farming	4,850		2.4	2.5
Poultry and egg production	4,250		2.1	-4.9
Greenhouse, nursery and floriculture production	3,875		1.9	0.8
Other vegetable (except potato) and melon farming	2,565		1.3	-4.3
Potato farming	1,495		0.7	-10.5

The number of farms declined the most in Saskatchewan in 2004

In 2004, the number of farms declined the most in Saskatchewan, down 4.9% to 48,055 farms (-2,470 farms) (Text table 3). The number of farms in Saskatchewan dropped below 50,000 for the first time since the beginning of the data series in 1990.⁹ The drop in the number of farms in Saskatchewan can be mostly explained by declines in the number of farms specialized in beef cattle farming (-1,555 farms) and in oilseed and grain farming (-670 farms). The total number of farms also decreased noticeably in Ontario (-2,120 farms). The decrease in that province was largely attributed to the smaller number of farms specialized in other animal production and in beef cattle farming.

Text table 3
Distribution of farms by province, 2004

	Number of farms		Share	2003 to 2004
	number		percent	percent change
Saskatchewan	48,055		23.9	-4.9
Alberta	48,025		23.9	-1.8
Ontario	43,365		21.6	-4.7
Quebec	26,920		13.4	-1.5
Manitoba	18,685		9.3	-3.4
British Columbia	10,185		5.1	-2.3
Nova Scotia	2,275		1.1	2.5
New Brunswick	1,715		0.9	0.0
Prince Edward Island	1,400		0.7	-1.4
Newfoundland and Labrador	240		0.1	0.0

The total number of farms increased in Nova Scotia only (+2.5%), while it remained unchanged in Newfoundland and Labrador, and in New Brunswick.

The number of commercial farms declined in all provinces, except in Newfoundland and Labrador (+15.8%). Saskatchewan posted the largest decrease (-5.8%).

Of the 200,870 farms in Canada in 2004, almost half were located in two provinces, namely Saskatchewan (23.9%) and Alberta (23.9%). Over one-third of the remaining farms in Canada were located in Ontario (21.6%) and in Quebec (13.4%).

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.

Only the number of very large farms increased from 2003 to 2004

In 2004, the number of very large farms increased 1.2% from 2003 to 15,750 farms. The number of farms fell in all other size categories. The number of large farms dropped the most (-3,165 farms or -4.8%), followed by the number of small farms (-2,690 farms or -3.0%) and the number of medium farms (-1,040 farms or -2.8%). Overall, the number of farms in 2004 dropped 3.2% from 2003 (Text table 4).

Text table 4
Distribution of farms by size category, Canada, 2004

Size category	Number of farms	Share	2003 to 2004
	number	percent	percent change
All farms	200,870	100.0	-3.2
Small farms	87,260	43.4	-3.0
Medium farms	35,530	17.7	-2.8
Large farms (Commercial)	62,335	31.0	-4.8
Very large farms (Commercial)	15,750	7.8	1.2

Average operating revenues and expenses

In 2004, average total operating revenues increased while average total operating expenses decreased slightly

In 2004, average total operating revenues rose 1.2% to \$210,184, while average total operating expenses declined a mere 0.4% to \$181,400 (Text table 5). The combined changes resulted in a 12.6% increase in average net farm operating income of all farms in Canada to \$28,784 in 2004. The rise in average net farm operating income in 2004 followed a 15.5% drop in 2003.

Text table 5
Share of average operating revenues from major revenue items, Canada, 2004

	Revenues	Share	2003 to 2004
	dollars	percent	percent change
Total operating revenues	210,184	100.0	1.2
Total crop revenues	72,028	34.3	3.4
Total livestock and product revenues	99,777	47.5	-3.1
Program payments and insurance proceeds	19,798	9.4	6.7
Total other revenues	18,581	8.8	12.6

The growth in average operating revenues was largely supported by a 3.4% increase in average crop revenues and a 6.7% increase in average program payments and insurance proceeds. Average total other revenues, which rose 12.6%, also contributed to the growth. The decline in average livestock and product revenues (-3.1%) tapered off the growth in average operating revenues.

Livestock revenues accounted for almost half (47.5%) of operating revenues in 2004 while crop revenues accounted for slightly over one-third (34.3%). Program payments and insurance proceeds accounted for 9.4% of operating revenues, the largest share in 12 years.

Average livestock and product revenues decreased mainly because of lower average cattle and calf revenues as the industry's BSE-related problems continued. Despite an increase in marketings, average cattle and calf revenues

continued to decline sharply (-20.1%) in 2004. Prices plummeted with the discovery of BSE during the spring of 2003, and despite some gains, the average 2004 price remained 12.8% below that of 2003.

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

Average hog revenues climbed 17.3% in 2004, largely due to a growth in revenue from domestic slaughter. Higher hog marketings and prices pushed hog revenues up. Hog prices strengthened throughout 2004 as a result of robust exports and strong domestic demand.

On the supply-managed side, average revenues for dairy products, and poultry and eggs all increased. Average dairy revenues rose 5.5% on the strength of higher marketings. Average poultry and egg revenues went up 5.3% despite the avian flu outbreak in British Columbia, which caused a substantial number of birds to be destroyed. Average revenues from supply-managed livestock commodities have increased steadily since 1997.

Average crop revenues were greatly helped by higher revenues from grains and oilseeds, namely, canola and barley, greenhouse, nursery and floriculture products, fruits and vegetables. Potato and forage crop revenues, which both declined, put a brake on the growth in crop revenues. Potato revenues were hit by lower prices.

After rising substantially in 2003, average program payments and insurance proceeds continued to grow in 2004, reaching a new record high of \$19,798. This increase was mainly supported by BSE-related programs. The largest contributor was the Transitional Industry Support Program (TISP).¹⁰ Payments from the Canadian Agricultural Income Stabilization (CAIS) program, which was implemented in 2004 in replacement of the Net Income Stabilization Account (NISA) program, also contributed to the growth in average program payments and insurance proceeds.¹¹

In 2004, average total operating expenses declined slightly after growing at a good pace the previous year. Average total operating expenses decreased due to lower livestock expenses which neutralized higher machinery expenses, general expenses and crop expenses. General expenses (41.4%) and livestock expenses (32.2%) continued to represent the largest shares of total operating expenses (Text table 6).

Text table 6
Share of average operating expenses from major expense items, Canada, 2004

	Expenses	Share	2003 to 2004
	dollars	percent	percent change
Total operating expenses	181,400	100.0	-0.4
Total crop expenses	29,150	16.1	3.3
Total livestock expenses	58,470	32.2	-9.2
Total machinery expenses	18,710	10.3	7.4
Total general expenses	75,070	41.4	4.2

Average livestock expenses decreased 9.2% as average cattle purchases continued to plunge in 2004. Average cattle purchases dropped 25.4% in 2004. The closure of cattle export markets caused by BSE led farmers to reduce their purchases of livestock.

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

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

Average general expenses grew 4.2% due mostly to increases in custom work and machine rental (+7.3%), paid salaries (+3.2%), marketing expenses (+14.1%) and rent expenses (+6.7%). Higher labour prices were the main reason for the increase in paid salaries.

Average machinery expenses grew 7.4%, spurred by a 12.1% increase in average net fuel expenses for machinery, truck and auto. Higher machinery fuel costs reflected higher crude oil prices that peaked at over US\$50 per barrel in late 2004. Markets reacted to tight oil supply concerns and expectations of increased global demand by ratcheting up prices throughout the year. Higher prices also led to a 4.4% increase for machinery repairs, licenses and insurance.

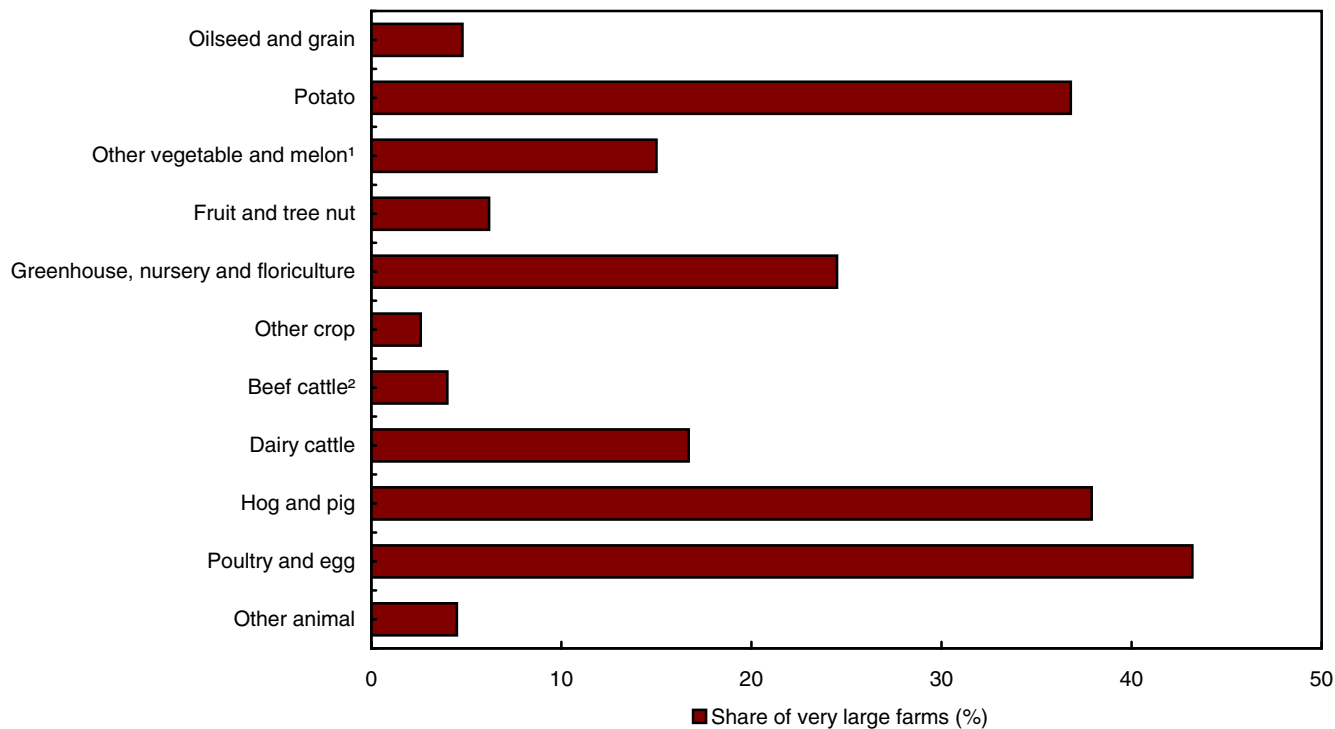
Average total crop expenses rose 3.3% as expenses for all major components continued to grow in 2004.

Average operating revenues decreased significantly for beef cattle farms

In 2004, the continued impact of BSE was apparent in the beef cattle sector, where average operating revenues decreased 8.6% to \$155,729. Average operating revenues also declined for farms specialized in other crop farming (-5.4%), in other animal production (-1.6%), and in greenhouse, nursery and floriculture production (-1.1%). Average operating expenses declined at a faster pace than average operating revenues for all these farm types, except greenhouse, nursery and floriculture operations.

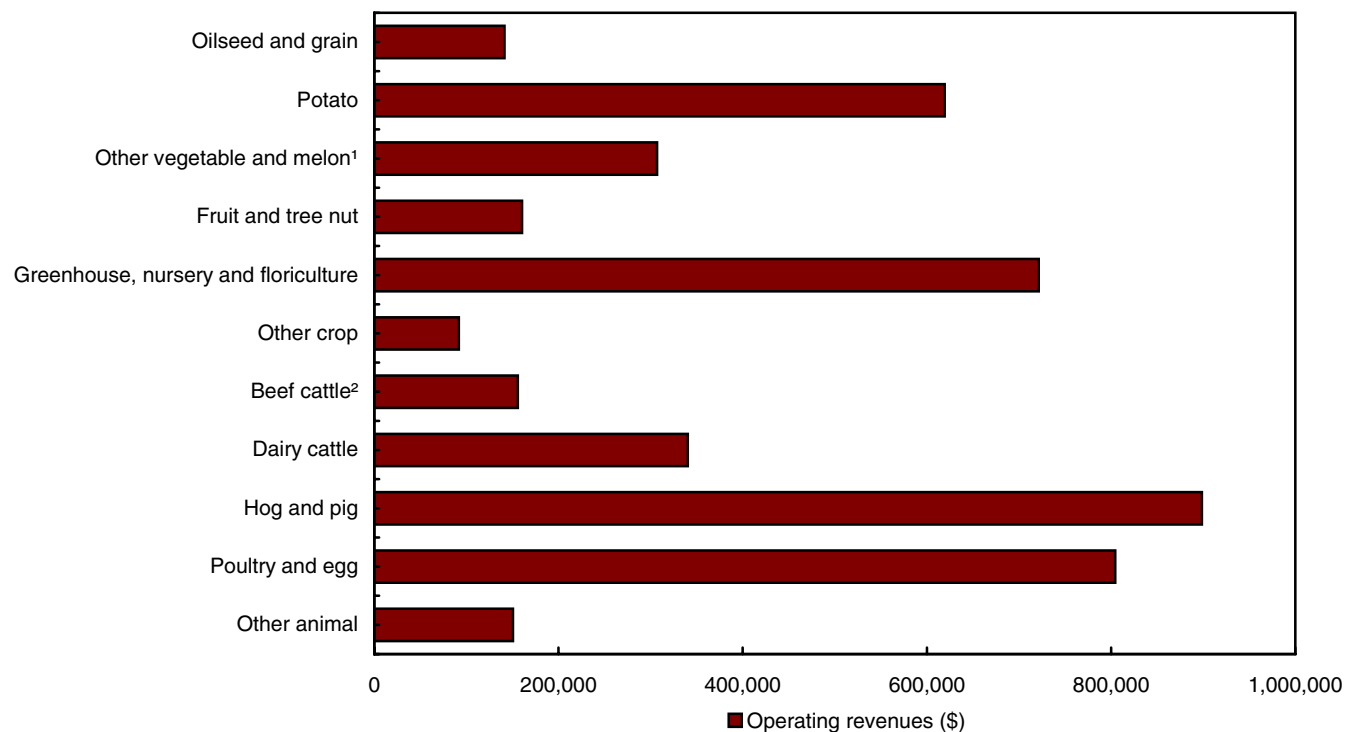
In 2004, hog and pig farms experienced the largest growth in average operating revenues for a second year in a row. Their average operating revenues rose 13.2% to \$898,544, the highest average operating revenues of all farm types. Hog and pig farms were followed by poultry and egg farms (\$804,466). In 2004, average operating revenues of greenhouse, nursery and floriculture operations retreated to \$721,390, but these farms remained in third place. Potato farms remained in fourth place (\$619,287). These four farm types have higher proportions of very large farms (Chart 6) and they have typically shown higher average operating revenues (Chart 7).

Chart 6
Share of very large farms by farm type, Canada, 2004



1. Except potato.
2. Including feedlots.
Source(s): Statistics Canada, Whole Farm Database.

Chart 7
Average operating revenues by farm type, Canada, 2004



1. Except potato.

2. Including feedlots.

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

Average operating expenses grew the most for farms specialized in other vegetable (except potato) and melon farming (+10.5%), potato farming (+9.6%) and hog and pig farming (+8.3%). Average operating expenses of hog and pig farms rose to \$817,137 and these farms still ranked first in average operating expenses. They were followed by poultry and egg farms (\$701,859) and by greenhouse, nursery and floriculture operations (\$656,944).

Farms in Newfoundland and Labrador saw the largest increase in average operating revenues

In 2004, farms in Newfoundland and Labrador recorded the largest increase in average operating revenues, up 22.9% to \$421,335. The growth was largely fuelled by higher revenues from the sales of poultry and egg products, dairy products, and greenhouse, nursery and floriculture products. Average operating revenues of farms in that province remained in first place.

Newfoundland and Labrador farmers also posted the largest increase in average operating expenses, up 22.1% to \$387,893. The growth was largely the result of increased feed, supplements, straw and bedding expenses, and poultry and egg purchases.

Quebec (+6.7%), Manitoba (+4.8%), Ontario (+2.0%) and British Columbia (+1.0%) were other provinces to register an increase in their average operating revenues. These four provinces also recorded a rise in average operating expenses.

Alberta posted a decline in average operating revenues for a second year in a row. The average operating revenues dropped 4.5% to \$205,726, again owing to a significant fall (-23.7%) in average cattle and calf revenues. Average operating expenses declined 9.5% in that province, as cattle purchases and feed, supplements, straw and bedding expenses both fell sharply.

Small farms and very large farms both saw a decline in their average operating revenues in 2004

In 2004, average operating revenues declined the most for very large farms, down 1.5% from the previous year. Average operating revenues of small farms decreased a marginal 0.4%. Average operating expenses declined at a faster pace than average operating revenues for both revenue classes.

In all other revenue classes, average operating revenues edged up, while average operating expenses decreased. The slight increases in average operating revenues ranged from 0.2% for farms with operating revenues between \$250,000 and \$499,999 to 0.4% for medium farms.

Average operating expenses decreased the most for very large farms (-3.7%) and the least, for farms with operating revenues between \$250,000 and \$499,999 (-0.4%).

Average net operating income

After registering, in 2003, its largest drop since the data series started in 1990 following back-to-back droughts and the closure of the United States border to live cattle exports, average net farm operating income rose 12.6% in 2004 to \$28,784. However, average net farm operating income stayed below the peak of \$30,250 set in 2002, the year before the beginning of the BSE crisis. Higher hog and crop revenues, which offset sharply lower cattle revenues, combined with lower cattle purchases, were among the main factors to the increase in average net farm operating income in 2004. Once **adjusted for** CCA, average net farm operating income rose a sharp 42.0% to \$8,860.

Poultry and egg farms jumped to first place in average net operating income

After declining slightly in 2003, average net farm operating income of farms involved in poultry and egg production soared in 2004, up 27.9% to \$102,608. This was, by far, the highest level observed since 1990 and poultry and egg farms jumped to first place in average net operating income in 2004. They were followed by farms involved in hog and pig farming (\$81,407) and by farms involved in dairy cattle and milk production (\$78,152) (Chart 8).

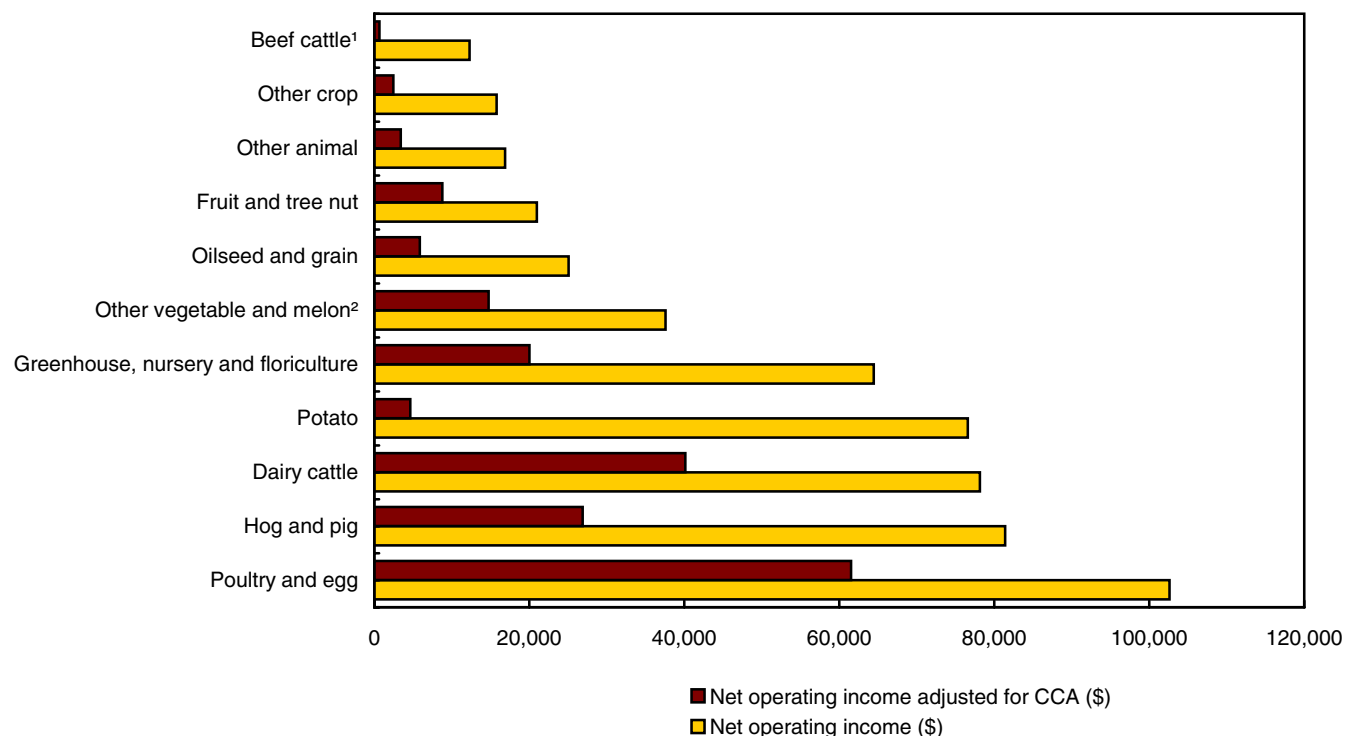
In 2004, average net operating income of hog and pig farms surged a blistering 108.0% to \$81,407. Higher revenues from hog sales, due mainly to the growth in revenue from domestic slaughter, outpaced the increase in average operating expenses. Hog prices strengthened throughout 2004 as a result of robust exports and strong domestic demand.

Beef cattle farms reported a sharp 83.3% increase in average net operating income in 2004 as higher average program payments and insurance proceeds and lower average operating expenses offset the big loss in average cattle and calf revenues. Lower operating expenses were largely the result of lower livestock purchases, as the closure of cattle export markets caused by BSE led farmers to reduce their purchases of livestock.

Farms involved in other animal production (+18.0%), dairy cattle farming (+5.9%), and other crop farming (+5.1%) were the other farm types to post an increase in average net operating income in 2004. Dairy cattle farms reached a new peak for the eighth year in a row in average net operating income, largely due to higher revenues from the sales of dairy products. Higher marketings explained most of the rise in dairy product revenues. However, dairy farms also continued to be affected by the BSE crisis, with limited markets for their cull cows and poor prices. Lower revenues from cattle sales in 2004 offset some of the rise in dairy revenues.

Potato farms posted the largest drop in average net farm operating income in 2004, down 25.6% to \$76,592. They slipped from first place in average net farm operating income in 2003 to fourth place in 2004. The average net operating income of potato farms went down as higher crop expenses (mainly fertilizer, lime and pesticides), general expenses and machinery expenses outpaced the increase in program payments and insurance proceeds. Lower revenues from potato sales and cattle sales also contributed to push down average net farm operating income.

Chart 8
Average net operating income adjusted or not for CCA by farm type, Canada, 2004



1. Including feedlots.
 2. Except potato.

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

In 2004, oilseed and grain farms registered a drop (-5.1%) in average net farm operating income for a second consecutive year. Average net farm operating income fell as the rise in average operating expenses, led by higher general expenses and machinery expenses, outpaced the increase in average operating revenues. The growth in average operating revenues, which was slowed by lower program payments and insurance proceeds, was mainly supported by higher revenues from net cash advances (including any Canadian Wheat Board payments reported on statement) and from the sales of grains and oilseeds, namely canola.

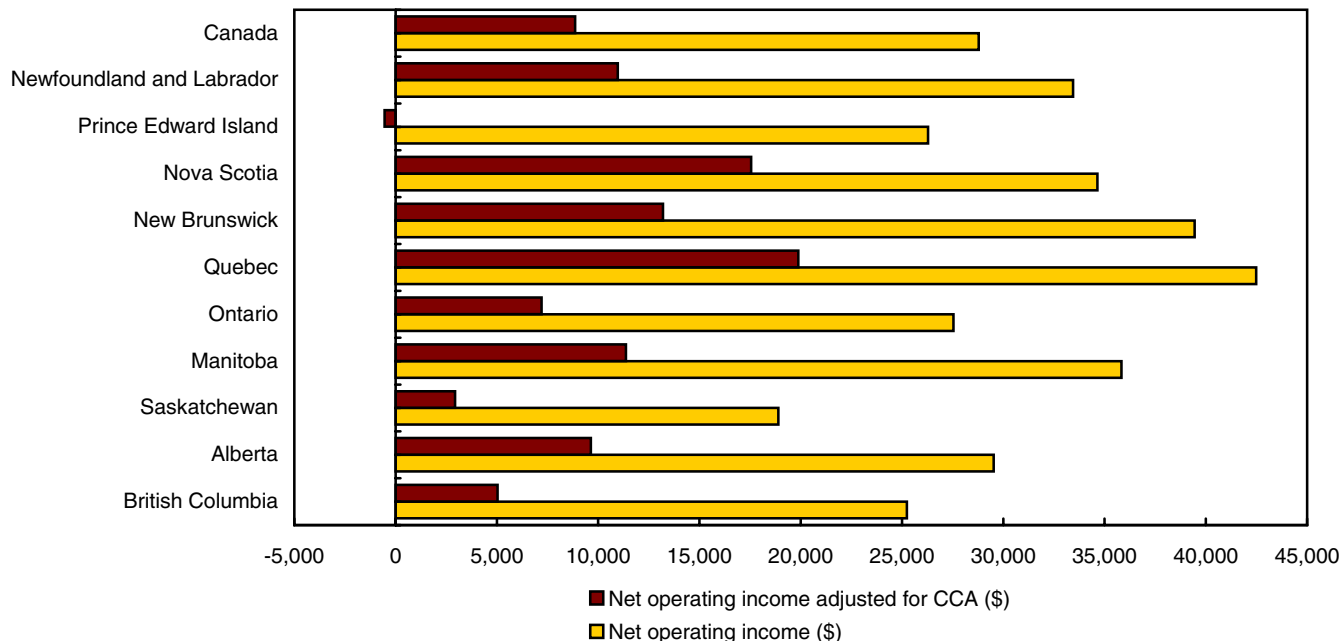
In 2004, beef cattle farms (-94.6%) and potato farms (-93.9%) used capital cost allowance (CCA) the most to reduce their average net operating income (Chart 8). Potato farms reported a record low in average net operating income **adjusted for CCA**.

In 2004, claimed capital cost allowance by poultry and egg farms reduced average net operating income by 40.0%. These farms obtained a new record high of \$61,522 in average net farm operating income **adjusted for CCA**. Dairy farms reached a new peak in average net farm operating income **adjusted for CCA** for a second year in a row. They were a distant second behind poultry and egg farms, with \$40,130.

Average net operating income of farms in Alberta bounced back in 2004

In 2004, average net farm operating income of farms in Alberta bounced back, jumping 43.6% to \$29,525. The BSE-related problems continued in 2004, but lower livestock expenses, due to declines in the cost of cattle purchases and in feed expenses, along with higher crop revenues, were sufficient to offset the sharp decline in cattle and calf revenues (Chart 9).

Chart 9
Average net operating income adjusted or not for CCA by province, 2004



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

Average net farm operating income continued to grow sharply (+32.0%) in Newfoundland and Labrador, largely due to higher farm operating revenues, namely poultry and egg product sales and dairy product sales. Farms in Newfoundland and Labrador earned a record high of \$33,442 in average net operating income. Their average net operating income surpassed the national average in 2004 for the first time since 1995.

Besides Newfoundland and Labrador, Quebec, Manitoba and Nova Scotia also posted record highs in average net operating income in 2004.

In 2004, farms in Quebec jumped to first place in average net operating income, with \$42,486. Their average net operating income was up 11.8% mostly helped by higher revenues from the sales of hogs and dairy products, and higher program payments and insurance proceeds. Quebec usually posts an average net operating income among the highest, due to the high concentration of dairy farms in that province.

New Brunswick slipped to second place in average net operating income, with \$39,448, down 11.8% from 2003. Lower revenues from potato sales largely accounted for the drop.

In Saskatchewan, average net farm operating income pursued its decline in 2004. Farms in that province posted the lowest average net farm operating income nationwide for a second consecutive year. On average, they earned only \$18,893 in net operating income in 2004, down 1.3% from 2003. Lower revenues from cattle sales, and program payments and insurance proceeds were among the factors contributing to the decline in average net farm operating income.

Besides New Brunswick and Saskatchewan, the other provinces to register a decline in average net operating income in 2004 were Prince Edward Island (-27.5%) and British Columbia (-0.7%). In Prince Edward Island, the sharp drop can mostly be explained by lower revenues from potato sales and cattle sales. Both lower prices and marketings pushed potato revenues down.

When taking CCA into account, farms in Prince Edward Island reported a deficit of \$544 in average net farm operating income. This was their lowest level observed since 1990. Farms in Saskatchewan also posted their lowest level in average net farm operating income **adjusted for** CCA since 1990, with only \$2,938.

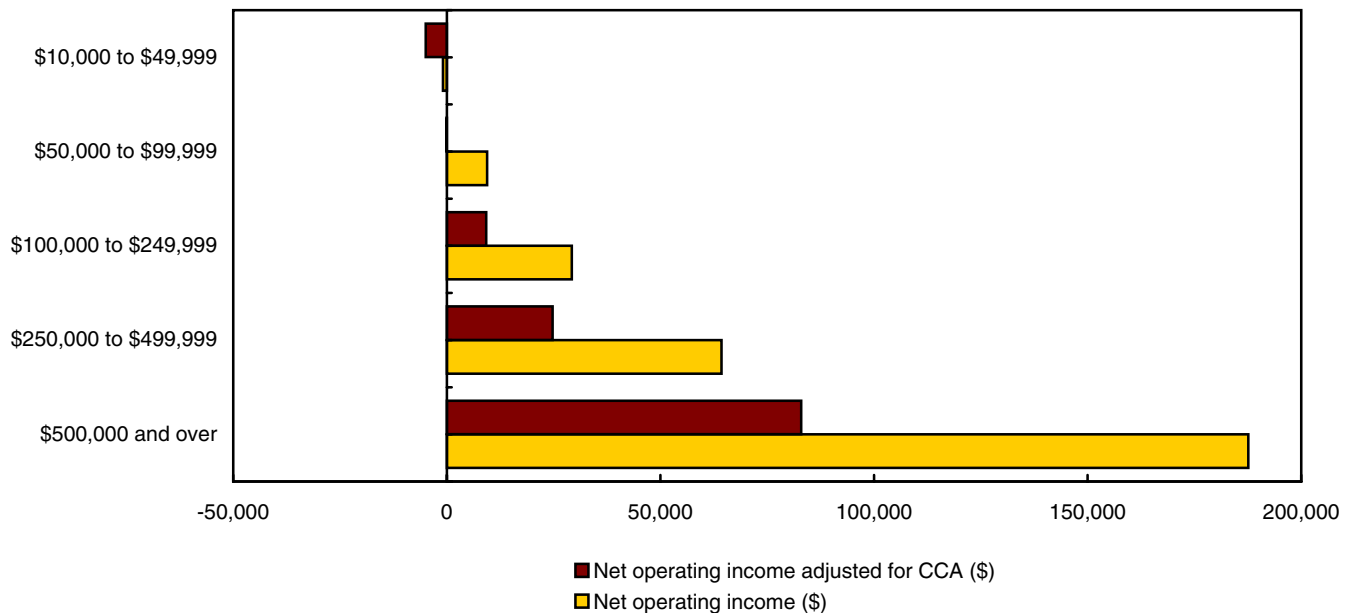
Nova Scotia's farmers (-49.3%) and Quebec's farmers (-53.2%) used capital cost allowance the least to lower their average net operating income. As a result, Quebec had the highest average net operating income **adjusted for** CCA of all provinces, at \$19,878, followed by Nova Scotia, at \$17,554. These were also the highest levels observed in these two provinces since 1990.

Small farms posted a deficit in average net operating income in 2004 for a second consecutive year

After falling from 2002 to 2003, average net operating income grew in all revenue classes from 2003 to 2004. Average net operating income **adjusted for** CCA also grew in all revenue classes, with the exception of small farms where it dropped slightly.

In 2004, small farms posted a deficit in average net farm operating income for a second consecutive year. However, the deficit of \$908 in average net farm operating income was slightly smaller than the deficit of \$944 reported in 2003. Once **adjusted for** CCA, small farms posted a deficit of \$4,933 in average net operating income, the lowest level since 1990 (Chart 10).

Chart 10
Average net operating income adjusted or not for CCA by revenue class, Canada, 2004



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

Average net operating income grew the most for medium farms, up 23.1% to \$9,416. This was the second lowest level in average net operating income registered by medium farms since 1990. Medium farms reported a deficit in average operating income **adjusted for** CCA for a second year in a row. This was also the second lowest level since 1990.

In 2004, average net operating income of very large farms jumped 16.5% to a record high of \$187,605. Their average net operating income **adjusted for** CCA also surged to a record high, up 41.7% to \$82,938.

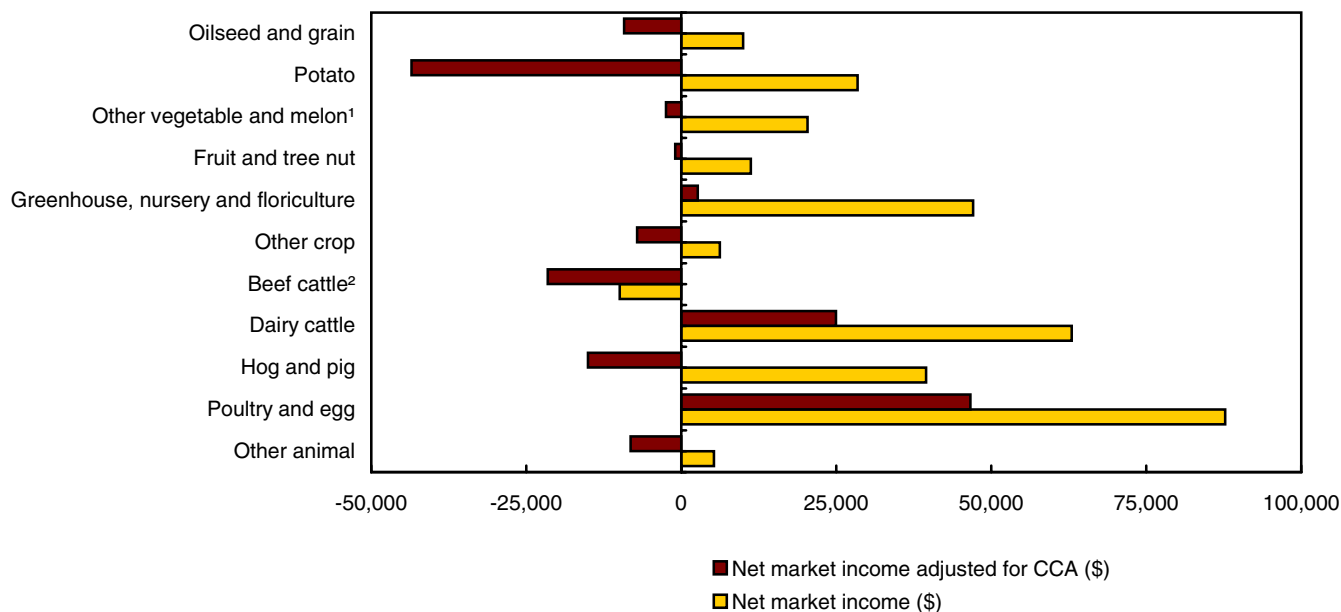
Average net market income

After dropping sharply in 2003, average net market income began to recover in 2004. Average net market income was up 21.8% from 2003 to \$11,397 in 2004. Excluding CCA, farms recorded a deficit (-\$8,528) in average net market income for a fourth year in a row.

In 2004, the deficit in average net market income of beef cattle farms continued to grow

Farms in the beef cattle sector, which were facing a very difficult period in 2004 because of BSE, saw their average net market income plummet to a new record deficit of \$9,919. Once **adjusted for CCA**, beef cattle farms also reported a record deficit of \$21, 541 in average net market income (Chart 11).

Chart 11
Average net market income adjusted or not for CCA by farm type, Canada, 2004



1. Except potato.
2. Including feedlots.
Source(s): Statistics Canada, Whole Farm Database.

Average net market income of hog and pig farms bounced back and went from a deficit of \$14,264 in 2003 to a profit of \$39,477 in 2004. Hog and pig farms posted a deficit of \$15,039 in average net market income **adjusted for CCA**, which was much smaller than the record deficit of \$66,095 registered in 2003.

In addition to hog and pig farms, average net market income also increased for farms involved in other animal production (+82.7%), in oilseed and grain farming (+37.6%), in poultry and egg production (+19.7%), and in other crop farming (+10.3%).

The average net market income of poultry and egg farms reached a peak of \$87,721 in 2004. Once **adjusted for CCA**, average net market income of these farms also surged to a record high. Poultry and egg farms took the lead in average net market income, followed by farms involved in dairy cattle and milk production (\$62,977) and those involved in greenhouse, nursery and floriculture production (\$47,084).

In 2004, average net market income **adjusted for** CCA was positive only for greenhouse, nursery and floriculture farms, dairy cattle farms, and poultry and egg farms.¹²

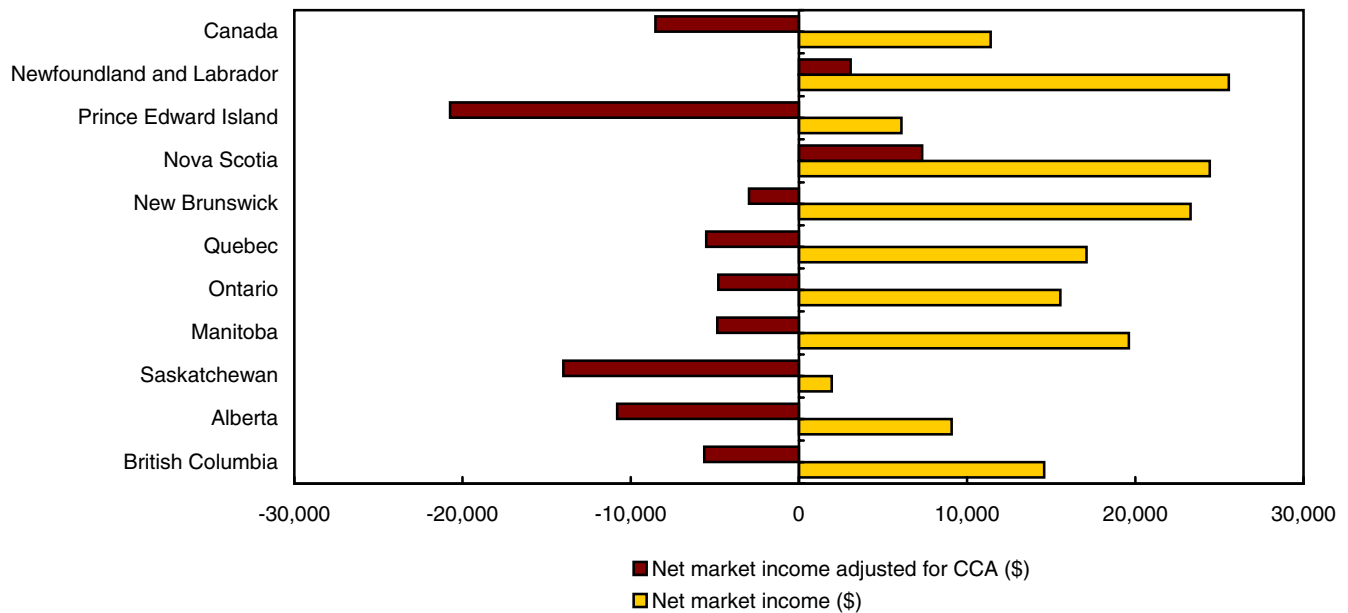
Average net market income of potato farms dropped sharply for a second consecutive year, down 63.1% from 2003 to only \$28,449 in 2004. As a result, potato farms ranked fifth in 2004 in average net market income after ranking first the year before. When taking CCA into account, their average net market income went from a profit of \$12,072 in 2003 to a record deficit of \$43,507 in 2004.

Farms in Newfoundland and Labrador took the lead in average net market income

In 2004, average net market income was highest for farms in Newfoundland and Labrador. On average, they earned \$25,557 in net market income in 2004, up 31.9% from 2003. This was the highest level observed since this data series started in 1990.

After posting deficits in average net market income in 2003, farms in Alberta and Saskatchewan reported profits in 2004. In Alberta, average net market income went from a deficit of \$149 in 2003 to a profit of \$9,083 in 2004, and in Saskatchewan, it went from a deficit of \$1,279 in 2003 to a profit of \$1,948 in 2004. Average net market income in these two provinces remained below the national average (Chart 12).

Chart 12
Average net market income adjusted or not for CCA by province, 2004



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

Nova Scotia (+30.0%) and Quebec (+3.8%) also reported increases in average net market income in 2004.

Farms in Prince Edward Island posted the largest drop in average net market income, down 73.3% to only \$6,092. The average net market income earned by Prince Edward Island’s farmers, which fell below the national average for the first time since 1997, was at its lowest level since 1990.

12. Since the data series started in 1990, on average, only farms in the supply-managed sector (dairy production and poultry and egg production) 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.

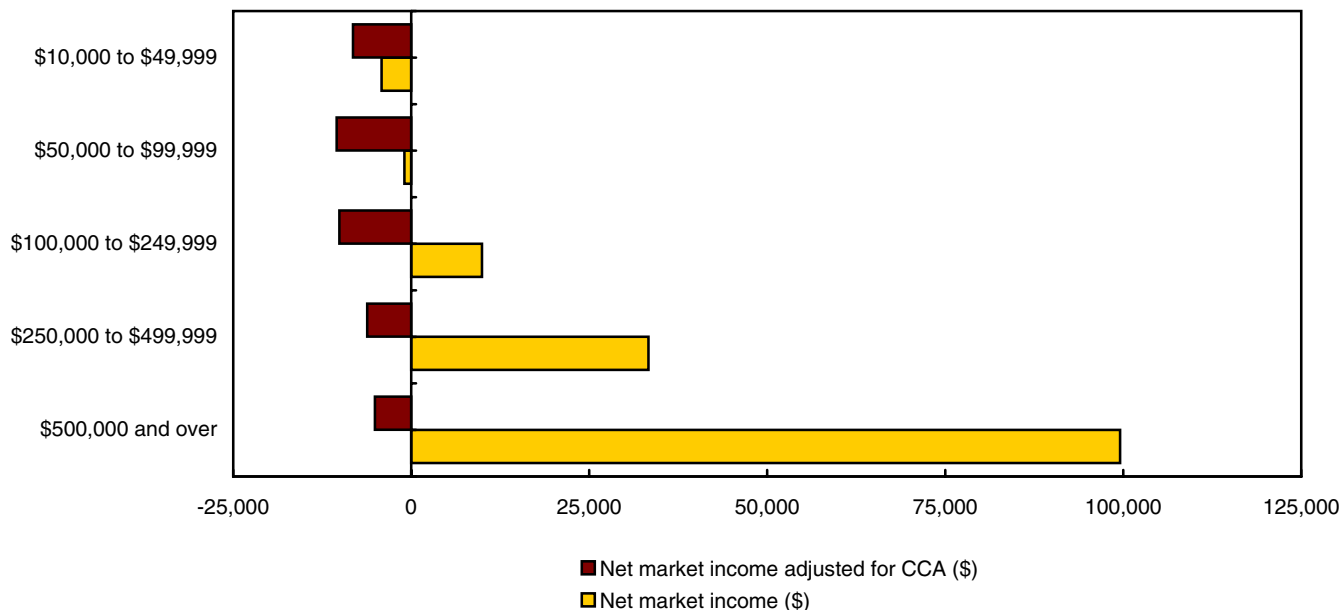
Farms in Nova Scotia reported the highest average net market income **adjusted for CCA** (\$7,331) for the first time since 2000. Newfoundland and Labrador was the only other province to record a positive average net market income **adjusted for CCA** (\$3,079).

In the other provinces, deficits in average net market income **adjusted for CCA** ranged from -\$2,969 in New Brunswick to -\$20,740 in Prince Edward Island. The deficits in average net market income **adjusted for CCA** registered in Prince Edward Island, British Columbia, Manitoba, Ontario and New Brunswick were also record lows in these provinces.

In 2004, small farms and medium farms reported a deficit in average net market income

In 2004, small farms and medium farms both reported a deficit in average net market income. Small farms registered a record deficit of \$4,165 in average net market income, which was 1.2 times larger than the deficit registered in 2003. Medium farms posted a deficit of \$966, which was slightly smaller than the deficit of \$1,568 reported in 2003. On average, farms in all other revenue classes reported a positive net market income, ranging from \$9,931 for large farms with revenues between \$100,000 and \$249,999 to \$99,563 for very large farms (Chart 13).

Chart 13
Average net market income adjusted or not for CCA by revenue class, Canada, 2004



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

On average, farms in all revenue classes reported a deficit in net market income **adjusted for CCA** in 2004. Medium farms registered the largest deficit in average net market income **adjusted for CCA**, with -\$10,478 and very large farms registered the lowest, with -\$5,103. The deficit of \$8,190 reported by small farms was a record low for a second year in a row.

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

In 2004, 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 \$110, 496 compared with a deficit of \$66,030 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 -\$30,840 for small farms to

-\$281,433 for very large farms. In 2004, the deficit of very large farms in the bottom quintile was 1.1 times smaller than in 2003.

Average net market income of farms at the top of the income scale was highest for very large farms (\$515,645) and lowest for small farms (\$15,867).

Average net market income of farms in the top quintile of the income distribution was highest for poultry and egg farms (\$351,197) and lowest for beef cattle farms (\$50,425). For all farm types, farms in the bottom quintile registered deficits in average net market income; dairy cattle farms had the smallest deficit (-\$16,714), and potato farms, the highest (-\$200,676).

Provincially, average net market income in the bottom 20% of farms ranged from -\$41,264 in Nova Scotia to -\$104,664 in Prince Edward Island. In the top 20% of farms, it varied from \$66,612 in Saskatchewan to \$154,993 in Newfoundland and Labrador.

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.¹³

In 2004, 30.0% of farms (or 60,230 farms) in Canada operated with a deficit. This share was down 0.4 percentage points from the previous year, indicating that a smaller number of farms reported losses in 2004. Of the farms reporting losses, over half (52.9% or 31,885 farms) reported losses over \$10,000, down 1.4 percentage points from 2003.

In comparison, 38,425 farms, or 19.1%, reported an average net farm operating income of \$50,000 and over. Of these farms, 43.8% earned income of \$100,000 and over.

Almost half of farms involved in other animal production reported operating losses in 2004

Almost half of farms involved in other animal production (47.8%) and around two-fifths of beef cattle farms (40.3%) reported operating losses in 2004. These were down 1.5 percentage points and 2.4 percentage points, respectively, from 2003. Almost one-third of other crop farms (31.0%) and of fruit and tree nut farms (30.0%) also incurred losses (Chart 14). The share of potato farms which incurred losses in 2004 was up 9.1 percentage points, to 27.1%.

At the same time, a significantly lower share of dairy farms (5.9%) incurred operating losses in 2004. This was almost unchanged from 2003, when 5.8% of dairy farms reported operating losses. Less than one-fifth of farms primarily engaged in poultry and egg production, and in hog and pig farming reported nil or negative income.

Of farms reporting operating losses over \$10,000, 37.4% were beef cattle farms, 33.4% were oilseed and grain farms, and 10.5% were farms primarily engaged in other animal production.

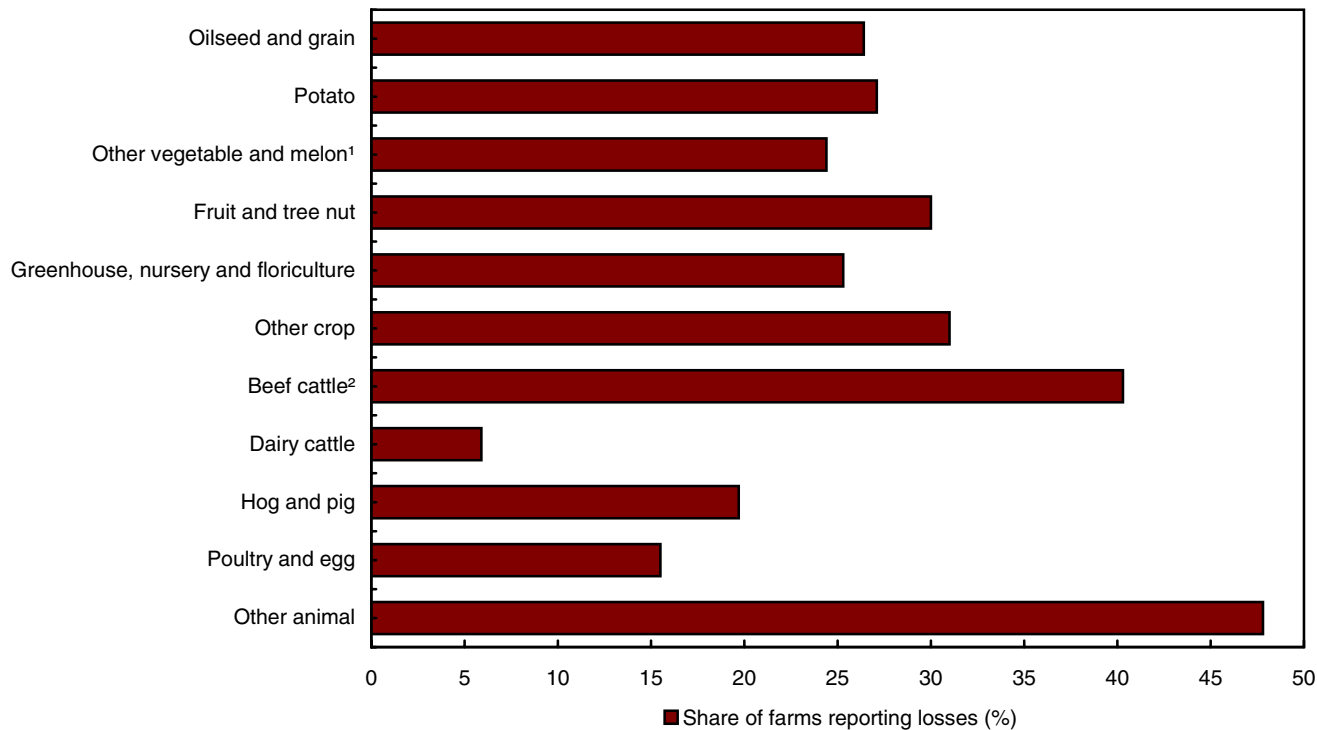
Operating losses over \$10,000 were incurred by 28.2% of farms primarily engaged in other animal production, slightly up from 28.0% in 2003. Farms in the beef cattle and potato sectors were second and third highest with 21.1% and 18.4% of farms, respectively.

The number of oilseed and grain farms reporting losses over \$10,000 continued to climb and went from 9,270 in 2003 to 10,660 in 2004—up 15.0%. Potato farms (+52.8%) and greenhouse, nursery and floriculture operations (+17.2%) also reported significant increases in the number of farms reporting such losses. The number of beef cattle farms with losses over \$10,000 declined 20.1%, from 14,945 in 2003 to 11,935 in 2004.

In comparison, 59.8% of dairy cattle farms, 52.0% of poultry and egg farms, 42.2% of hog and pig farms, and 36.5% of potato farms reported an average net farm operating income of \$50,000 and over.

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.

Chart 14
Share of farms reporting operating losses by farm type, Canada, 2004



1. Except potato.
 2. Including feedlots.

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

In 2004, the share of farms incurring operating losses grew the most in Prince Edward Island

In 2004, the share of farms incurring operating losses grew the most in Prince Edward Island. In that province, the share of farms operating with a deficit was up 3.3 percentage points from 2003 to 37.1% in 2004. This represented the highest share of all provinces. The share of farms operating with a deficit was also up in Ontario (+2.5 percentage points to 35.2%), New Brunswick (+2.3 percentage points to 28.0%) and Saskatchewan (+0.4 percentage points to 29.2%).

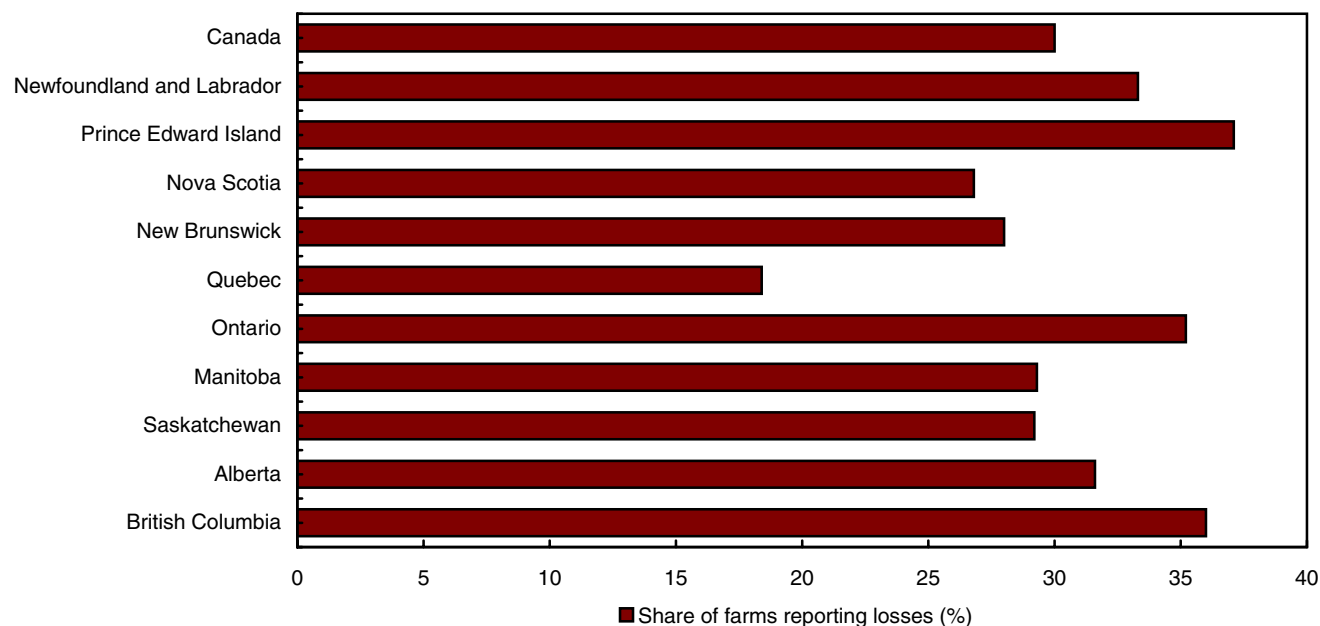
Only 18.4% of farms in Quebec incurred operating losses, mainly due to the high concentration of dairy cattle farms (Chart 15).

Of farms reporting operating losses over \$10,000, three-quarters were located in Alberta (27.8%), Ontario (24.8%) and Saskatchewan (22.4%). Prince Edward Island had the highest percentage of farms reporting deficits over \$10,000 (21.1%) in 2004, followed by British Columbia (20.1%). Quebec was still lowest with 8.7% of farms and Nova Scotia was second lowest with 10.1% of farms.

In 2004, only New Brunswick (+10.0%), Prince Edward Island (+7.3%) and Ontario (+3.1%) reported a larger number of farms with operating losses over \$10,000. After registering significant increases in the number of farms with losses over \$10,000 in 2003, the Prairie provinces posted declines in the number of farms with such losses in 2004 : Alberta (-16.5%), Manitoba (-9.1%) and Saskatchewan (-4.2%).

Quebec reported the highest percentage of farms (31.5%) with average net farm operating income of \$50,000 and over, followed by Prince Edward Island (23.2%), New Brunswick (22.7%) and Manitoba (21.4%).

Chart 15
Share of farms reporting operating losses by province, 2004



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

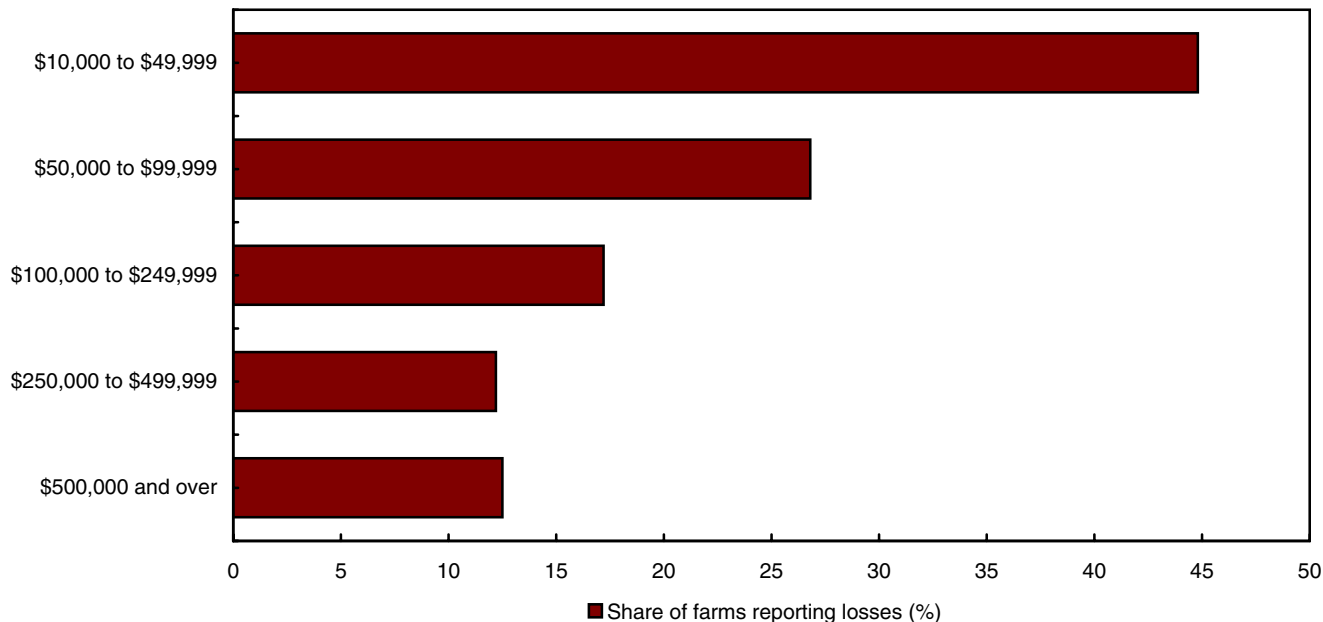
Only small farms reported a larger share of farms operating with a deficit in 2004

The proportion of farms operating with a deficit varied widely across revenue class. Large farms in the \$250,000 to \$499,999 revenue class still reported the smallest share (12.2%) of farms with a deficit in 2004 (Chart 16). Small farms had the highest percentage with 44.8% of farms with nil or negative net farm operating income, up 0.2 percentage points only from 2003. From 2003 to 2004, the share of farms operating with a deficit was down in each of the other revenue classes, with the exception of large farms in the \$100,000 to \$249,999 revenue class where it remained unchanged.

In 2004, the bulk of farms reporting operating losses over \$10,000 (53.7%) were small farms. The number of farms reporting such losses decreased in each of the revenue classes in 2004. Decreases ranged from 5.5% for small farms to 13.0% for very large farms.

The share of farms with operating losses over \$10,000 varied from 10.0% for farms in the \$250,000 to \$499,999 revenue class to 19.6% for farms in the \$10,000 to \$49,999 revenue class.

Chart 16
Share of farms reporting operating losses by revenue class, Canada, 2004



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

Degree of specialization

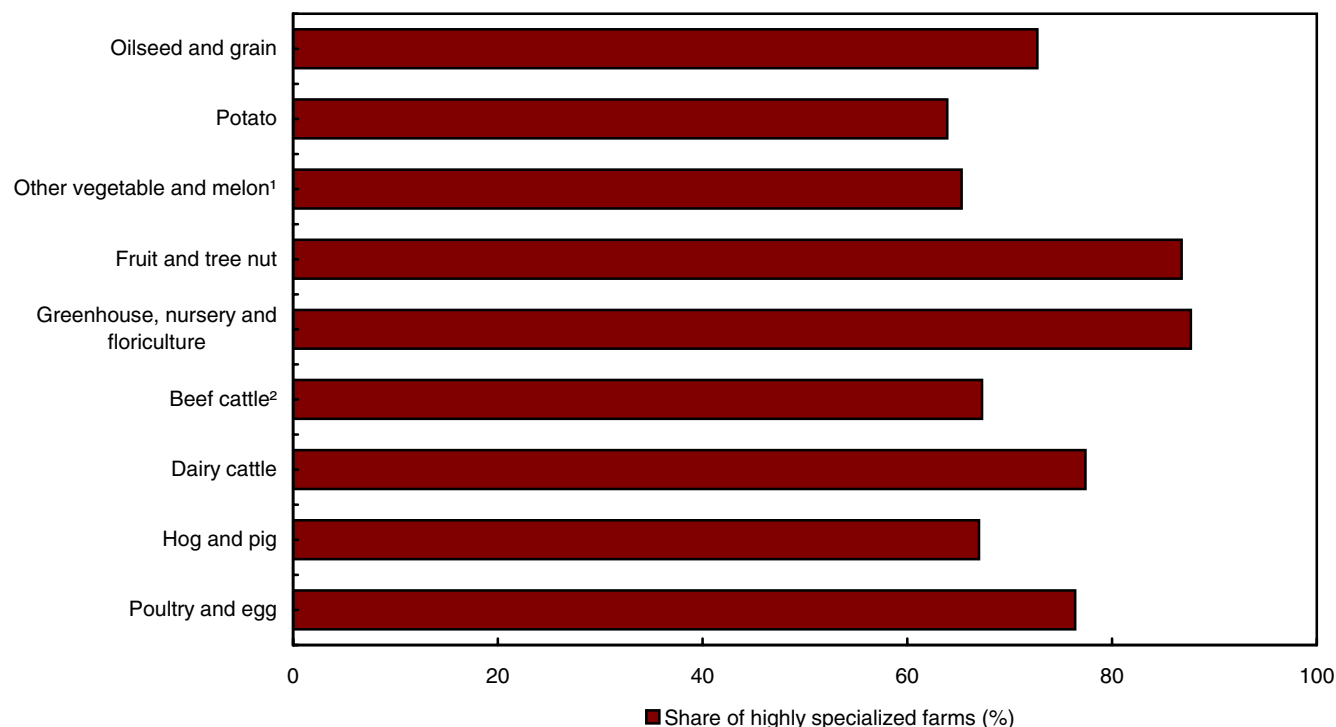
The degree of specialization measures how much a farm’s sales are derived from any one particular commodity. The degree of specialization influences a farm’s ability to respond to changing market conditions and prices. Increased specialization increases the cost efficiency in producing that commodity. 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 2004, almost 90% of greenhouse, nursery and floriculture operations (87.9%) and fruit and tree nut farms (86.8%) 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 64.2% of potato farms were highly specialized in 2004. These farms tend to be diversified in grains and oilseeds.

Other vegetable (except potato) and melon farms, hog and pig farms, and beef cattle farms also tend to be more diversified (Chart 17).

Chart 17
Share of highly specialized farms by farm type, Canada, 2004



1. Except potato.

2. Including feedlots.

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

Financial performance indicators of farms

Operating profit margins measure profitability and the rate of return to farm capital, labour and management. They reflect to some degree the efficiency of the farm operation when comparing farms producing similar commodities.

In 2004, the average operating profit margin for all farms was 13.69% in Canada, up 1.38 percentage points from 2003. The average operating profit margin **adjusted for CCA** grew from 3.00% in 2003 to 4.22% in 2004. Excluding interest expenses, operating profit margin also increased, up 1.35 percentage points to 18.90% in 2004.

The median operating profit margin rose from 15.35% in 2003 to 16.04% in 2004. Once **adjusted for CCA**, the median operating profit margin edged up to 3.86% in 2004 from 3.76% in 2003. In other words, in 2004, one-half of farms generated more than 3.86 cents of net operating income (**adjusted for CCA**) for each \$1 of gross revenue and one-half generated less than 3.86 cents. The 25% of farms with the lowest operating margins (**adjusted for CCA**) had margins of -22.10% or lower in 2004. In other words, the 25% of farms with the lowest returns were losing 22.10 cents or more for every \$1 of gross revenue. Conversely, the 25% of farms with the highest operating margins had margins of 21.47% or more in 2004.

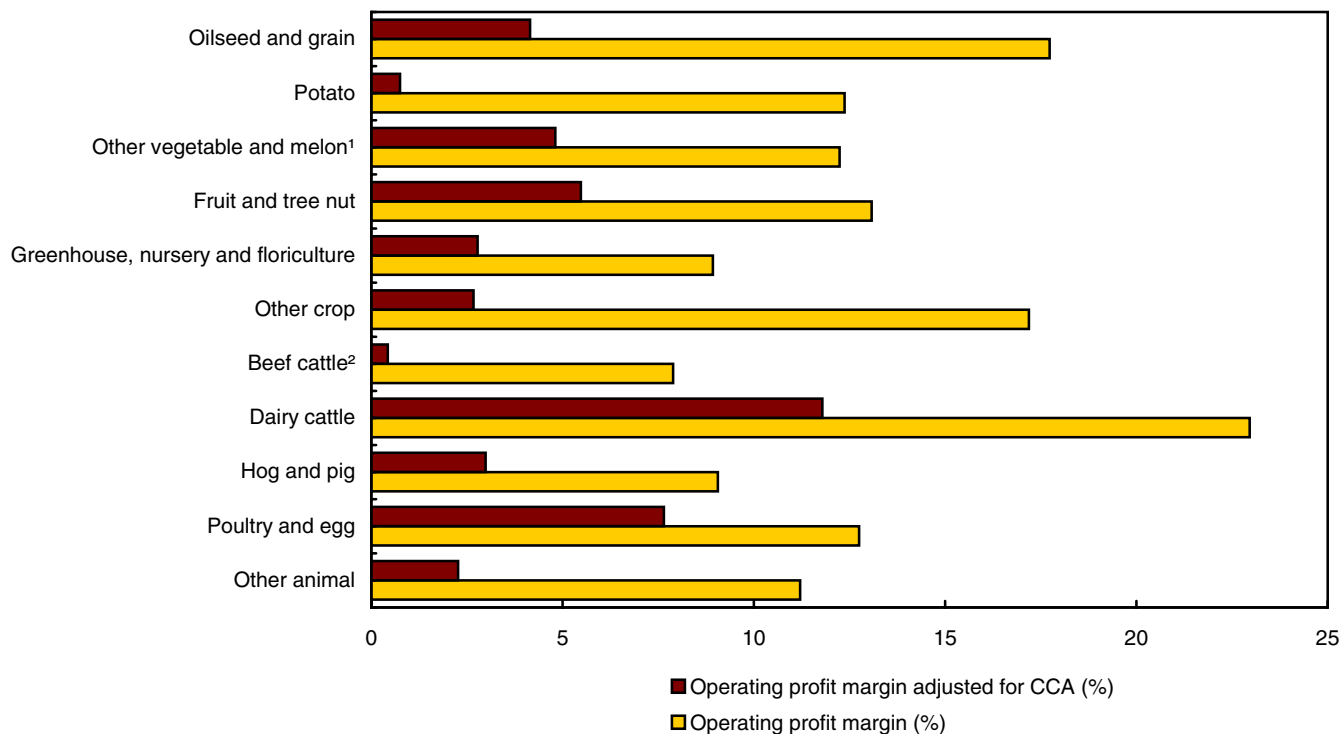
Average operating profit margin grew the most for hog and pig farms in 2004

Dairy cattle farms kept the lead in operating profit margin in 2004. Their operating profit margin edged up 0.08 percentage points from 2003 to 22.96% in 2004. Dairy cattle farms were still followed by oilseed and grain

farms, which reported an average operating profit margin of 17.73% in 2004, down 1.39 percentage points from the previous year.¹⁴

When taking CCA into account, operating profit margin of dairy cattle farms was 11.79%, well above the operating profit margin **adjusted for** CCA of oilseed and grain farms (4.15%) (Chart 18). Poultry and egg farms, fruit and tree nut farms, and other vegetable (except potato) and melon 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, 2004



1. Except potato.
 2. Including feedlots.
 Source(s): Statistics Canada, Whole Farm Database.

Farms specializing in hog and pig farming (+4.13 percentage points) and in beef cattle farming (+3.96 percentage points) posted the largest growths in operating profit margins in 2004. Despite these increases, beef cattle farms continued to report the lowest return (7.89%) among all farm types, while hog and pig farms were third lowest (9.06%).

On the other hand, farms specializing in potato farming (-4.84 percentage points), and in other vegetable (except potato) and melon farming (-2.42 percentage points) experienced the most significant declines in operating profit margins.

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 2.14% in 2004. For hog and pig farms, and beef cattle farms, median operating profit margin was, respectively, 1.4 and 1.1 times larger than average operating profit margin compared with 2.1 and 1.7 times larger the year before.

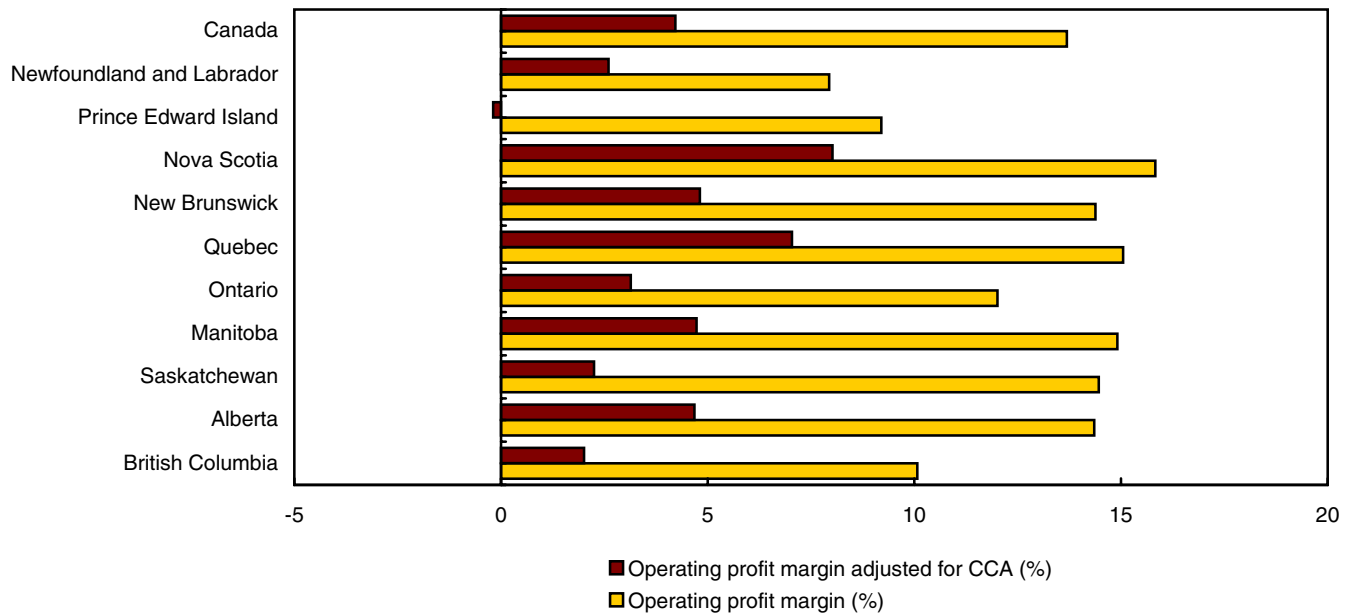
14. A comparison of the operating profit margins over the period 1995 to 2004 shows that oilseed and grain farms and dairy cattle farms enjoyed higher operating profit margins than other farm types.

All farm types posted an average interest coverage ratio greater than the desirable threshold of 3, except beef cattle farms (2.76). (As a general rule, the net income should cover at least three times the total of annual interest expenses in each of the last five fiscal years.)¹⁵ After decreasing in 2003, interest coverage ratio for all farms combined increased 0.28 percentage points to 3.63 in 2004.

Average operating profit margin increased the most in Alberta in 2004

Alberta posted the largest increase in operating profit margin in 2004, up 4.80 percentage points to 14.35%. The increase in profitability in 2004 reflects the relatively stronger performance of beef cattle farms, heavily concentrated in this province (Chart 19).

Chart 19
Operating profit margin adjusted or not for CCA by province, 2004



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

All other provinces also reported an improvement in their average operating profit margin, except Prince Edward Island, New Brunswick, Saskatchewan and British Columbia. Decreases ranged from 0.17 percentage points in both Saskatchewan and British Columbia to 3.02 percentage points in Prince Edward Island. In the latter province, the poor return of potato farms largely accounted for the decrease in profitability in 2004.

In Saskatchewan, operating profit margin fell to a record provincial low (14.46%) for a second consecutive year. On average, only farms in Nova Scotia (15.83%), Quebec (15.05%) and Manitoba (14.91%) posted a larger operating profit margin than farms in Saskatchewan. The lower profitability of Saskatchewan’s farms in 2003 and 2004 reflects the relatively weaker performance of oilseed and grain farms, heavily concentrated in this province, and the low return of beef cattle farms. Once **adjusted for CCA**, operating profit margin in Saskatchewan was only 2.25 %. Only Prince Edward Island, which reported a negative margin (-0.19%), and British Columbia (2.01%) had lower margins.

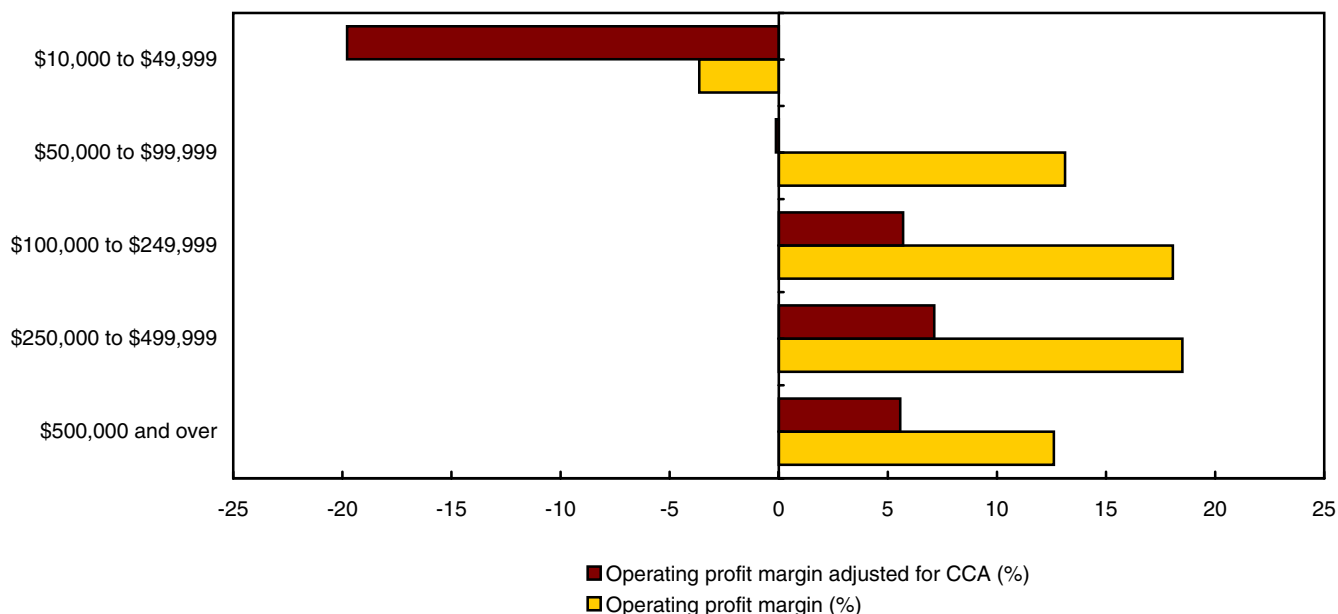
The average interest coverage ratio was lower than 3 in Prince Edward Island (2.33) and British Columbia (2.82). From 2000 to 2004, farms in British Columbia had an average interest coverage ratio below 3 every single year.

15. From 2000 to 2004, 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 (twice), for greenhouse, nursery and floriculture farms (once) and for farms involved in other animal production (also once).

Small farms reported a negative operating profit margin

Farms generally become more efficient as they become larger, up to a point. In 2004, operating profit margins increased along with revenue, up to 18.50% for large farms with revenues of \$250,000 to \$499,999. The very largest 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).¹⁶

Chart 20
Operating profit margin adjusted or not for CCA by revenue class, Canada, 2004



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

In 2004, farms in all revenue classes experienced a higher rate of return than in 2003. The smallest farms reported the smallest increase (+0.13 percentage points) and these farms posted a negative operating profit margin (-3.64%) for a second year in a row. In other revenue classes, increases in operating profit margin varied from 0.46 percentage points for farms in the \$250,000 to \$499,999 revenue class to 2.42 percentage points for medium farms. When taking CCA into account, both small farms and medium farms reported negative operating profit margins in 2004.

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 2004, the average interest coverage ratio was below 3 for small farms and medium farms. The ratio varied from 0.51 for small farms to 4.02 for very large farms.

¹⁶ In 2004, the average operating profit margin of medium farms (13.12%) was above that of very large farms (12.61%).

Related products

Selected publications from Statistics Canada

21-004-X	VISTA on the Agri-food Industry and the Farm Community
21-006-X	Rural and Small Town Canada Analysis Bulletin
21-007-X	Farm Product Price Index
21-010-X	Net Farm Income - Agriculture Economic Statistics
21-011-X	Farm Cash Receipts - Agriculture Economic Statistics
21-012-X	Farm Operating Expenses and Depreciation Charges - Agriculture Economic Statistics
21-013-X	Value of Farm Capital - Agriculture Economic Statistics
21-014-X	Farm Debt Outstanding - Agriculture Economic Statistics
21-015-X	Direct Payments to Agriculture 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
23-014-X	Dairy Statistics
23-015-X	Poultry and Egg Statistics
23-202-X	Production of Poultry and Eggs
23-221-X	Production and Value of Honey and Maple Products
23-222-X	Aquaculture Statistics
23-502-X	Alternative Livestock on Canadian Farms
95F0301X	Farm Data for the 2001 Census of Agriculture (Initial Release)
95F0303X	Agriculture-Population Linkage Data for the 2001 Census
95F0355X	Farm Operator Data for the 2001 Census of Agriculture (Initial Release)

Selected CANSIM tables from Statistics Canada

002-0024	Total and average off-farm income by source and total and average net operating income of farm families, unincorporated sector
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

Selected surveys from Statistics Canada

3447	Canadian Agricultural Income Stabilization and Taxation Data Program
------	--

Statistical tables

**Table 1-1
Selected financial statistics by province — Canada**

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	236,415 ^A	234,370 ^A	237,155 ^A	230,230 ^A	226,645 ^A	224,630 ^A	224,670 ^A	218,570 ^A	207,585 ^A	200,870 ^A
	Average per farm (\$)									
Total operating revenues	138,781 ^A	143,369 ^A	149,550 ^A	153,962 ^A	161,911 ^A	182,747 ^A	193,329 ^A	202,654 ^A	207,689 ^A	210,184 ^A
Total operating expenses	115,220 ^A	119,395 ^A	125,480 ^A	130,384 ^A	139,240 ^A	156,785 ^A	164,331 ^A	172,405 ^A	182,122 ^A	181,400 ^A
Net operating income	23,561	23,974	24,070	23,579	22,671	25,962	28,998	30,250	25,567	28,784
Net program payments	3,722 ^A	3,861 ^A	3,954 ^A	4,335 ^A	5,553 ^A	8,086 ^A	11,878 ^A	12,100 ^A	16,211 ^A	17,388 ^A
Net market income	19,839	20,113	20,116	19,244	17,118	17,876	17,120	18,149	9,355	11,397
Adjustment for capital cost allowance (CCA)	13,149 ^A	13,891 ^A	14,890 ^A	15,558 ^A	16,291 ^A	16,941 ^A	17,273 ^A	18,379 ^A	19,329 ^A	19,924 ^A
Net market income adjusted for CCA	6,690	6,223	5,226	3,686	827	935	-153	-229	-9,974	-8,528
Net operating income adjusted for CCA	10,412	10,083	9,180	8,021	6,380	9,021	11,725	11,871	6,238	8,860

**Table 1-2
Selected financial statistics by province — Newfoundland and Labrador**

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	270 ^A	250 ^A	285 ^A	270 ^A	250 ^A	255 ^A	235 ^A	225 ^A	240 ^A	240 ^A
	Average per farm (\$)									
Total operating revenues	278,164 ^A	251,626 ^A	231,752 ^A	247,968 ^A	274,053 ^A	266,013 ^A	294,773 ^A	322,771 ^A	342,936 ^A	421,335 ^A
Total operating expenses	251,375 ^A	231,917 ^A	211,351 ^A	231,991 ^A	255,590 ^A	242,250 ^A	273,453 ^A	309,648 ^A	317,597 ^A	387,893 ^A
Net operating income	26,789	19,710	20,401	15,978	18,463	23,762	21,320	13,123	25,340	33,442
Net program payments	1,701 ^D	4,325 ^D	4,991 ^A	5,107 ^A	4,750 ^A	5,381 ^B	5,416 ^B	6,810 ^A	5,956 ^A	7,885 ^A
Net market income	25,088	15,384	15,410	10,870	13,713	18,381	15,904	6,313	19,383	25,557
Adjustment for capital cost allowance (CCA)	14,061 ^A	12,391 ^A	11,678 ^A	12,134 ^A	15,851 ^A	17,879 ^A	16,106 ^A	17,558 ^A	20,961 ^A	22,479 ^A
Net market income adjusted for CCA	11,027	2,994	3,732	-1,264	-2,138	503	-202	-11,245	-1,578	3,079
Net operating income adjusted for CCA	12,728	7,319	8,723	3,843	2,612	5,884	5,214	-4,435	4,379	10,964

**Table 1-3
Selected financial statistics by province — Prince Edward Island**

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	1,775 ^A	1,670 ^A	1,680 ^A	1,600 ^A	1,565 ^A	1,515 ^A	1,495 ^A	1,470 ^A	1,420 ^A	1,400 ^A
	Average per farm (\$)									
Total operating revenues	193,368 ^A	196,802 ^A	194,809 ^A	210,394 ^A	238,330 ^A	260,523 ^A	262,990 ^A	275,372 ^A	296,904 ^A	285,619 ^A
Total operating expenses	158,365 ^A	167,826 ^A	173,838 ^A	181,501 ^A	201,440 ^A	223,343 ^A	226,541 ^A	244,288 ^A	260,624 ^A	259,332 ^A
Net operating income	35,003	28,976	20,971	28,893	36,890	37,180	36,450	31,084	36,279	26,287
Net program payments	7,671 ^A	4,396 ^A	4,209 ^A	3,591 ^A	8,099 ^A	9,631 ^A	16,429 ^A	12,451 ^A	13,468 ^A	20,195 ^A
Net market income	27,332	24,580	16,762	25,302	28,791	27,549	20,021	18,633	22,812	6,092
Adjustment for capital cost allowance (CCA)	18,388 ^A	18,838 ^A	19,545 ^A	20,266 ^A	22,607 ^A	24,751 ^A	24,415 ^A	25,686 ^A	25,667 ^A	26,832 ^A
Net market income adjusted for CCA	8,945	5,742	-2,783	5,036	6,183	2,798	-4,394	-7,053	-2,855	-20,740
Net operating income adjusted for CCA	16,615	10,139	1,426	8,627	14,282	12,429	12,035	5,398	10,612	-544

Table 1-4
Selected financial statistics by province — Nova Scotia

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	2,265 ^A	2,305 ^A	2,310 ^A	2,310 ^A	2,395 ^A	2,390 ^A	2,245 ^A	2,185 ^A	2,220 ^A	2,275 ^A
	Average per farm (\$)									
Total operating revenues	163,134 ^A	167,186 ^A	172,244 ^A	166,791 ^A	180,664 ^A	194,419 ^A	208,134 ^A	219,701 ^A	221,516 ^A	218,847 ^A
Total operating expenses	140,681 ^A	143,209 ^A	150,971 ^A	143,809 ^A	150,775 ^A	163,206 ^A	177,827 ^A	191,251 ^A	193,937 ^A	184,201 ^A
Net operating income	22,453	23,977	21,272	22,982	29,889	31,214	30,307	28,449	27,578	34,646
Net program payments	2,641 ^A	2,869 ^A	3,229 ^A	3,405 ^A	5,308 ^A	6,590 ^A	6,900 ^A	6,487 ^A	8,794 ^A	10,223 ^A
Net market income	19,812	21,108	18,044	19,577	24,582	24,624	23,407	21,962	18,784	24,423
Adjustment for capital cost allowance (CCA)	11,994 ^A	11,784 ^A	12,434 ^A	12,527 ^A	13,691 ^A	14,937 ^A	16,068 ^A	16,204 ^A	16,530 ^A	17,092 ^A
Net market income adjusted for CCA	7,817	9,324	5,610	7,050	10,891	9,687	7,339	5,758	2,255	7,331
Net operating income adjusted for CCA	10,458	12,193	8,839	10,455	16,198	16,276	14,239	12,245	11,049	17,554

Table 1-5
Selected financial statistics by province — New Brunswick

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	1,835 ^A	1,840 ^A	1,920 ^A	1,865 ^A	1,895 ^A	1,850 ^A	1,790 ^A	1,765 ^A	1,715 ^A	1,715 ^A
	Average per farm (\$)									
Total operating revenues	170,100 ^A	173,414 ^A	173,174 ^A	188,595 ^A	208,656 ^A	226,582 ^A	262,399 ^A	280,226 ^A	288,734 ^A	274,304 ^A
Total operating expenses	149,506 ^A	149,973 ^A	151,998 ^A	160,949 ^A	174,216 ^A	195,577 ^A	220,618 ^A	231,847 ^A	244,023 ^A	234,856 ^A
Net operating income	20,594	23,441	21,176	27,646	34,441	31,005	41,781	48,379	44,711	39,448
Net program payments	3,088 ^A	4,411 ^A	3,791 ^A	3,951 ^A	3,691 ^A	4,171 ^A	4,520 ^A	5,828 ^A	7,730 ^A	16,165 ^A
Net market income	17,507	19,029	17,385	23,695	30,750	26,834	37,261	42,551	36,981	23,283
Adjustment for capital cost allowance (CCA)	14,586 ^A	15,332 ^A	14,808 ^A	16,180 ^A	17,731 ^A	20,420 ^A	23,114 ^A	24,133 ^A	25,754 ^A	26,251 ^A
Net market income adjusted for CCA	2,921	3,698	2,576	7,515	13,018	6,414	14,147	18,419	11,228	-2,969
Net operating income adjusted for CCA	6,009	8,109	6,367	11,466	16,709	10,585	18,667	24,247	18,957	13,196

Table 1-6
Selected financial statistics by province — Quebec

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	28,840 ^A	29,375 ^A	29,395 ^A	28,355 ^A	27,640 ^A	27,460 ^A	27,795 ^A	27,730 ^A	27,330 ^A	26,920 ^A
	Average per farm (\$)									
Total operating revenues	166,288 ^A	172,815 ^A	175,506 ^A	186,887 ^A	204,388 ^A	236,501 ^A	245,732 ^A	251,368 ^A	264,537 ^A	282,385 ^A
Total operating expenses	137,453 ^A	145,674 ^A	147,026 ^A	154,314 ^A	168,785 ^A	197,646 ^A	206,270 ^A	214,722 ^A	226,546 ^A	239,899 ^A
Net operating income	28,835	27,142	28,480	32,573	35,603	38,856	39,462	36,646	37,991	42,486
Net program payments	11,058 ^A	8,995 ^A	6,625 ^A	11,998 ^A	16,214 ^A	15,484 ^A	15,694 ^A	13,285 ^A	21,512 ^A	25,390 ^A
Net market income	17,777	18,147	21,856	20,575	19,389	23,372	23,768	23,362	16,478	17,096
Adjustment for capital cost allowance (CCA)	14,195 ^A	14,394 ^A	15,069 ^A	16,409 ^A	17,589 ^A	19,418 ^A	20,168 ^A	21,593 ^A	22,176 ^A	22,608 ^A
Net market income adjusted for CCA	3,582	3,753	6,787	4,166	1,799	3,954	3,601	1,768	-5,698	-5,512
Net operating income adjusted for CCA	14,640	12,748	13,411	16,164	18,014	19,438	19,295	15,053	15,814	19,878

**Table 1-7
Selected financial statistics by province — Ontario**

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	50,875 ^A	48,685 ^A	51,540 ^A	49,535 ^A	49,130 ^A	47,840 ^A	47,750 ^A	47,280 ^A	45,485 ^A	43,365 ^A
	Average per farm (\$)									
Total operating revenues	152,965 ^A	154,879 ^A	159,017 ^A	167,289 ^A	177,095 ^A	198,539 ^A	208,748 ^A	216,352 ^A	224,922 ^A	229,346 ^A
Total operating expenses	129,339 ^A	130,414 ^A	135,405 ^A	143,550 ^A	153,106 ^A	171,871 ^A	183,156 ^A	188,540 ^A	198,180 ^A	201,810 ^A
Net operating income	23,626	24,464	23,612	23,738	23,989	26,668	25,592	27,812	26,742	27,536
Net program payments	1,535 ^A	2,833 ^A	3,343 ^A	2,748 ^A	4,633 ^A	6,547 ^A	11,892 ^A	10,562 ^A	9,638 ^A	11,995 ^A
Net market income	22,091	21,631	20,269	20,991	19,356	20,122	13,700	17,250	17,104	15,541
Adjustment for capital cost allowance (CCA)	12,604 ^A	13,080 ^A	13,648 ^A	14,530 ^A	15,716 ^A	16,796 ^A	17,122 ^A	18,091 ^A	19,589 ^A	20,334 ^A
Net market income adjusted for CCA	9,487	8,551	6,620	6,461	3,639	3,326	-3,423	-841	-2,485	-4,794
Net operating income adjusted for CCA	11,023	11,384	9,964	9,208	8,273	9,873	8,469	9,721	7,153	7,202

**Table 1-8
Selected financial statistics by province — Manitoba**

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	22,715 ^A	22,485 ^A	22,700 ^A	22,110 ^A	21,680 ^A	21,320 ^A	21,140 ^A	20,305 ^A	19,345 ^A	18,685 ^A
	Average per farm (\$)									
Total operating revenues	131,620 ^A	140,614 ^A	158,952 ^A	152,531 ^A	157,410 ^A	173,137 ^A	197,469 ^A	212,784 ^A	229,327 ^A	240,278 ^A
Total operating expenses	109,896 ^A	119,718 ^A	130,531 ^A	130,456 ^A	136,143 ^A	149,006 ^A	164,648 ^A	177,113 ^A	197,286 ^A	204,442 ^A
Net operating income	21,725	20,896	28,421	22,075	21,267	24,131	32,820	35,671	32,041	35,836
Net program payments	3,843 ^A	1,685 ^A	4,716 ^A	3,698 ^A	6,004 ^A	7,638 ^A	12,886 ^A	7,588 ^A	9,988 ^A	16,224 ^A
Net market income	17,881	19,211	23,705	18,377	15,263	16,493	19,934	28,083	22,053	19,612
Adjustment for capital cost allowance (CCA)	14,009 ^A	14,784 ^A	16,066 ^A	16,421 ^A	17,324 ^A	18,265 ^A	19,121 ^A	21,054 ^A	22,998 ^A	24,464 ^A
Net market income adjusted for CCA	3,873	4,426	7,639	1,955	-2,061	-1,772	813	7,029	-945	-4,852
Net operating income adjusted for CCA	7,716	6,112	12,355	5,654	3,943	5,866	13,699	14,617	9,043	11,372

**Table 1-9
Selected financial statistics by province — Saskatchewan**

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	61,885 ^A	61,880 ^A	60,735 ^A	59,185 ^A	56,970 ^A	57,215 ^A	57,205 ^A	53,940 ^A	50,525 ^A	48,055 ^A
	Average per farm (\$)									
Total operating revenues	95,658 ^A	105,097 ^A	106,343 ^A	104,762 ^A	103,508 ^A	113,530 ^A	123,249 ^A	127,625 ^A	130,878 ^A	130,667 ^A
Total operating expenses	71,893 ^A	81,613 ^A	81,690 ^A	82,794 ^A	86,287 ^A	93,768 ^A	96,881 ^A	101,025 ^A	111,735 ^A	111,773 ^A
Net operating income	23,765	23,484	24,653	21,968	17,222	19,761	26,368	26,600	19,143	18,893
Net program payments	3,542 ^A	4,801 ^A	3,348 ^A	3,134 ^A	3,863 ^A	6,736 ^A	11,632 ^A	12,470 ^A	20,422 ^A	16,945 ^A
Net market income	20,223	18,683	21,305	18,834	13,359	13,025	14,736	14,130	-1,279	1,948
Adjustment for capital cost allowance (CCA)	11,315 ^A	12,500 ^A	13,476 ^A	13,858 ^A	13,759 ^A	13,704 ^A	13,885 ^A	14,821 ^A	15,331 ^A	15,955 ^A
Net market income adjusted for CCA	8,909	6,183	7,829	4,976	-400	-678	851	-691	-16,611	-14,007
Net operating income adjusted for CCA	12,450	10,984	11,177	8,110	3,463	6,058	12,483	11,779	3,812	2,938

Table 1-10
Selected financial statistics by province — Alberta

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	55,235 ^A	55,425 ^A	55,570 ^A	54,440 ^A	54,340 ^A	54,360 ^A	54,505 ^A	53,235 ^A	48,885 ^A	48,025 ^A
	Average per farm (\$)									
Total operating revenues	151,134 ^A	151,563 ^A	161,511 ^A	165,637 ^A	176,090 ^A	204,663 ^A	213,774 ^A	224,003 ^A	215,338 ^A	205,726 ^A
Total operating expenses	129,623 ^A	126,846 ^A	139,843 ^A	143,796 ^A	155,689 ^A	179,608 ^A	184,916 ^A	192,736 ^A	194,775 ^A	176,201 ^A
Net operating income	21,511	24,717	21,667	21,841	20,401	25,055	28,858	31,267	20,564	29,525
Net program payments	2,384 ^A	2,290 ^A	3,638 ^A	3,652 ^A	3,014 ^A	8,340 ^A	11,687 ^A	16,283 ^A	20,713 ^A	20,442 ^A
Net market income	19,127	22,427	18,030	18,188	17,388	16,716	17,171	14,985	-149	9,083
Adjustment for capital cost allowance (CCA)	14,534 ^A	15,316 ^A	16,848 ^A	17,320 ^A	18,079 ^A	17,973 ^A	18,160 ^A	19,168 ^A	19,887 ^A	19,888 ^A
Net market income adjusted for CCA	4,593	7,111	1,181	868	-691	-1,258	-989	-4,183	-20,036	-10,805
Net operating income adjusted for CCA	6,977	9,401	4,819	4,520	2,323	7,082	10,697	12,099	677	9,636

Table 1-11
Selected financial statistics by province — British Columbia

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	10,725 ^A	10,445 ^A	11,035 ^A	10,560 ^A	10,775 ^A	10,425 ^A	10,505 ^A	10,430 ^A	10,420 ^A	10,185 ^A
	Average per farm (\$)									
Total operating revenues	174,873 ^A	174,450 ^A	176,578 ^A	201,765 ^A	203,877 ^A	230,081 ^A	224,703 ^A	240,747 ^A	248,176 ^A	250,637 ^A
Total operating expenses	153,761 ^A	156,687 ^A	160,527 ^A	183,153 ^A	182,964 ^A	202,504 ^A	203,893 ^A	215,771 ^A	222,762 ^A	225,396 ^A
Net operating income	21,113	17,763	16,051	18,612	20,912	27,577	20,810	24,977	25,414	25,241
Net program payments	1,770 ^A	1,680 ^A	3,157 ^A	3,143 ^B	3,257 ^A	3,541 ^A	3,839 ^A	3,759 ^A	4,606 ^A	10,658 ^A
Net market income	19,342	16,083	12,893	15,469	17,656	24,036	16,971	21,218	20,808	14,583
Adjustment for capital cost allowance (CCA)	13,674 ^A	14,463 ^A	15,623 ^A	16,655 ^A	17,291 ^A	19,437 ^A	18,700 ^A	18,762 ^A	19,321 ^A	20,208 ^A
Net market income adjusted for CCA	5,669	1,620	-2,730	-1,186	365	4,599	-1,730	2,456	1,487	-5,625
Net operating income adjusted for CCA	7,439	3,300	427	1,957	3,622	8,140	2,109	6,215	6,094	5,033

Table 2-1
Selected financial statistics by farm type, Canada — Crop production

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	126,665 ^A	131,220 ^A	125,990 ^A	123,445 ^A	115,310 ^A	111,895 ^A	113,160 ^A	110,315 ^A	107,165 ^A	106,835 ^A
	Average per farm (\$)									
Total operating revenues	111,734 ^A	120,380 ^A	122,976 ^A	125,882 ^A	129,915 ^A	142,116 ^A	146,375 ^A	156,738 ^A	164,399 ^A	166,284 ^A
Total operating expenses	86,646 ^A	94,553 ^A	97,009 ^A	100,497 ^A	106,855 ^A	117,441 ^A	118,814 ^A	124,875 ^A	136,942 ^A	140,386 ^A
Net operating income	25,088	25,827	25,967	25,385	23,061	24,675	27,561	31,863	27,456	25,898
Net program payments	3,522 ^A	3,746 ^A	4,303 ^A	4,184 ^A	5,199 ^A	9,432 ^A	14,929 ^A	14,312 ^A	16,962 ^A	14,589 ^A
Net market income	21,566	22,081	21,664	21,201	17,861	15,243	12,632	17,550	10,494	11,309
Adjustment for capital cost allowance (CCA)	13,020 ^A	13,976 ^A	15,184 ^A	15,739 ^A	16,482 ^A	16,789 ^A	16,523 ^A	17,868 ^A	19,059 ^A	19,713 ^A
Net market income adjusted for CCA	8,547	8,105	6,479	5,462	1,379	-1,546	-3,891	-317	-8,565	-8,404
Net operating income adjusted for CCA	12,068	11,851	10,782	9,646	6,578	7,886	11,038	13,995	8,397	6,185

Table 2-2
Selected financial statistics by farm type, Canada — Oilseed and grain farming

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	101,865 ^A	106,225 ^A	98,720 ^A	96,015 ^A	88,900 ^A	85,265 ^A	84,595 ^A	80,390 ^A	77,135 ^A	77,485 ^A
	Average per farm (\$)									
Total operating revenues	98,448 ^A	109,634 ^A	111,829 ^A	109,444 ^A	108,590 ^A	115,557 ^A	123,614 ^A	131,891 ^A	138,173 ^A	141,396 ^A
Total operating expenses	73,648 ^A	83,447 ^A	84,918 ^A	84,862 ^A	87,647 ^A	93,024 ^A	95,375 ^A	100,338 ^A	111,751 ^A	116,322 ^A
Net operating income	24,801	26,187	26,911	24,583	20,943	22,533	28,239	31,553	26,422	25,074
Net program payments	3,475 ^A	3,837 ^A	4,296 ^A	4,135 ^A	5,256 ^A	10,196 ^A	16,491 ^A	15,828 ^A	19,168 ^A	15,092 ^A
Net market income	21,326	22,350	22,616	20,447	15,688	12,337	11,748	15,726	7,255	9,982
Adjustment for capital cost allowance (CCA)	12,901 ^A	13,970 ^A	15,350 ^A	15,680 ^A	16,107 ^A	15,953 ^A	15,845 ^A	17,208 ^A	18,278 ^A	19,200 ^A
Net market income adjusted for CCA	8,425	8,380	7,266	4,768	-420	-3,616	-4,097	-1,483	-11,023	-9,217
Net operating income adjusted for CCA	11,900	12,217	11,562	8,903	4,836	6,580	12,394	14,345	8,144	5,875

Table 2-3
Selected financial statistics by farm type, Canada — Potato farming

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	1,605 ^A	1,455 ^A	1,565 ^A	1,540 ^A	1,490 ^A	1,520 ^B	1,475 ^B	1,525 ^B	1,670 ^B	1,495 ^B
	Average per farm (\$)									
Total operating revenues	352,205 ^A	390,741 ^A	381,947 ^A	449,411 ^A	490,195 ^A	542,328 ^B	542,408 ^B	620,995 ^A	598,228 ^B	619,287 ^B
Total operating expenses	293,771 ^A	332,206 ^A	331,937 ^A	379,558 ^A	410,473 ^A	457,197 ^B	453,513 ^B	501,150 ^A	495,261 ^B	542,695 ^B
Net operating income	58,433	58,535	50,010	69,853	79,722	85,131	88,895	119,845	102,967	76,592
Net program payments	13,310 ^A	10,578 ^A	14,288 ^B	10,659 ^B	13,474 ^B	21,092 ^B	29,307 ^B	26,307 ^B	25,904 ^B	48,143 ^B
Net market income	45,123	47,957	35,721	59,195	66,248	64,039	59,588	93,538	77,063	28,449
Adjustment for capital cost allowance (CCA)	34,772 ^A	38,692 ^A	40,709 ^A	44,588 ^A	49,204 ^A	54,384 ^B	55,690 ^B	61,675 ^A	64,991 ^B	71,956 ^B
Net market income adjusted for CCA	10,351	9,265	-4,988	14,607	17,044	9,655	3,898	31,863	12,072	-43,507
Net operating income adjusted for CCA	23,661	19,843	9,300	25,266	30,518	30,747	33,205	58,170	37,976	4,636

Table 2-4
Selected financial statistics by farm type, Canada — Other vegetable (except potato) and melon farming

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	2,780 ^A	2,780 ^B	3,345 ^B	3,060 ^B	2,625 ^B	2,715 ^B	2,705 ^A	2,595 ^A	2,680 ^A	2,565 ^A
	Average per farm (\$)									
Total operating revenues	200,786 ^A	192,728 ^A	180,020 ^B	209,360 ^B	237,857 ^B	258,435 ^A	263,605 ^A	292,599 ^A	285,750 ^A	307,043 ^A
Total operating expenses	169,456 ^A	164,404 ^A	155,488 ^B	173,271 ^B	199,698 ^B	221,064 ^A	223,918 ^A	248,236 ^A	243,854 ^A	269,459 ^A
Net operating income	31,330	28,325	24,532	36,089	38,159	37,370	39,687	44,363	41,896	37,584
Net program payments	3,778 ^B	4,364 ^B	4,734 ^B	4,831 ^B	9,240 ^B	9,719 ^B	13,726 ^B	16,368 ^B	14,702 ^B	17,216 ^B
Net market income	27,552	23,960	19,799	31,258	28,919	27,652	25,961	27,995	27,194	20,369
Adjustment for capital cost allowance (CCA)	15,740 ^A	15,070 ^B	14,958 ^B	16,232 ^B	18,607 ^B	20,103 ^B	19,371 ^A	21,971 ^A	21,485 ^A	22,830 ^A
Net market income adjusted for CCA	11,812	8,891	4,841	15,026	10,312	7,549	6,590	6,024	5,708	-2,461
Net operating income adjusted for CCA	15,589	13,255	9,574	19,857	19,552	17,268	20,316	22,392	20,411	14,755

Table 2-5
Selected financial statistics by farm type, Canada — Fruit and tree nut farming

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	4,855 ^A	4,815 ^A	5,235 ^A	4,870 ^A	4,615 ^A	4,920 ^A	4,685 ^A	4,690 ^A	4,730 ^A	4,850 ^A
	Average per farm (\$)									
Total operating revenues	109,092 ^A	111,243 ^A	111,291 ^A	118,885 ^A	132,723 ^A	129,472 ^A	135,017 ^A	142,574 ^A	154,587 ^A	160,337 ^A
Total operating expenses	93,231 ^A	96,101 ^A	96,695 ^A	105,355 ^A	113,358 ^A	115,656 ^A	120,499 ^A	124,016 ^A	132,883 ^A	139,359 ^A
Net operating income	15,861	15,142	14,596	13,530	19,365	13,816	14,518	18,558	21,704	20,978
Net program payments	4,221 ^B	2,946 ^B	4,511 ^B	5,337 ^B	6,153 ^B	5,933 ^B	8,618 ^B	8,897 ^B	8,930 ^A	9,755 ^A
Net market income	11,640	12,196	10,085	8,193	13,212	7,883	5,900	9,661	12,774	11,223
Adjustment for capital cost allowance (CCA)	7,422 ^A	7,781 ^A	8,558 ^A	8,184 ^A	9,750 ^A	9,739 ^A	10,013 ^A	10,577 ^A	11,260 ^A	12,198 ^A
Net market income adjusted for CCA	4,219	4,415	1,527	8	3,462	-1,857	-4,114	-916	1,514	-976
Net operating income adjusted for CCA	8,440	7,361	6,039	5,345	9,615	4,077	4,505	7,981	10,444	8,780

Table 2-6
Selected financial statistics by farm type, Canada — Greenhouse, nursery and floriculture production

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	3,140 ^A	3,630 ^A	3,765 ^B	4,210 ^A	4,080 ^A	3,685 ^A	3,895 ^A	3,815 ^A	3,845 ^A	3,875 ^A
	Average per farm (\$)									
Total operating revenues	433,409 ^A	383,317 ^A	401,962 ^A	429,802 ^A	515,768 ^A	673,436 ^A	632,348 ^A	683,518 ^A	729,241 ^A	721,390 ^A
Total operating expenses	387,047 ^A	343,881 ^A	362,031 ^A	376,787 ^A	451,658 ^A	594,025 ^A	589,607 ^A	615,728 ^A	661,523 ^A	656,944 ^A
Net operating income	46,362	39,436	39,931	53,015	64,110	79,411	42,740	67,791	67,718	64,446
Net program payments	2,104 ^B	3,994 ^C	4,023 ^B	3,769 ^B	4,240 ^B	8,087 ^B	10,524 ^B	10,092 ^A	13,996 ^A	17,362 ^A
Net market income	44,258	35,442	35,908	49,246	59,870	71,324	32,216	57,698	53,722	47,084
Adjustment for capital cost allowance (CCA)	25,602 ^A	24,397 ^A	26,644 ^A	27,784 ^A	34,297 ^A	43,628 ^A	39,355 ^A	41,364 ^A	46,761 ^A	44,416 ^A
Net market income adjusted for CCA	18,655	11,045	9,263	21,461	25,572	27,696	-7,139	16,334	6,960	2,668
Net operating income adjusted for CCA	20,760	15,039	13,287	25,230	29,813	35,784	3,385	26,427	20,957	20,029

Table 2-7
Selected financial statistics by farm type, Canada — Other crop farming

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	12,420 ^A	12,305 ^A	13,350 ^A	13,750 ^A	13,600 ^A	13,790 ^A	15,780 ^A	17,310 ^A	17,105 ^A	16,570 ^A
	Average per farm (\$)									
Total operating revenues	89,487 ^A	90,777 ^A	86,557 ^A	95,202 ^A	92,474 ^A	101,914 ^A	94,405 ^A	98,543 ^A	97,035 ^A	91,805 ^A
Total operating expenses	69,508 ^A	72,333 ^A	69,522 ^A	75,850 ^A	75,734 ^A	83,900 ^A	78,184 ^A	79,197 ^A	82,016 ^A	76,026 ^A
Net operating income	19,979	18,444	17,036	19,353	16,740	18,014	16,221	19,346	15,020	15,779
Net program payments	2,670 ^B	2,252 ^B	3,075 ^B	3,373 ^B	3,109 ^B	4,976 ^A	8,385 ^A	8,303 ^A	9,384 ^A	9,565 ^A
Net market income	17,309	16,193	13,961	15,980	13,631	13,038	7,836	11,043	5,636	6,214
Adjustment for capital cost allowance (CCA)	9,591 ^A	10,203 ^A	10,385 ^A	11,792 ^A	11,890 ^A	12,514 ^A	12,290 ^A	13,246 ^A	13,646 ^A	13,326 ^A
Net market income adjusted for CCA	7,718	5,990	3,576	4,188	1,741	524	-4,454	-2,203	-8,010	-7,112
Net operating income adjusted for CCA	10,388	8,242	6,651	7,561	4,850	5,500	3,931	6,100	1,374	2,453

**Table 2-8
Selected financial statistics by farm type, Canada — Animal production**

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	109,700 ^A	103,105 ^A	111,170 ^A	106,735 ^A	110,965 ^A	112,730 ^A	111,505 ^A	108,255 ^A	100,420 ^A	94,040 ^A
	Average per farm (\$)									
Total operating revenues	170,063 ^A	172,673 ^A	179,665 ^A	186,491 ^A	195,615 ^A	223,080 ^A	240,977 ^A	249,445 ^A	253,888 ^A	260,062 ^A
Total operating expenses	148,251 ^A	151,042 ^A	157,744 ^A	164,991 ^A	173,275 ^A	195,840 ^A	210,520 ^A	220,840 ^A	230,337 ^A	227,998 ^A
Net operating income	21,812	21,631	21,921	21,500	22,340	27,239	30,457	28,606	23,551	32,064
Net program payments	3,951 ^A	4,008 ^A	3,558 ^A	4,509 ^A	5,927 ^A	6,750 ^A	8,782 ^A	9,846 ^A	15,410 ^A	20,567 ^A
Net market income	17,861	17,623	18,363	16,991	16,413	20,490	21,675	18,760	8,140	11,497
Adjustment for capital cost allowance (CCA)	13,304 ^A	13,785 ^A	14,557 ^A	15,351 ^A	16,143 ^A	17,091 ^A	18,034 ^A	18,899 ^A	19,617 ^A	20,165 ^A
Net market income adjusted for CCA	4,557	3,837	3,806	1,640	270	3,399	3,641	-139	-11,477	-8,668
Net operating income adjusted for CCA	8,508	7,846	7,364	6,149	6,198	10,148	12,422	9,707	3,933	11,899

**Table 2-9
Selected financial statistics by farm type, Canada — Beef cattle ranching and farming, including feedlots**

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	61,290 ^A	56,485 ^A	65,880 ^A	64,150 ^A	69,645 ^A	71,050 ^A	70,495 ^A	68,070 ^A	61,815 ^A	56,640 ^A
	Average per farm (\$)									
Total operating revenues	129,108 ^A	119,807 ^A	124,189 ^A	134,407 ^A	144,042 ^A	165,843 ^A	173,753 ^A	181,816 ^A	170,433 ^A	155,729 ^A
Total operating expenses	120,264 ^A	111,729 ^A	117,041 ^A	125,460 ^A	134,452 ^A	154,575 ^A	158,825 ^A	166,989 ^A	163,731 ^A	143,445 ^A
Net operating income	8,845	8,078	7,148	8,947	9,589	11,268	14,928	14,827	6,702	12,284
Net program payments	2,572 ^A	3,006 ^A	3,066 ^A	3,048 ^A	3,040 ^A	4,468 ^A	7,052 ^A	8,818 ^A	15,051 ^A	22,203 ^A
Net market income	6,273	5,072	4,082	5,900	6,549	6,799	7,875	6,008	-8,349	-9,919
Adjustment for capital cost allowance (CCA)	8,554 ^A	8,458 ^A	8,803 ^A	9,592 ^A	10,270 ^A	10,672 ^A	11,233 ^A	11,774 ^A	11,885 ^A	11,622 ^A
Net market income adjusted for CCA	-2,281	-3,385	-4,721	-3,693	-3,720	-3,873	-3,358	-5,765	-20,233	-21,541
Net operating income adjusted for CCA	291	-379	-1,655	-645	-681	595	3,694	3,053	-5,183	662

**Table 2-10
Selected financial statistics by farm type, Canada — Dairy cattle and milk production**

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	23,805 ^A	22,435 ^A	21,730 ^A	20,275 ^A	18,995 ^A	18,520 ^A	18,040 ^A	17,065 ^A	16,170 ^A	15,595 ^A
	Average per farm (\$)									
Total operating revenues	193,754 ^A	200,621 ^A	215,732 ^A	225,277 ^A	246,728 ^A	264,850 ^A	286,049 ^A	299,244 ^A	322,523 ^A	340,336 ^A
Total operating expenses	145,161 ^A	154,521 ^A	166,047 ^A	169,305 ^A	183,394 ^A	197,518 ^A	216,758 ^A	229,245 ^A	248,738 ^A	262,184 ^A
Net operating income	48,593	46,100	49,685	55,972	63,334	67,332	69,291	69,999	73,786	78,152
Net program payments	4,455 ^A	4,128 ^A	4,663 ^A	5,170 ^A	6,969 ^A	8,620 ^A	10,822 ^A	7,769 ^A	8,698 ^A	15,174 ^A
Net market income	44,138	41,972	45,022	50,802	56,365	58,713	58,469	62,231	65,088	62,977
Adjustment for capital cost allowance (CCA)	21,595 ^A	22,037 ^A	24,689 ^A	25,995 ^A	28,354 ^A	30,875 ^A	32,658 ^A	34,569 ^A	36,715 ^A	38,021 ^A
Net market income adjusted for CCA	22,543	19,935	20,333	24,807	28,011	27,838	25,811	27,662	28,373	24,956
Net operating income adjusted for CCA	26,998	24,063	24,996	29,977	34,980	36,457	36,633	35,431	37,071	40,130

Table 2-11
Selected financial statistics by farm type, Canada — Hog and pig farming

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	9,670 ^A	8,820 ^A	8,005 ^A	7,235 ^A	6,625 ^A	6,740 ^A	6,655 ^A	6,165 ^A	5,730 ^A	5,700 ^A
	Average per farm (\$)									
Total operating revenues	291,961 ^A	364,197 ^A	423,415 ^A	409,120 ^A	451,837 ^A	628,590 ^A	718,761 ^A	720,330 ^A	793,886 ^A	898,544 ^A
Total operating expenses	263,953 ^A	323,248 ^A	369,945 ^A	390,354 ^A	426,141 ^A	552,150 ^A	622,608 ^A	666,444 ^A	754,752 ^A	817,137 ^A
Net operating income	28,008	40,949	53,469	18,766	25,696	76,441	96,153	53,886	39,134	81,407
Net program payments	13,833 ^A	12,270 ^A	5,510 ^B	18,634 ^A	37,608 ^A	27,533 ^A	24,628 ^A	29,257 ^A	53,398 ^A	41,930 ^A
Net market income	14,175	28,679	47,959	132	-11,912	48,907	71,525	24,629	-14,264	39,477
Adjustment for capital cost allowance (CCA)	19,130 ^A	23,734 ^A	27,832 ^A	28,919 ^A	33,522 ^A	40,461 ^A	46,173 ^A	48,080 ^A	51,831 ^A	54,516 ^A
Net market income adjusted for CCA	-4,955	4,945	20,128	-28,787	-45,434	8,446	25,352	-23,451	-66,095	-15,039
Net operating income adjusted for CCA	8,878	17,215	25,638	-10,153	-7,826	35,979	49,980	5,806	-12,697	26,891

Table 2-12
Selected financial statistics by farm type, Canada — Poultry and egg production

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	4,570 ^A	4,485 ^A	4,420 ^A	4,215 ^A	4,110 ^A	4,275 ^A	4,205 ^A	4,465 ^A	4,470 ^A	4,250 ^A
	Average per farm (\$)									
Total operating revenues	452,161 ^A	444,880 ^A	503,103 ^A	540,457 ^A	577,010 ^A	610,370 ^A	733,133 ^A	722,630 ^A	743,932 ^A	804,466 ^A
Total operating expenses	401,609 ^A	399,508 ^A	445,970 ^A	471,494 ^A	503,912 ^A	535,723 ^A	652,817 ^A	641,468 ^A	663,735 ^A	701,859 ^A
Net operating income	50,552	45,372	57,133	68,964	73,098	74,647	80,316	81,163	80,197	102,608
Net program payments	1,808 ^B	3,447 ^C	3,673 ^B	3,598 ^C	4,326 ^A	5,449 ^B	7,527 ^A	6,275 ^A	6,907 ^B	14,887 ^A
Net market income	48,744	41,925	53,460	65,366	68,771	69,198	72,789	74,887	73,291	87,721
Adjustment for capital cost allowance (CCA)	24,579 ^A	24,222 ^A	27,517 ^A	30,452 ^A	32,459 ^A	35,758 ^A	39,791 ^A	38,693 ^A	39,425 ^A	41,086 ^A
Net market income adjusted for CCA	24,165	17,703	25,943	34,914	36,312	33,440	32,998	36,194	33,866	46,635
Net operating income adjusted for CCA	25,972	21,150	29,616	38,512	40,639	38,889	40,525	42,469	40,772	61,522

Table 2-13
Selected financial statistics by farm type, Canada — Other animal production

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	10,380 ^A	10,880 ^A	11,135 ^A	10,860 ^A	11,590 ^A	12,145 ^A	12,120 ^A	12,485 ^A	12,235 ^A	11,840 ^A
	Average per farm (\$)									
Total operating revenues	119,929 ^A	122,042 ^A	133,805 ^A	135,838 ^A	139,850 ^A	133,023 ^A	131,673 ^A	148,217 ^A	152,869 ^A	150,469 ^A
Total operating expenses	101,395 ^A	105,963 ^A	115,337 ^A	121,174 ^A	127,998 ^A	117,452 ^A	122,067 ^A	132,354 ^A	138,572 ^A	133,596 ^A
Net operating income	18,533	16,079	18,468	14,664	11,853	15,571	9,605	15,863	14,297	16,873
Net program payments	2,682 ^B	2,504 ^B	2,859 ^B	2,848 ^B	4,016 ^B	6,178 ^A	7,539 ^A	9,978 ^A	11,409 ^A	11,596 ^A
Net market income	15,851	13,576	15,609	11,815	7,837	9,393	2,066	5,885	2,889	5,278
Adjustment for capital cost allowance (CCA)	11,943 ^A	12,061 ^A	14,134 ^A	14,588 ^A	15,688 ^A	14,093 ^A	12,826 ^A	14,834 ^A	13,764 ^A	13,453 ^A
Net market income adjusted for CCA	3,908	1,515	1,475	-2,772	-7,851	-4,700	-10,760	-8,949	-10,875	-8,176
Net operating income adjusted for CCA	6,590	4,019	4,334	76	-3,835	1,478	-3,221	1,029	534	3,420

Table 3-1
Selected financial statistics by revenue class, Canada — Gross operating revenues from \$10,000 to \$49,999

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	105,620 ^A	103,450 ^A	105,295 ^A	101,475 ^A	101,050 ^A	98,290 ^A	97,220 ^A	93,775 ^A	89,950 ^A	87,260 ^A
	Average per farm (\$)									
Total operating revenues	25,485 ^A	25,033 ^A	25,112 ^A	25,142 ^A	25,191 ^A	25,271 ^A	25,322 ^A	25,091 ^A	25,039 ^A	24,936 ^A
Total operating expenses	23,059 ^A	23,493 ^A	23,366 ^A	23,411 ^A	23,639 ^A	23,624 ^A	23,025 ^A	23,667 ^A	25,983 ^A	25,843 ^A
Net operating income	2,426	1,541	1,746	1,731	1,552	1,646	2,297	1,424	-944	-908
Net program payments	1,074 ^A	1,268 ^A	1,386 ^A	1,208 ^A	1,158 ^A	1,704 ^A	2,441 ^A	2,096 ^A	2,556 ^A	3,257 ^A
Net market income	1,352	273	360	522	394	-58	-145	-672	-3,500	-4,165
Adjustment for capital cost allowance (CCA)	3,659 ^A	3,484 ^A	3,462 ^A	3,742 ^A	3,801 ^A	3,685 ^A	3,734 ^A	3,890 ^A	3,983 ^A	4,025 ^A
Net market income adjusted for CCA	-2,307	-3,212	-3,102	-3,219	-3,407	-3,743	-3,879	-4,562	-7,483	-8,190
Net operating income adjusted for CCA	-1,232	-1,944	-1,716	-2,011	-2,249	-2,039	-1,438	-2,466	-4,927	-4,933

Table 3-2
Selected financial statistics by revenue class, Canada — Gross operating revenues from \$50,000 to \$99,999

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	47,045 ^A	45,770 ^A	45,505 ^A	45,140 ^A	43,995 ^A	41,760 ^A	40,010 ^A	39,035 ^A	36,570 ^A	35,530 ^A
	Average per farm (\$)									
Total operating revenues	72,268 ^A	72,330 ^A	72,232 ^A	71,982 ^A	72,361 ^A	71,919 ^A	72,167 ^A	71,858 ^A	71,484 ^A	71,773 ^A
Total operating expenses	56,695 ^A	58,512 ^A	57,641 ^A	57,841 ^A	60,819 ^A	58,729 ^A	58,124 ^A	58,186 ^A	63,838 ^A	62,356 ^A
Net operating income	15,573	13,818	14,591	14,142	11,541	13,190	14,043	13,672	7,646	9,416
Net program payments	2,633 ^A	2,943 ^A	3,145 ^A	2,906 ^A	3,390 ^A	5,147 ^A	7,564 ^A	7,166 ^A	9,214 ^A	10,382 ^A
Net market income	12,940	10,875	11,446	11,235	8,151	8,043	6,479	6,506	-1,568	-966
Adjustment for capital cost allowance (CCA)	8,636 ^A	8,578 ^A	9,135 ^A	9,268 ^A	9,835 ^A	9,157 ^A	8,946 ^A	9,093 ^A	9,400 ^A	9,512 ^A
Net market income adjusted for CCA	4,304	2,298	2,311	1,968	-1,684	-1,114	-2,466	-2,587	-10,968	-10,478
Net operating income adjusted for CCA	6,937	5,241	5,456	4,874	1,706	4,033	5,097	4,579	-1,754	-96

Table 3-3
Selected financial statistics by revenue class, Canada — Gross operating revenues from \$100,000 to \$249,999

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	56,110 ^A	55,045 ^A	54,790 ^A	52,645 ^A	49,995 ^A	49,705 ^A	49,590 ^A	47,340 ^A	43,130 ^A	40,960 ^A
	Average per farm (\$)									
Total operating revenues	157,447 ^A	158,704 ^A	159,558 ^A	159,942 ^A	159,403 ^A	160,091 ^A	160,633 ^A	161,875 ^A	161,414 ^A	161,977 ^A
Total operating expenses	121,688 ^A	124,673 ^A	124,674 ^A	126,038 ^A	127,527 ^A	127,341 ^A	125,921 ^A	127,591 ^A	133,482 ^A	132,727 ^A
Net operating income	35,759	34,031	34,883	33,904	31,876	32,749	34,713	34,284	27,932	29,249
Net program payments	4,872 ^A	4,660 ^A	4,979 ^A	5,349 ^A	6,119 ^A	9,834 ^A	14,423 ^A	14,260 ^A	18,943 ^A	19,319 ^A
Net market income	30,887	29,371	29,904	28,555	25,757	22,916	20,289	20,024	8,989	9,931
Adjustment for capital cost allowance (CCA)	17,728 ^A	17,631 ^A	18,726 ^A	19,046 ^A	19,692 ^A	19,035 ^A	18,431 ^A	18,942 ^A	19,771 ^A	20,024 ^A
Net market income adjusted for CCA	13,159	11,740	11,177	9,509	6,065	3,881	1,858	1,082	-10,782	-10,093
Net operating income adjusted for CCA	18,031	16,400	16,157	14,858	12,184	13,715	16,282	15,343	8,161	9,225

Table 3-4
Selected financial statistics by revenue class, Canada — Gross operating revenues from \$250,000 to \$499,999

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	19,055 ^A	20,310 ^A	20,735 ^A	20,305 ^A	20,295 ^A	21,620 ^A	23,310 ^A	22,900 ^A	22,370 ^A	21,375 ^A
	Average per farm (\$)									
Total operating revenues	338,315 ^A	341,451 ^A	340,622 ^A	342,207 ^A	342,063 ^A	343,028 ^A	344,071 ^A	345,434 ^A	346,909 ^A	347,501 ^A
Total operating expenses	271,672 ^A	273,616 ^A	276,094 ^A	276,650 ^A	280,508 ^A	279,734 ^A	275,527 ^A	276,155 ^A	284,319 ^A	283,223 ^A
Net operating income	66,643	67,835	64,528	65,557	61,554	63,294	68,544	69,279	62,590	64,278
Net program payments	9,877 ^A	8,718 ^A	9,062 ^A	10,653 ^A	13,880 ^A	17,894 ^A	26,316 ^A	25,454 ^A	32,601 ^A	30,957 ^A
Net market income	56,766	59,117	55,466	54,904	47,675	45,400	42,228	43,825	29,989	33,321
Adjustment for capital cost allowance (CCA)	34,162 ^A	35,847 ^A	37,041 ^A	39,087 ^A	38,356 ^A	37,276 ^A	36,712 ^A	37,861 ^A	38,499 ^A	39,508 ^A
Net market income adjusted for CCA	22,604	23,270	18,425	15,817	9,319	8,124	5,516	5,964	-8,510	-6,188
Net operating income adjusted for CCA	32,482	31,988	27,487	26,470	23,199	26,018	31,832	31,417	24,091	24,770

Table 3-5
Selected financial statistics by revenue class, Canada — Gross operating revenues of \$500 000 and over

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Number of farms	8,590 ^A	9,785 ^A	10,830 ^A	10,660 ^A	11,310 ^A	13,245 ^A	14,545 ^A	15,515 ^A	15,565 ^A	15,750 ^A
	Average per farm (\$)									
Total operating revenues	1,332,262 ^A	1,229,522 ^A	1,267,766 ^A	1,339,327 ^A	1,420,164 ^A	1,524,177 ^A	1,519,559 ^A	1,518,850 ^A	1,511,196 ^A	1,487,822 ^A
Total operating expenses	1,180,256 ^A	1,068,468 ^A	1,118,990 ^A	1,198,772 ^A	1,275,930 ^A	1,363,911 ^A	1,353,808 ^A	1,342,550 ^A	1,350,105 ^A	1,300,217 ^A
Net operating income	152,006	161,054	148,776	140,555	144,233	160,266	165,751	176,300	161,090	187,605
Net program payments	21,080 ^A	20,985 ^A	17,343 ^A	23,098 ^A	35,790 ^A	42,141 ^A	55,006 ^A	58,692 ^A	80,432 ^A	88,042 ^A
Net market income	130,926	140,069	131,433	117,457	108,443	118,125	110,745	117,608	80,659	99,563
Adjustment for capital cost allowance (CCA)	78,083 ^A	82,159 ^A	88,366 ^A	92,628 ^A	98,407 ^A	98,799 ^A	95,575 ^A	98,853 ^A	102,553 ^A	104,667 ^A
Net market income adjusted for CCA	52,843	57,910	43,066	24,829	10,036	19,326	15,170	18,755	-21,895	-5,103
Net operating income adjusted for CCA	73,923	78,895	60,410	47,927	45,826	61,467	70,177	77,447	58,537	82,938

Table 4
Average operating revenues and expenses by province

	2004										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	240^A	1,400^A	2,275^A	1,715^A	26,920^A	43,365^A	18,685^A	48,055^A	48,025^A	10,185^A	200,870^A
Distribution by province (%)	0.1	0.7	1.1	0.9	13.4	21.6	9.3	23.9	23.9	5.1	100.0
	Average per farm (\$)										
Total operating revenues	421,335^A	285,619^A	218,847^A	274,304^A	282,385^A	229,346^A	240,278^A	130,667^A	205,726^A	250,637^A	210,184^A
Total crop revenues	65,971^A	134,772^A	54,924^A	109,683^A	57,929^A	88,410^A	94,019^A	60,942^A	57,333^A	109,768^A	72,028^A
Total grains and oilseeds	x	9,308 ^A	2,205 ^B	5,000 ^A	20,435 ^A	32,534 ^A	78,893 ^A	58,032 ^A	45,131 ^A	4,767 ^A	42,148 ^A
Total other crops	x	125,464 ^A	52,719 ^A	104,683 ^A	37,494 ^A	55,876 ^A	15,126 ^A	2,910 ^A	12,203 ^A	105,002 ^A	29,880 ^A
Potatoes	2,464 ^A	111,851 ^A	2,303 ^A	61,318 ^A	3,187 ^B	2,281 ^B	7,999 ^A	256 ^B	2,202 ^A	2,671 ^B	3,721 ^A
Fruits	3,471 ^A	3,389 ^B	22,893 ^A	8,723 ^A	4,132 ^B	4,824 ^B	75 ^B	33 ^E	12 ^D	26,906 ^A	3,339 ^A
Vegetables	12,714 ^A	5,194 ^A	6,865 ^A	4,307 ^A	10,347 ^A	7,359 ^A	912 ^A	84 ^D	554 ^B	6,613 ^A	3,714 ^A
Tobacco	x	0	0	0	288 ^D	4,830 ^A	0	0	0	x	1,082 ^A
Greenhouse, nursery and floriculture products	44,092 ^A	2,268 ^B	18,838 ^A	23,158 ^B	12,577 ^A	32,422 ^A	2,372 ^A	470 ^C	2,667 ^A	60,980 ^A	13,227 ^A
Forage crops (including seeds)	3,147 ^B	2,762 ^B	1,550 ^B	2,931 ^B	1,873 ^A	2,297 ^A	3,710 ^A	2,063 ^A	6,167 ^A	4,563 ^A	3,357 ^A
Other crops	0	0	271 ^C	4,246 ^A	5,090 ^A	1,863 ^B	57 ^C	4 ^C	601 ^C	x	1,439 ^A
Total livestock and product revenues	340,332^A	115,872^A	135,939^A	132,868^A	179,365^A	113,144^A	110,205^A	32,524^A	98,615^A	114,621^A	99,777^A
Cattle	x	34,130 ^A	11,076 ^A	10,985 ^A	23,276 ^A	23,599 ^A	25,003 ^A	19,992 ^A	71,277 ^A	22,543 ^A	33,974 ^A
Hogs	x	29,024 ^A	12,911 ^A	19,779 ^B	55,491 ^A	24,214 ^A	59,286 ^A	6,823 ^A	10,645 ^A	6,609 ^B	23,212 ^A
Poultry and eggs	200,970 ^A	8,709 ^B	50,190 ^A	54,408 ^A	31,805 ^A	27,312 ^A	11,235 ^A	1,925 ^A	6,367 ^A	42,192 ^A	16,661 ^A
Dairy products and subsidies	126,416 ^A	40,584 ^A	44,362 ^A	44,537 ^A	65,210 ^A	33,538 ^A	8,753 ^A	2,124 ^A	7,637 ^A	37,835 ^A	22,364 ^A
Other livestock and products	2,386 ^A	3,425 ^B	17,400 ^A	3,159 ^B	3,583 ^B	4,482 ^B	5,928 ^A	1,659 ^B	2,689 ^B	5,442 ^A	3,566 ^A
Program payments and insurance proceeds	7,961^A	21,237^A	10,409^A	16,490^A	29,546^A	13,017^A	18,860^A	20,226^A	22,832^A	11,043^A	19,798^A
Total other revenues	7,071^A	13,738^A	17,575^A	15,263^A	15,546^A	14,775^A	17,194^A	16,975^A	26,947^A	15,205^A	18,581^A
Custom work and machine rental	5,907 ^B	9,693 ^A	9,494 ^A	7,385 ^A	8,065 ^A	10,037 ^A	7,121 ^A	5,455 ^A	14,195 ^A	8,545 ^A	9,287 ^A
Rental income	438 ^A	1,780 ^B	1,143 ^A	856 ^A	1,701 ^A	1,961 ^A	1,361 ^A	1,909 ^A	6,147 ^A	2,474 ^B	2,863 ^A
Miscellaneous revenues	726 ^B	2,264 ^A	6,938 ^B	7,022 ^A	5,780 ^A	2,777 ^A	8,713 ^A	9,611 ^A	6,605 ^A	4,186 ^A	6,431 ^A
Total operating expenses	387,893^A	259,332^A	184,201^A	234,856^A	239,899^A	201,810^A	204,442^A	111,773^A	176,201^A	225,396^A	181,400^A
Total crop expenses	25,524^A	55,649^A	18,117^A	38,229^A	22,281^A	31,900^A	41,542^A	29,808^A	23,958^A	31,612^A	29,150^A
Fertilizer and lime	7,383 ^A	23,566 ^A	4,805 ^A	11,899 ^A	7,497 ^A	9,492 ^A	19,638 ^A	13,105 ^A	12,222 ^A	7,863 ^A	11,666 ^A
Pesticides	2,678 ^A	16,515 ^A	3,784 ^A	9,264 ^A	2,694 ^A	5,461 ^A	12,742 ^A	11,836 ^A	6,955 ^A	2,811 ^A	7,602 ^A
Seed and plants	9,964 ^A	11,018 ^A	5,884 ^A	13,528 ^A	8,911 ^A	12,463 ^A	8,492 ^A	4,612 ^A	4,319 ^A	13,483 ^A	7,765 ^A
Other crop expenses	5,500 ^A	4,551 ^A	3,645 ^A	3,538 ^A	3,179 ^A	4,485 ^A	670 ^A	256 ^A	463 ^A	7,455 ^A	2,116 ^A
Total livestock expenses	184,898^A	60,212^A	61,212^A	62,545^A	95,700^A	59,803^A	63,740^A	18,207^A	73,457^A	59,501^A	58,470^A
Cattle purchases	8,180 ^A	21,529 ^A	4,686 ^B	3,559 ^A	11,967 ^A	13,441 ^A	8,594 ^A	7,367 ^A	39,778 ^A	8,341 ^A	17,244 ^A
Hog purchases	208 ^B	4,661 ^B	1,928 ^A	4,708 ^B	14,609 ^A	4,923 ^A	13,464 ^A	811 ^A	1,646 ^B	1,339 ^B	5,023 ^A
Poultry and egg purchases	52,050 ^A	1,039 ^A	9,260 ^A	8,499 ^A	7,325 ^A	5,546 ^A	2,439 ^A	325 ^A	1,521 ^A	10,763 ^A	3,640 ^A
Other livestock purchases	266 ^A	358 ^D	1,615 ^B	496 ^D	900 ^C	1,593 ^B	903 ^B	328 ^B	847 ^C	1,526 ^B	932 ^A
Feed, supplements, straw and bedding	118,524 ^A	29,034 ^A	40,135 ^A	42,058 ^A	54,840 ^A	30,305 ^A	35,162 ^A	8,285 ^A	27,224 ^A	34,115 ^A	28,542 ^A
Veterinary fees, medicine and breeding fees	4,152 ^A	3,206 ^A	3,090 ^A	2,946 ^A	5,655 ^A	3,632 ^A	3,165 ^A	1,057 ^A	2,388 ^A	3,107 ^A	2,905 ^A
Other livestock expenses	1,519 ^A	385 ^A	497 ^A	279 ^A	405 ^A	363 ^A	13 ^C	34 ^A	51 ^B	309 ^A	183 ^A
Total machinery expenses	19,187^A	29,646^A	15,572^A	26,115^A	18,614^A	17,183^A	23,806^A	18,541^A	18,518^A	15,758^A	18,710^A
Small tools	219 ^A	304 ^A	400 ^A	280 ^A	350 ^A	534 ^A	541 ^A	599 ^A	618 ^A	416 ^A	534 ^A
Net fuel expenses, machinery, truck, auto	7,934 ^A	12,536 ^A	6,068 ^A	9,943 ^A	6,433 ^A	6,953 ^A	11,355 ^A	8,895 ^A	8,014 ^A	6,094 ^A	8,023 ^A
Repairs, licenses and insurance	11,034 ^A	16,806 ^A	9,104 ^A	15,891 ^A	11,831 ^A	9,695 ^A	11,910 ^A	9,048 ^A	9,887 ^A	9,248 ^A	10,153 ^A
Total general expenses	158,284^A	113,825^A	89,299^A	107,967^A	103,304^A	92,924^A	75,354^A	45,217^A	60,269^A	118,525^A	75,070^A
Salaries (including CPP, QPP, EI)	62,832 ^A	38,017 ^A	34,856 ^A	44,801 ^A	24,794 ^A	27,802 ^A	15,422 ^A	6,102 ^A	10,264 ^A	47,285 ^A	18,189 ^A
Rent	3,809 ^A	9,765 ^A	2,279 ^A	3,712 ^A	4,411 ^A	6,665 ^A	8,330 ^A	4,631 ^A	5,224 ^A	5,447 ^A	5,568 ^A
Insurance	5,669 ^A	5,140 ^A	2,859 ^A	4,801 ^A	5,468 ^A	4,028 ^A	3,648 ^A	1,842 ^A	2,986 ^A	3,414 ^A	3,386 ^A
Utilities	13,174 ^A	5,459 ^A	6,007 ^A	7,132 ^A	7,561 ^A	9,028 ^A	4,697 ^A	2,882 ^A	4,574 ^A	9,161 ^A	5,830 ^A
Custom work and machine rental	11,796 ^A	11,901 ^A	11,341 ^A	8,360 ^A	13,917 ^A	12,444 ^A	11,575 ^A	7,699 ^A	11,676 ^A	13,764 ^A	11,256 ^A
Net interest expenses	15,514 ^A	19,839 ^A	10,945 ^A	15,317 ^A	16,712 ^A	12,269 ^A	10,967 ^A	6,957 ^A	9,435 ^A	13,862 ^A	10,944 ^A
Net property taxes	1,223 ^A	2,386 ^A	1,193 ^A	1,514 ^A	3,634 ^A	2,375 ^A	4,163 ^A	4,042 ^A	2,046 ^A	2,270 ^A	3,003 ^A
Building and fence repairs	7,886 ^A	3,832 ^A	3,423 ^A	3,999 ^A	5,201 ^A	3,792 ^A	3,945 ^A	1,396 ^A	2,468 ^A	4,042 ^A	3,121 ^A
Marketing expenses	18,826 ^A	7,847 ^A	8,117 ^A	9,435 ^A	7,628 ^A	5,243 ^A	4,206 ^A	2,560 ^A	2,943 ^A	8,338 ^A	4,534 ^A
Miscellaneous expenses	17,554 ^A	9,639 ^A	8,280 ^A	8,896 ^A	13,979 ^A	9,280 ^A	8,403 ^A	7,106 ^A	8,651 ^A	10,941 ^A	9,240 ^A
Net operating income	33,442	26,287	34,646	39,448	42,488	27,536	35,836	18,893	29,525	25,241	28,784
Adjustment for capital cost allowance (CCA)	22,479 ^A	26,832 ^A	17,092 ^A	26,251 ^A	22,608 ^A	20,334 ^A	24,464 ^A	15,955 ^A	19,888 ^A	20,208 ^A	19,924 ^A
Net operating income adjusted for CCA	10,964	-544	17,554	13,196	19,878	7,202	11,372	2,938	9,636	5,033	8,860
	Operating margins per dollar of revenue										
Operating margin	0.08	0.09	0.16	0.14	0.15	0.12	0.15	0.14	0.14	0.10	0.14
Operating margin adjusted for CCA	0.03	0.00	0.08	0.05	0.07	0.03	0.05	0.02	0.05	0.02	0.04

Table 5-1
Average operating revenues and expenses by farm type, Canada — Crop production

	2004						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Number of farms	77,485 ^A	1,495 ^B	2,565 ^A	4,850 ^A	3,875 ^A	16,570 ^A	106,835 ^A
Distribution by farm type (%)	72.5	1.4	2.4	4.5	3.6	15.5	100.0
	Average per farm (\$)						
Total operating revenues	141,396 ^A	619,287 ^B	307,043 ^A	160,337 ^A	721,390 ^A	91,805 ^A	166,284 ^A
Total crop revenues	95,004 ^A	525,265 ^B	274,197 ^A	136,649 ^A	684,100 ^A	58,780 ^A	122,982 ^A
Total grains and oilseeds	92,025 ^A	42,034 ^B	15,156 ^B	851 ^B	1,478 ^B	8,788 ^A	69,151 ^A
Total other crops	2,979 ^A	483,231 ^B	259,041 ^A	135,798 ^A	682,621 ^A	49,992 ^A	53,831 ^A
Potatoes	66 ^B	469,480 ^B	4,591 ^B	192 ^E	230 ^C	670 ^B	6,858 ^A
Fruits	26 ^D	273 ^C	3,643 ^B	130,525 ^A	1,725 ^C	628 ^C	6,189 ^A
Vegetables	442 ^B	8,058 ^B	245,069 ^A	3,513 ^B	3,191 ^D	1,536 ^B	6,828 ^A
Tobacco	F	x	F	0	x	12,657 ^B	2,024 ^A
Greenhouse, nursery and floriculture products	79 ^B	402 ^C	3,012 ^B	946 ^D	677,085 ^A	436 ^C	24,817 ^A
Forage crops (including seeds)	2,156 ^A	3,797 ^B	491 ^D	209 ^D	191 ^C	19,226 ^A	4,627 ^A
Other crops	153 ^B	x	1,451 ^C	412 ^E	x	14,838 ^A	2,489 ^A
Total livestock and product revenues	7,482 ^A	13,343 ^B	1,789 ^C	1,333 ^C	1,566 ^B	7,484 ^A	6,934 ^A
Cattle	6,116 ^A	8,153 ^B	687 ^C	410 ^C	863 ^D	5,433 ^A	5,459 ^A
Hogs	574 ^A	x	27 ^C	x	x	735 ^B	567 ^A
Poultry and eggs	235 ^B	726 ^E	763 ^D	316 ^B	367 ^B	334 ^D	279 ^B
Dairy products and subsidies	393 ^B	2,256 ^C	F	x	x	455 ^D	414 ^B
Other livestock and products	164 ^A	x	94 ^D	F	F	526 ^B	215 ^A
Program payments and insurance proceeds	19,224 ^A	53,013 ^B	18,696 ^B	11,250 ^A	17,751 ^A	10,459 ^A	17,911 ^A
Total other revenues	19,686 ^A	27,666 ^B	12,361 ^B	11,105 ^A	17,973 ^A	15,082 ^A	18,457 ^A
Custom work and machine rental	7,007 ^A	17,369 ^B	7,608 ^B	5,598 ^B	11,104 ^B	8,306 ^B	7,453 ^A
Rental income	2,895 ^A	5,196 ^B	1,875 ^B	1,255 ^B	2,203 ^B	2,860 ^B	2,798 ^A
Miscellaneous revenues	9,784 ^A	5,101 ^B	2,879 ^B	4,251 ^B	4,667 ^B	3,916 ^A	8,206 ^A
Total operating expenses	116,322 ^A	542,695 ^B	269,459 ^A	139,359 ^A	656,944 ^A	76,026 ^A	140,386 ^A
Total crop expenses	40,525 ^A	185,426 ^B	77,202 ^A	26,947 ^A	215,646 ^A	12,181 ^A	44,779 ^A
Fertilizer and lime	19,002 ^A	66,457 ^B	17,911 ^A	5,597 ^A	31,091 ^A	5,430 ^A	17,367 ^A
Pesticides	13,404 ^A	55,280 ^B	12,273 ^A	6,977 ^A	11,922 ^A	3,111 ^A	12,022 ^A
Seed and plants	7,969 ^A	51,222 ^B	22,432 ^A	5,521 ^A	120,799 ^A	2,851 ^A	12,112 ^A
Other crop expenses	150 ^A	12,467 ^B	24,585 ^A	8,852 ^A	51,834 ^A	789 ^B	3,278 ^A
Total livestock expenses	4,433 ^A	8,516 ^B	1,433 ^C	1,056 ^B	1,053 ^B	5,899 ^A	4,370 ^A
Cattle purchases	1,932 ^A	4,499 ^B	261 ^C	x	175 ^B	1,931 ^B	1,786 ^A
Hog purchases	109 ^B	x	x	0	x	222 ^B	126 ^A
Poultry and egg purchases	48 ^C	134 ^D	F	x	89 ^B	55 ^D	54 ^B
Other livestock purchases	51 ^B	26 ^D	56 ^D	120 ^E	25 ^B	177 ^C	72 ^B
Feed, supplements, straw and bedding	1,868 ^A	2,719 ^B	885 ^D	570 ^C	609 ^B	3,033 ^B	1,932 ^A
Veterinary fees, medicine and breeding fees	418 ^A	419 ^B	98 ^C	86 ^C	95 ^D	466 ^A	391 ^A
Other livestock expenses	6 ^C	x	x	x	x	14 ^D	8 ^B
Total machinery expenses	19,419 ^A	67,676 ^B	27,395 ^A	12,941 ^A	28,446 ^A	13,661 ^A	19,427 ^A
Small tools	538 ^A	321 ^B	404 ^B	428 ^A	397 ^B	462 ^A	510 ^A
Net fuel expenses, machinery, truck, auto	8,881 ^A	25,989 ^B	10,241 ^A	4,773 ^A	9,298 ^A	5,770 ^A	8,500 ^A
Repairs, licenses and insurance	9,999 ^A	41,365 ^B	16,750 ^A	7,741 ^A	18,751 ^A	7,429 ^A	10,417 ^A
Total general expenses	51,945 ^A	281,078 ^B	163,429 ^A	98,414 ^A	411,798 ^A	44,285 ^A	71,809 ^A
Salaries (including CPP, QPP, EI)	7,217 ^A	102,066 ^B	77,976 ^A	44,251 ^A	204,592 ^A	11,495 ^A	19,750 ^A
Rent	6,884 ^A	31,129 ^B	13,351 ^B	3,355 ^A	9,417 ^A	3,169 ^A	6,735 ^A
Insurance	2,538 ^A	12,267 ^B	5,033 ^A	2,723 ^A	8,804 ^A	2,310 ^A	2,935 ^A
Utilities	2,898 ^A	12,245 ^B	8,035 ^A	3,225 ^A	65,996 ^A	3,686 ^A	5,579 ^A
Custom work and machine rental	8,766 ^A	39,349 ^B	18,483 ^B	15,408 ^A	21,086 ^A	6,654 ^B	9,848 ^A
Net interest expenses	7,615 ^A	35,768 ^B	10,332 ^B	9,766 ^B	26,943 ^A	6,014 ^A	8,625 ^A
Net property taxes	3,643 ^A	4,576 ^B	3,040 ^A	1,883 ^A	3,161 ^A	2,039 ^A	3,295 ^A
Building and fence repairs	1,625 ^A	7,206 ^B	4,430 ^A	2,630 ^A	12,193 ^A	1,846 ^A	2,234 ^A
Marketing expenses	2,342 ^A	14,120 ^B	9,462 ^B	4,736 ^B	26,555 ^A	1,578 ^A	3,547 ^A
Miscellaneous expenses	8,417 ^A	22,354 ^B	13,287 ^A	10,437 ^A	33,051 ^A	5,494 ^A	9,261 ^A
Net operating income	25,074	76,592	37,584	20,978	64,446	15,779	25,898
Adjustment for capital cost allowance (CCA)	19,200 ^A	71,956 ^B	22,830 ^A	12,198 ^A	44,416 ^A	13,326 ^A	19,713 ^A
Net operating income adjusted for CCA	5,875	4,636	14,755	8,780	20,029	2,453	6,185
	Operating margins per dollar of revenue						
Operating margin	0.18	0.12	0.12	0.13	0.09	0.17	0.16
Operating margin adjusted for CCA	0.04	0.01	0.05	0.05	0.03	0.03	0.04

Table 5-2
Average operating revenues and expenses by farm type, Canada — Animal production

	2004					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	
Number of farms	56,640^A	15,595^A	5,700^A	4,250^A	11,840^A	94,040^A
Distribution by farm type (%)	60.2	16.6	6.1	4.5	12.6	100.0
	Average per farm (\$)					
Total operating revenues	155,729^A	340,336^A	898,544^A	804,466^A	150,469^A	260,062^A
Total crop revenues	8,805^A	17,890^A	40,230^A	21,079^A	19,633^A	14,136^A
Total grains and oilseeds	6,491 ^A	14,235 ^A	36,777 ^A	17,295 ^A	17,356 ^A	11,468 ^A
Total other crops	2,315 ^A	3,655 ^A	3,453 ^A	3,784 ^B	2,278 ^A	2,668 ^A
Potatoes	x	131 ^B	x	x	253 ^A	x
Fruits	34 ^C	117 ^C	199 ^B	750 ^D	x	101 ^B
Vegetables	30 ^D	228 ^D	716 ^B	449 ^A	446 ^B	176 ^A
Tobacco	x	0	x	x	x	x
Greenhouse, nursery and floriculture products	27 ^C	84 ^B	96 ^D	465 ^C	24 ^D	60 ^B
Forage crops (including seeds)	2,007 ^A	2,230 ^A	1,395 ^A	1,884 ^C	1,321 ^B	1,915 ^A
Other crops	89 ^C	865 ^C	497 ^D	112 ^D	114 ^E	247 ^B
Total livestock and product revenues	104,490^A	292,425^A	784,263^A	746,663^A	99,272^A	205,260^A
Cattle	102,855 ^A	15,975 ^A	8,800 ^A	4,635 ^B	8,132 ^A	66,371 ^A
Hogs	755 ^B	1,736 ^B	749,927 ^A	7,420 ^A	18,972 ^A	48,941 ^A
Poultry and eggs	212 ^B	633 ^B	16,623 ^A	729,555 ^A	8,356 ^A	35,273 ^A
Dairy products and subsidies	326 ^A	273,800 ^A	8,204 ^A	4,449 ^B	7,823 ^A	47,303 ^A
Other livestock and products	341 ^B	282 ^C	710 ^B	604 ^B	55,988 ^A	7,373 ^A
Program payments and insurance proceeds	23,394^A	16,783^A	46,550^A	15,683^A	12,197^A	21,943^A
Total other revenues	19,040^A	13,237^A	27,501^A	21,041^A	19,367^A	18,722^A
Custom work and machine rental	12,249 ^A	5,392 ^A	17,292 ^B	10,125 ^A	12,648 ^B	11,372 ^A
Rental income	2,975 ^A	1,566 ^A	4,657 ^B	6,501 ^B	2,456 ^B	2,937 ^A
Miscellaneous revenues	3,816 ^A	6,279 ^A	5,553 ^A	4,415 ^A	4,262 ^A	4,413 ^A
Total operating expenses	143,445^A	262,184^A	817,137^A	701,859^A	133,596^A	227,998^A
Total crop expenses	7,416^A	19,343^A	27,342^A	15,926^A	10,633^A	11,393^A
Fertilizer and lime	3,823 ^A	8,567 ^A	11,823 ^A	3,714 ^A	4,606 ^A	5,189 ^A
Pesticides	1,647 ^A	3,072 ^A	8,051 ^A	2,330 ^B	3,859 ^A	2,581 ^A
Seed and plants	1,542 ^A	6,715 ^A	7,152 ^A	3,045 ^A	1,689 ^A	2,827 ^A
Other crop expenses	405 ^A	988 ^A	315 ^B	6,838 ^A	477 ^B	796 ^A
Total livestock expenses	81,530^A	78,764^A	520,763^A	429,928^A	53,577^A	119,935^A
Cattle purchases	53,792 ^A	10,173 ^A	3,743 ^A	2,084 ^C	3,147 ^A	34,806 ^A
Hog purchases	210 ^C	306 ^C	164,935 ^A	2,673 ^B	2,290 ^A	10,588 ^A
Poultry and egg purchases	52 ^C	115 ^C	2,918 ^A	162,923 ^A	966 ^B	7,714 ^A
Other livestock purchases	137 ^B	38 ^E	179 ^D	125 ^C	14,325 ^B	1,909 ^A
Feed, supplements, straw and bedding	24,724 ^A	54,116 ^A	327,469 ^A	256,685 ^A	27,353 ^A	58,775 ^A
Veterinary fees, medicine and breeding fees	2,588 ^A	12,274 ^A	20,851 ^A	5,009 ^A	5,364 ^B	5,761 ^A
Other livestock expenses	26 ^A	1,741 ^A	668 ^A	428 ^B	131 ^B	381 ^A
Total machinery expenses	14,391^A	26,837^A	31,936^A	22,568^A	14,440^A	17,895^A
Small tools	559 ^A	641 ^A	485 ^A	442 ^A	546 ^A	561 ^A
Net fuel expenses, machinery, truck, auto	6,543 ^A	9,585 ^A	13,684 ^A	7,949 ^A	6,045 ^A	7,481 ^A
Repairs, licenses and insurance	7,289 ^A	16,612 ^A	17,767 ^A	14,177 ^A	7,849 ^A	9,853 ^A
Total general expenses	40,109^A	137,240^A	237,096^A	233,437^A	54,947^A	78,775^A
Salaries (including CPP, QPP, EI)	5,472 ^A	29,570 ^A	55,322 ^A	76,096 ^A	11,285 ^B	16,417 ^A
Rent	2,860 ^A	5,204 ^A	14,339 ^A	10,344 ^A	2,534 ^B	4,242 ^A
Insurance	1,976 ^A	7,199 ^A	11,843 ^A	8,645 ^A	3,212 ^A	3,898 ^A
Utilities	2,663 ^A	7,974 ^A	22,193 ^A	26,778 ^A	5,014 ^A	6,114 ^A
Custom work and machine rental	9,188 ^A	16,591 ^A	36,001 ^A	26,095 ^A	9,582 ^A	12,856 ^A
Net interest expenses	6,963 ^A	30,610 ^A	37,182 ^A	28,391 ^A	6,098 ^A	13,578 ^A
Net property taxes	2,038 ^A	3,945 ^A	5,957 ^A	3,916 ^A	1,988 ^A	2,670 ^A
Building and fence repairs	1,900 ^A	6,625 ^A	15,500 ^A	10,463 ^A	3,743 ^A	4,128 ^A
Marketing expenses	1,676 ^A	13,336 ^A	16,139 ^A	23,999 ^A	2,943 ^A	5,656 ^A
Miscellaneous expenses	5,373 ^A	16,187 ^A	22,621 ^A	18,710 ^A	8,548 ^A	9,215 ^A
Net operating income	12,284	78,152	81,407	102,608	16,873	32,064
Adjustment for capital cost allowance (CCA)	11,622 ^A	38,021 ^A	54,516 ^A	41,086 ^A	13,453 ^A	20,165 ^A
Net operating income adjusted for CCA	662	40,130	26,891	61,522	3,420	11,899
	Operating margins per dollar of revenue					
Operating margin	0.08	0.23	0.09	0.13	0.11	0.12
Operating margin adjusted for CCA	0.00	0.12	0.03	0.08	0.02	0.05

Table 6
Average operating revenues and expenses by revenue class, Canada

	2004					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farms	87,260^A	35,530^A	40,960^A	21,375^A	15,750^A	200,870^A
Distribution by revenue class (%)	43.4	17.7	20.4	10.6	7.8	100.0
	Average per farm (\$)					
Total operating revenues	24,936^A	71,773^A	161,977^A	347,501^A	1,487,822^A	210,184^A
Total crop revenues	9,296^A	28,857^A	65,516^A	128,641^A	457,083^A	72,028^A
Total grains and oilseeds	6,373 ^A	21,480 ^A	51,066 ^A	97,193 ^A	189,078 ^A	42,148 ^A
Total other crops	2,923 ^A	7,377 ^A	14,450 ^A	31,447 ^A	268,005 ^A	29,880 ^A
Potatoes	97 ^D	243 ^C	619 ^B	2,877 ^B	40,864 ^A	3,721 ^A
Fruits	540 ^A	1,624 ^A	3,077 ^A	5,210 ^B	20,862 ^A	3,339 ^A
Vegetables	228 ^B	922 ^C	1,971 ^B	4,163 ^B	33,254 ^A	3,714 ^A
Tobacco	17 ^D	116 ^C	1,254 ^C	4,198 ^B	4,480 ^B	1,082 ^A
Greenhouse, nursery and floriculture products	296 ^B	870 ^C	2,681 ^B	6,930 ^B	148,725 ^A	13,227 ^A
Forage crops (including seeds)	1,294 ^A	2,490 ^A	3,687 ^A	5,903 ^A	12,427 ^A	3,357 ^A
Other crops	451 ^B	1,112 ^B	1,160 ^B	2,167 ^B	7,392 ^B	1,439 ^A
Total livestock and product revenues	7,267^A	19,643^A	53,831^A	151,066^A	843,003^A	99,777^A
Cattle	5,536 ^A	14,170 ^A	24,256 ^A	38,772 ^A	254,974 ^A	33,974 ^A
Hogs	210 ^D	878 ^C	3,563 ^A	16,823 ^A	260,817 ^A	23,212 ^A
Poultry and eggs	153 ^C	448 ^C	2,148 ^B	16,565 ^A	182,573 ^A	16,661 ^A
Dairy products and subsidies	227 ^D	1,909 ^B	20,472 ^A	73,282 ^A	126,977 ^A	22,364 ^A
Other livestock and products	1,140 ^B	2,239 ^B	3,392 ^B	5,623 ^B	17,661 ^A	3,566 ^A
Program payments and insurance proceeds	3,636^A	11,765^A	22,466^A	36,487^A	97,883^A	19,798^A
Total other revenues	4,737^A	11,508^A	20,164^A	31,308^A	89,853^A	18,581^A
Custom work and machine rental	1,605 ^A	5,118 ^A	8,492 ^A	13,754 ^A	57,267 ^A	9,287 ^A
Rental income	1,023 ^B	2,012 ^A	3,194 ^A	4,487 ^A	11,911 ^A	2,863 ^A
Miscellaneous revenues	2,109 ^A	4,378 ^A	8,478 ^A	13,067 ^A	20,675 ^A	6,431 ^A
Total operating expenses	25,843^A	62,356^A	132,727^A	283,223^A	1,300,217^A	181,400^A
Total crop expenses	3,319^A	11,538^A	29,111^A	57,859^A	173,135^A	29,150^A
Fertilizer and lime	1,461 ^A	5,231 ^A	13,521 ^A	26,294 ^A	58,046 ^A	11,666 ^A
Pesticides	857 ^A	3,253 ^A	8,535 ^A	16,885 ^A	39,766 ^A	7,602 ^A
Seed and plants	845 ^A	2,642 ^A	6,118 ^A	12,935 ^A	54,933 ^A	7,765 ^A
Other crop expenses	157 ^A	412 ^A	936 ^A	1,745 ^A	20,391 ^A	2,116 ^A
Total livestock expenses	4,137^A	8,958^A	21,312^A	64,692^A	559,396^A	58,470^A
Cattle purchases	1,227 ^A	3,197 ^A	6,870 ^A	16,983 ^A	165,008 ^A	17,244 ^A
Hog purchases	x	175 ^E	529 ^B	3,009 ^B	58,106 ^A	5,023 ^A
Poultry and egg purchases	26 ^D	71 ^D	316 ^C	2,993 ^A	41,238 ^A	3,640 ^A
Other livestock purchases	486 ^D	496 ^C	816 ^C	1,152 ^C	4,396 ^A	932 ^A
Feed, supplements, straw and bedding	1,854 ^A	3,951 ^A	10,301 ^A	34,647 ^A	271,045 ^A	28,542 ^A
Veterinary fees, medicine and breeding fees	524 ^B	1,062 ^B	2,413 ^A	5,461 ^A	18,066 ^A	2,905 ^A
Other livestock expenses	x	F	66 ^B	446 ^A	1,536 ^A	183 ^A
Total machinery expenses	6,179^A	12,958^A	21,961^A	33,062^A	73,181^A	18,710^A
Small tools	369 ^A	587 ^A	715 ^A	715 ^A	608 ^A	534 ^A
Net fuel expenses, machinery, truck, auto	2,739 ^A	5,886 ^A	9,778 ^A	13,919 ^A	29,558 ^A	8,023 ^A
Repairs, licenses and insurance	3,071 ^A	6,485 ^A	11,468 ^A	18,429 ^A	43,015 ^A	10,153 ^A
Total general expenses	12,208^A	28,903^A	60,344^A	127,611^A	494,505^A	75,070^A
Salaries (including CPP, QPP, EI)	855 ^A	3,248 ^A	9,389 ^A	26,690 ^A	159,290 ^A	18,189 ^A
Rent	598 ^A	2,008 ^A	4,882 ^A	10,749 ^A	35,891 ^A	5,568 ^A
Insurance	889 ^A	1,684 ^A	3,048 ^A	6,099 ^A	18,251 ^A	3,386 ^A
Utilities	1,243 ^A	2,329 ^A	4,159 ^A	8,052 ^A	40,471 ^A	5,830 ^A
Custom work and machine rental	1,971 ^A	4,898 ^A	9,609 ^A	19,586 ^A	70,026 ^A	11,256 ^A
Net interest expenses	1,871 ^A	4,917 ^A	10,365 ^A	21,438 ^A	62,069 ^A	10,944 ^A
Net property taxes	1,400 ^A	2,359 ^A	3,525 ^A	4,834 ^A	9,492 ^A	3,003 ^A
Building and fence repairs	859 ^A	1,519 ^A	2,620 ^A	4,954 ^A	18,081 ^A	3,121 ^A
Marketing expenses	226 ^A	964 ^A	2,950 ^A	7,898 ^A	36,014 ^A	4,534 ^A
Miscellaneous expenses	2,296 ^A	4,978 ^A	9,797 ^A	17,312 ^A	44,922 ^A	9,240 ^A
Net operating income	-908	9,416	29,249	64,278	187,605	28,784
Adjustment for capital cost allowance (CCA)	4,025 ^A	9,512 ^A	20,024 ^A	39,508 ^A	104,667 ^A	19,924 ^A
Net operating income adjusted for CCA	-4,933	-96	9,225	24,770	82,938	8,860
	Operating margins per dollar of revenue					
Operating margin	-0.04	0.13	0.18	0.18	0.13	0.14
Operating margin adjusted for CCA	-0.20	0.00	0.06	0.07	0.06	0.04

Table 7-1
Average operating revenues and expenses per farm by province and farm type — Canada

	2004							
	Number of farms	Total operating revenues	Change 2004/2003	Total operating expenses	Change 2004/2003	Net operating income	Change 2004/2003	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	106,835^A	166,284^A	1.1	140,386^A	2.5	25,898	-5.7	6,185
Oilseed and grain farming	77,485 ^A	141,396 ^A	2.3	116,322 ^A	4.1	25,074	-5.1	5,875
Potato farming	1,495 ^B	619,287 ^B	3.5	542,695 ^B	9.6	76,592	-25.6	4,636
Other vegetable (except potato) and melon farming	2,565 ^A	307,043 ^A	7.5	269,459 ^A	10.5	37,584	-10.3	14,755
Fruit and tree nut farming	4,850 ^A	160,337 ^A	3.7	139,359 ^A	4.9	20,978	-3.3	8,780
Greenhouse, nursery and floriculture production	3,875 ^A	721,390 ^A	-1.1	656,944 ^A	-0.7	64,446	-4.8	20,029
Other crop farming	16,570 ^A	91,805 ^A	-5.4	76,026 ^A	-7.3	15,779	5.1	2,453
Animal production	94,040^A	260,062^A	2.4	227,998^A	-1.0	32,064	36.1	11,899
Beef cattle ranching and farming, including feedlots	56,640 ^A	155,729 ^A	-8.6	143,445 ^A	-12.4	12,284	83.3	662
Dairy cattle and milk production	15,595 ^A	340,336 ^A	5.5	262,184 ^A	5.4	78,152	5.9	40,130
Hog and pig farming	5,700 ^A	898,544 ^A	13.2	817,137 ^A	8.3	81,407	..	26,891
Poultry and egg production	4,250 ^A	804,466 ^A	8.1	701,859 ^A	5.7	102,608	27.9	61,522
Other animal production	11,840 ^A	150,469 ^A	-1.6	133,596 ^A	-3.6	16,873	18.0	3,420
Total	200,870^A	210,184^A	1.2	181,400^A	-0.4	28,784	12.6	8,860

Table 7-2
Average operating revenues and expenses per farm by province and farm type — Newfoundland and Labrador

	2004							
	Number of farms	Total operating revenues	Change 2004/2003	Total operating expenses	Change 2004/2003	Net operating income	Change 2004/2003	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	130^A	133,435^A	31.7	123,285^A	34.7	10,149	3.4	-185
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	45 ^A	65,811 ^A	4.2	60,320 ^A	5.3	5,491	-6.5	-3,029
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	50 ^A	244,047 ^A	24.2	224,068 ^A	28.5	19,980	-10.1	5,508
Other crop farming	x	x	x	x	x	x	x	x
Animal production	105^A	776,502^A	16.1	714,325^A	14.7	62,177	34.3	24,717
Beef cattle ranching and farming, including feedlots	x	x	x	x	x	x	x	x
Dairy cattle and milk production	40 ^A	888,755 ^A	26.1	804,659 ^A	30.5	84,096	-4.7	23,781
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
Total	240^A	421,335^A	22.9	387,893^A	22.1	33,442	32.0	10,964

Table 7-3
Average operating revenues and expenses per farm by province and farm type — Prince Edward Island

	2004							
	Number of farms	Total operating revenues	Change 2004/2003	Total operating expenses	Change 2004/2003	Net operating income	Change 2004/2003	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	585^A	383,010^A	-4.6	359,000^A	4.7	24,010	-59.1	-15,174
Oilseed and grain farming	80 ^C	72,692 ^C	-6.2	68,835 ^C	-4.3	3,857	-31.0	-7,322
Potato farming	355 ^A	552,311 ^A	-5.0	518,731 ^A	5.3	33,581	-62.1	-22,987
Other vegetable (except potato) and melon farming	40 ^A	212,170 ^A	6.4	196,115 ^A	16.6	16,055	-48.5	2,673
Fruit and tree nut farming	55 ^C	99,188 ^C	6.9	90,688 ^C	-0.4	8,500	..	-1,381
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	40 ^C	73,861 ^B	40.3	62,584 ^B	43.1	11,277	26.8	-1,799
Animal production	815^A	216,028^A	0.4	188,154^A	-4.2	27,874	48.4	9,858
Beef cattle ranching and farming, including feedlots	375 ^A	118,442 ^B	-17.4	117,738 ^B	-19.1	703	..	-6,751
Dairy cattle and milk production	245 ^A	266,473 ^A	7.8	206,156 ^A	6.3	60,317	13.3	31,317
Hog and pig farming	90 ^B	495,973 ^B	38.9	444,976 ^B	25.8	50,997	..	13,812
Poultry and egg production	30 ^A	402,452 ^B	x	325,155 ^B	x	77,297	x	55,623
Other animal production	80 ^C	119,455 ^B	-20.6	110,441 ^B	-22.9	9,014	28.4	-1,145
Total	1,400^A	285,619^A	-3.8	259,332^A	-0.5	26,287	-27.5	-544

Table 7-4
Average operating revenues and expenses per farm by province and farm type — Nova Scotia

	2004							
	Number of farms	Total operating revenues	Change 2004/2003	Total operating expenses	Change 2004/2003	Net operating income	Change 2004/2003	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	1,010^A	144,532^A	-8.5	122,756^A	-9.7	21,776	-1.1	8,415
Oilseed and grain farming	30 ^E	125,518 ^E	x	120,234 ^E	x	5,284 ^E	x	-7,147 ^E
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	65 ^C	146,607 ^C	-16.9	129,190 ^C	-14.7	17,418	-30.4	2,733
Fruit and tree nut farming	505 ^B	130,693 ^B	-6.9	101,728 ^B	-6.4	28,965	-8.5	18,786
Greenhouse, nursery and floriculture production	275 ^C	178,593 ^B	-12.9	162,687 ^C	-19.4	15,906	..	-4,047 ^E
Other crop farming	115 ^D	101,717 ^C	-4.8	90,413 ^C	-2.4	11,304	-20.1	1,819
Animal production	1,270^A	278,158^A	3.6	233,240^A	-1.5	44,918	41.7	24,849
Beef cattle ranching and farming, including feedlots	540 ^B	59,670 ^A	-11.8	56,895 ^A	-9.3	2,775	-43.1	-5,583
Dairy cattle and milk production	285 ^A	406,805 ^A	4.2	314,447 ^A	2.0	92,357	12.3	52,660
Hog and pig farming	65 ^C	529,399 ^C	29.8	490,091 ^C	23.1	39,308	..	11,917
Poultry and egg production	135 ^B	895,102 ^B	-4.7	751,917 ^B	-11.0	143,185	51.3	107,453
Other animal production	245 ^C	201,027 ^B	17.6	171,687 ^B	3.9	29,340	..	16,902
Total	2,275^A	218,847^A	-1.2	184,201^A	-5.0	34,646	25.6	17,554

Table 7-5
Average operating revenues and expenses per farm by province and farm type — New Brunswick

	2004							
	Number of farms	Total operating revenues	Change 2004/2003	Total operating expenses	Change 2004/2003	Net operating income	Change 2004/2003	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	755^A	292,933^A	-6.4	254,966^A	0.6	37,967	-36.1	3,071
Oilseed and grain farming	35 ^D	126,958 ^C	-0.9	101,022 ^C	0.2	25,937	-5.0	6,219
Potato farming	235 ^A	571,117 ^A	-4.2	495,350 ^A	7.4	75,768	-43.8	-726
Other vegetable (except potato) and melon farming	45 ^D	114,703 ^C	9.4	95,296 ^C	16.5	19,407	-15.7	9,235
Fruit and tree nut farming	180 ^B	100,415 ^B	0.8	87,335 ^B	-1.4	13,080	19.0	1,405
Greenhouse, nursery and floriculture production	110 ^C	403,255 ^C	-8.2	377,730 ^C	-5.2	25,525	-37.4	162
Other crop farming	155 ^B	106,461 ^B	24.3	80,164 ^B	14.4	26,297	68.6	10,191
Animal production	960^A	259,286^A	-3.6	218,709^A	-7.5	40,577	24.6	21,190
Beef cattle ranching and farming, including feedlots	475 ^A	46,993 ^A	-20.5	41,944 ^A	-28.1	5,049	..	-1,982
Dairy cattle and milk production	240 ^A	364,039 ^A	12.4	282,609 ^A	10.8	81,431	18.3	39,237
Hog and pig farming	55 ^C	662,628 ^C	23.8	577,422 ^C	15.8	85,206	..	56,667
Poultry and egg production	65 ^B	1,433,305 ^B	2.3	1,251,355 ^B	-1.0	181,950	32.7	138,860
Other animal production	125 ^C	64,422 ^B	-17.1	60,511 ^B	-13.2	3,912	-50.8	-3,104
Total	1,715^A	274,304^A	-5.0	234,856^A	-3.8	39,448	-11.8	13,196

Table 7-6
Average operating revenues and expenses per farm by province and farm type — Quebec

	2004							
	Number of farms	Total operating revenues	Change 2004/2003	Total operating expenses	Change 2004/2003	Net operating income	Change 2004/2003	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	10,405^A	169,085^A	4.9	143,844^A	5.5	25,242	1.8	7,372
Oilseed and grain farming	3,675 ^A	171,307 ^A	10.5	145,338 ^A	11.1	25,969	7.4	4,470
Potato farming	290 ^C	380,680 ^C	-4.2	335,997 ^C	2.3	44,683	-35.2	287
Other vegetable (except potato) and melon farming	840 ^B	352,855 ^B	12.2	308,379 ^B	13.1	44,477	6.8	20,890
Fruit and tree nut farming	805 ^B	161,730 ^B	22.4	130,288 ^B	19.5	31,442	35.9	17,942
Greenhouse, nursery and floriculture production	790 ^B	451,086 ^B	13.9	403,203 ^B	16.4	47,883	-3.4	22,171
Other crop farming	4,010 ^A	59,200 ^A	1.2	45,761 ^A	-2.3	13,439	15.1	2,687
Animal production	16,520^A	353,765^A	8.4	300,414^A	7.2	53,351	16.3	27,758
Beef cattle ranching and farming, including feedlots	4,785 ^A	174,212 ^A	6.9	157,395 ^A	5.4	16,817	23.8	5,873
Dairy cattle and milk production	7,375 ^A	300,536 ^A	7.5	225,051 ^A	5.3	75,486	14.7	43,103
Hog and pig farming	1,855 ^A	933,538 ^A	11.5	871,356 ^A	10.2	62,183	32.6	16,884
Poultry and egg production	880 ^B	1,003,539 ^A	0.4	874,656 ^A	-0.5	128,883	7.4	91,034
Other animal production	1,620 ^B	109,955 ^B	-1.5	100,356 ^B	-0.4	9,599	-11.5	870
Total	26,920^A	282,385^A	6.7	239,899^A	5.9	42,486	11.8	19,878

Table 7-7
Average operating revenues and expenses per farm by province and farm type — Ontario

	2004							
	Number of farms	Total operating revenues	Change 2004/2003	Total operating expenses	Change 2004/2003	Net operating income	Change 2004/2003	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	21,125^A	202,898^A	-0.4	179,089^A	2.1	23,809	-16.2	4,094
Oilseed and grain farming	13,885 ^A	113,701 ^A	-0.1	98,621 ^A	6.8	15,080	-29.8	-87
Potato farming	305 ^E	364,115 ^E	-4.9	333,295 ^E	-2.6	30,821 ^E	-24.5	-9,857 ^E
Other vegetable (except potato) and melon farming	1,055 ^B	335,912 ^B	5.8	297,838 ^B	11.6	38,074	-25.0	11,358
Fruit and tree nut farming	1,165 ^B	214,282 ^B	4.9	197,705 ^B	5.6	16,577	-2.5	535
Greenhouse, nursery and floriculture production	1,390 ^B	1,066,914 ^B	-8.8	973,017 ^B	-9.6	93,897	-0.5	32,345
Other crop farming	3,325 ^B	152,680 ^B	-1.2	124,397 ^B	-2.1	28,284	3.0	9,942
Animal production	22,235^A	254,482^A	4.2	223,404^A	2.0	31,078	23.2	10,155
Beef cattle ranching and farming, including feedlots	9,425 ^A	124,273 ^A	-15.0	117,830 ^A	-17.5	6,443	92.3	-1,884
Dairy cattle and milk production	5,485 ^A	311,445 ^A	3.9	239,618 ^A	5.5	71,827	-1.2	35,154
Hog and pig farming	2,020 ^B	579,694 ^B	2.3	525,761 ^B	-4.1	53,933	..	15,284
Poultry and egg production	1,690 ^A	744,801 ^A	13.4	652,299 ^A	13.2	92,501	14.9	46,358
Other animal production	3,615 ^B	97,429 ^B	10.3	105,357 ^B	13.3	-7,928	-68.5	-16,151
Total	43,365^A	229,346^A	2.0	201,810^A	1.8	27,536	3.0	7,202

Table 7-8
Average operating revenues and expenses per farm by province and farm type — Manitoba

	2004							
	Number of farms	Total operating revenues	Change 2004/2003	Total operating expenses	Change 2004/2003	Net operating income	Change 2004/2003	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	10,200^A	205,030^A	1.1	166,970^A	1.2	38,060	0.9	12,810
Oilseed and grain farming	8,930 ^A	196,710 ^A	0.6	158,998 ^A	0.3	37,712	2.1	13,043
Potato farming	105 ^A	1,802,263 ^A	31.7	1,500,648 ^A	38.9	301,614	4.8	107,987
Other vegetable (except potato) and melon farming	35 ^D	499,034 ^D	23.9	420,104 ^D	23.7	78,931	25.2	29,055
Fruit and tree nut farming	30 ^D	41,779 ^C	x	35,371 ^B	x	6,408	x	1,485
Greenhouse, nursery and floriculture production	75 ^A	598,587 ^A	-4.4	539,691 ^A	-4.4	58,896	-4.6	25,758
Other crop farming	1,020 ^B	76,169 ^B	-5.5	64,780 ^B	-9.0	11,390	20.8	-418
Animal production	8,490^A	282,671^A	7.8	249,504^A	5.2	33,167	32.4	9,645
Beef cattle ranching and farming, including feedlots	6,020 ^A	95,503 ^A	-3.5	87,185 ^A	-7.7	8,318	83.3	-1,626
Dairy cattle and milk production	485 ^A	398,846 ^A	5.9	311,358 ^A	5.8	87,488	6.3	37,213
Hog and pig farming	755 ^A	1,634,477 ^A	21.1	1,470,824 ^A	18.3	163,653	52.8	54,996
Poultry and egg production	270 ^A	670,308 ^A	13.7	583,641 ^A	9.5	86,667	52.6	47,781
Other animal production	960 ^B	221,031 ^B	-22.7	177,530 ^B	-23.6	43,501	-18.7	19,849
Total	18,685^A	240,278^A	4.8	204,442^A	3.6	35,836	11.8	11,372

Table 7-9
Average operating revenues and expenses per farm by province and farm type — Saskatchewan

	2004							
	Number of farms	Total operating revenues	Change 2004/2003	Total operating expenses	Change 2004/2003	Net operating income	Change 2004/2003	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	34,710^A	124,396^A	0.6	103,713^A	3.2	20,683	-10.6	3,933
Oilseed and grain farming	32,680 ^A	126,662 ^A	0.8	105,436 ^A	3.6	21,226	-11.0	4,098
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	F	F	x	F	x	F	x	F
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	90 ^C	248,760 ^B	-1.1	227,319 ^B	1.7	21,441	-23.3	7,147
Other crop farming	1,865 ^B	73,751 ^B	-10.3	62,929 ^B	-11.2	10,823	-5.1	707
Animal production	13,340^A	146,981^A	-0.8	132,743^A	-4.2	14,238	48.7	350
Beef cattle ranching and farming, including feedlots	11,515 ^A	106,972 ^A	-4.0	99,596 ^A	-6.0	7,377	34.9	-3,188
Dairy cattle and milk production	200 ^B	480,938 ^A	19.1	401,841 ^A	25.5	79,097	-5.5	17,671
Hog and pig farming	230 ^D	1,426,017 ^D	12.0	1,311,078 ^D	2.8	114,939	..	11,723
Poultry and egg production	140 ^D	601,595 ^D	42.3	525,217 ^D	36.1	76,378	..	42,771
Other animal production	1,260 ^C	174,958 ^B	-19.9	133,596 ^B	-25.4	41,363	5.0	23,267
Total	48,055^A	130,667^A	-0.2	111,773^A	0.0	18,893	-1.3	2,938

Table 7-10
Average operating revenues and expenses per farm by province and farm type — Alberta

	2004							
	Number of farms	Total operating revenues	Change 2004/2003	Total operating expenses	Change 2004/2003	Net operating income	Change 2004/2003	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	23,160^A	151,322^A	4.0	120,924^A	2.3	30,398	11.7	8,556
Oilseed and grain farming	17,655 ^A	157,519 ^A	4.8	123,699 ^A	3.6	33,820	9.4	10,813
Potato farming	85 ^B	1,507,241 ^B	25.7	1,224,706 ^B	20.3	282,535	56.4	59,367
Other vegetable (except potato) and melon farming	45 ^D	528,284 ^C	21.5	444,381 ^C	22.8	83,903	15.1	38,026
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	385 ^D	349,912 ^D	-7.3	307,662 ^D	-7.3	42,249	-7.7	16,991
Other crop farming	4,970 ^B	88,152 ^A	-8.7	75,407 ^A	-10.4	12,745	2.0	-1,164
Animal production	24,870^A	256,377^A	-5.5	227,665^A	-11.1	28,712	88.5	10,642
Beef cattle ranching and farming, including feedlots	20,600 ^A	223,873 ^A	-9.4	203,922 ^A	-14.3	19,950	..	5,519
Dairy cattle and milk production	590 ^A	617,868 ^A	-0.3	497,575 ^A	0.1	120,293	-1.8	42,135
Hog and pig farming	545 ^B	844,216 ^B	29.7	719,437 ^B	15.3	124,779	..	65,007
Poultry and egg production	350 ^B	774,401 ^A	14.3	653,503 ^A	6.5	120,898	89.5	77,462
Other animal production	2,785 ^B	238,855 ^B	-9.1	195,306 ^B	-13.3	43,548	15.9	22,720
Total	48,025^A	205,726^A	-4.5	176,201^A	-9.5	29,525	43.6	9,636

Table 7-11
Average operating revenues and expenses per farm by province and farm type — British Columbia

	2004							
	Number of farms	Total operating revenues	Change 2004/2003	Total operating expenses	Change 2004/2003	Net operating income	Change 2004/2003	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	4,745^A	251,764^A	2.5	225,459^A	5.3	26,305	-16.5	6,387
Oilseed and grain farming	520 ^B	110,756 ^B	7.5	92,892 ^B	13.9	17,863	-17.0	-1,404
Potato farming	80 ^C	447,366 ^C	3.5	381,887 ^C	4.2	65,480	-0.1	23,892
Other vegetable (except potato) and melon farming	340 ^B	192,906 ^B	1.2	167,647 ^B	0.3	25,259	7.7	13,330
Fruit and tree nut farming	2,060 ^A	146,854 ^A	-1.8	127,891 ^A	1.8	18,963	-20.8	8,603
Greenhouse, nursery and floriculture production	695 ^A	921,937 ^A	10.5	849,816 ^A	13.7	72,122	-17.1	9,904
Other crop farming	1,055 ^A	85,280 ^B	-5.7	73,520 ^B	-6.7	11,760	0.8	24
Animal production	5,440^A	249,607^A	-0.3	225,300^A	-2.0	24,306	19.5	3,849
Beef cattle ranching and farming, including feedlots	2,890 ^A	102,844 ^A	-8.1	101,318 ^A	-9.3	1,526	..	-11,537
Dairy cattle and milk production	670 ^A	648,803 ^A	3.8	534,519 ^A	6.2	114,284	-6.4	54,322
Hog and pig farming	75 ^B	955,082 ^B	44.6	835,319 ^B	28.7	119,763	..	80,976
Poultry and egg production	670 ^A	698,560 ^A	-1.8	619,611 ^A	-6.0	78,950	52.2	44,131
Other animal production	1,135 ^B	76,869 ^A	3.0	86,116 ^A	5.7	-9,246	-35.8	-15,555
Total	10,185^A	250,637^A	1.0	225,396^A	1.2	25,241	-0.7	5,033

Table 8-1
Average operating revenues and expenses by revenue class and province

	2004					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farms						
Canada	87,260^A	35,530^A	40,960^A	21,375^A	15,750^A	200,870^A
Newfoundland and Labrador	105 ^A	30 ^A	45 ^A	x	40 ^A	240 ^A
Prince Edward Island	525 ^A	210 ^A	250 ^A	210 ^A	220 ^A	1,400 ^A
Nova Scotia	1,170 ^A	330 ^B	330 ^A	195 ^A	245 ^A	2,275 ^A
New Brunswick	780 ^A	250 ^B	265 ^A	195 ^A	230 ^A	1,715 ^A
Quebec	8,380 ^A	4,400 ^A	6,360 ^A	4,610 ^A	3,185 ^A	26,920 ^A
Ontario	19,935 ^A	6,600 ^A	7,630 ^A	5,010 ^A	4,185 ^A	43,365 ^A
Manitoba	7,270 ^A	3,385 ^A	4,175 ^A	2,150 ^A	1,705 ^A	18,685 ^A
Saskatchewan	21,195 ^A	10,075 ^A	11,130 ^A	4,030 ^A	1,625 ^A	48,055 ^A
Alberta	22,795 ^A	8,655 ^A	9,285 ^A	4,105 ^A	3,185 ^A	48,025 ^A
British Columbia	5,105 ^A	1,595 ^A	1,500 ^A	845 ^A	1,140 ^A	10,185 ^A
Average per farm (\$)						
Total operating revenues						
Canada	24,936^A	71,773^A	161,977^A	347,501^A	1,487,822^A	210,184^A
Newfoundland and Labrador	22,799 ^A	70,541 ^A	159,826 ^A	x	1,946,669 ^A	421,335 ^A
Prince Edward Island	24,000 ^A	72,022 ^A	161,808 ^A	349,011 ^A	1,215,606 ^A	285,619 ^A
Nova Scotia	22,517 ^A	68,606 ^A	166,151 ^A	352,670 ^A	1,318,466 ^A	218,847 ^A
New Brunswick	23,524 ^A	72,176 ^A	166,991 ^A	349,237 ^A	1,406,635 ^A	274,304 ^A
Quebec	26,644 ^A	71,668 ^A	170,678 ^A	351,325 ^A	1,369,298 ^A	282,385 ^A
Ontario	23,696 ^A	71,333 ^A	164,111 ^A	350,799 ^A	1,431,587 ^A	229,346 ^A
Manitoba	25,593 ^A	71,721 ^A	162,052 ^A	344,159 ^A	1,551,719 ^A	240,278 ^A
Saskatchewan	26,035 ^A	72,331 ^A	157,854 ^A	340,299 ^A	1,152,636 ^A	130,667 ^A
Alberta	24,698 ^A	71,584 ^A	159,250 ^A	345,677 ^A	1,821,434 ^A	205,726 ^A
British Columbia	23,432 ^A	72,029 ^A	159,783 ^A	356,648 ^A	1,564,190 ^A	250,637 ^A
Total operating expenses						
Canada	25,843^A	62,356^A	132,727^A	283,223^A	1,300,217^A	181,400^A
Newfoundland and Labrador	24,053 ^A	67,534 ^A	147,396 ^A	x	1,793,274 ^A	387,893 ^A
Prince Edward Island	27,702 ^A	66,792 ^A	142,084 ^A	317,246 ^A	1,093,051 ^A	259,332 ^A
Nova Scotia	20,501 ^A	51,985 ^A	133,120 ^A	293,467 ^A	1,121,897 ^A	184,201 ^A
New Brunswick	23,778 ^A	55,960 ^A	135,576 ^A	293,379 ^A	1,211,796 ^A	234,856 ^A
Quebec	24,391 ^A	58,433 ^A	131,902 ^A	277,664 ^A	1,218,300 ^A	239,899 ^A
Ontario	27,059 ^A	66,860 ^A	137,326 ^A	288,347 ^A	1,260,921 ^A	201,810 ^A
Manitoba	26,657 ^A	61,993 ^A	132,020 ^A	278,405 ^A	1,330,109 ^A	204,442 ^A
Saskatchewan	24,859 ^A	61,024 ^A	132,022 ^A	279,592 ^A	1,006,604 ^A	111,773 ^A
Alberta	25,872 ^A	62,446 ^A	129,512 ^A	281,645 ^A	1,561,833 ^A	176,201 ^A
British Columbia	27,654 ^A	65,660 ^A	137,394 ^A	306,701 ^A	1,394,643 ^A	225,396 ^A
Net operating income						
Canada	-908	9,416	29,249	64,278	187,605	28,784
Newfoundland and Labrador	-1,254	3,006	12,431	x	153,394	33,442
Prince Edward Island	-3,702	5,230	19,723	31,765	122,555	26,287
Nova Scotia	2,015	16,621	33,031	59,203	196,569	34,646
New Brunswick	-254	16,216	31,415	55,857	194,839	39,448
Quebec	2,253	13,235	38,775	73,661	150,998	42,486
Ontario	-3,363	4,472	26,785	62,453	170,666	27,536
Manitoba	-1,064	9,728	30,031	65,754	221,610	35,836
Saskatchewan	1,176	11,307	25,832	60,707	146,032	18,893
Alberta	-1,174	9,138	29,738	64,031	259,601	29,525
British Columbia	-4,222	6,369	22,390	49,947	169,547	25,241
Net operating income adjusted for CCA						
Canada	-4,933	-96	9,225	24,770	82,938	8,860
Newfoundland and Labrador	-5,382	-6,931	-3,625	x	70,040	10,964
Prince Edward Island	-7,383	-3,389	2,303	-8,566	23,399	-544
Nova Scotia	-1,722	1,178 ^E	16,046	30,955	122,562	17,554
New Brunswick	-4,636	5,979	12,053	16,441	80,187	13,196
Quebec	-1,681	4,139	18,888	38,311	73,619	19,878
Ontario	-7,469	-4,078	8,787	26,658	68,697	7,202
Manitoba	-4,879	672	9,756	26,005	87,453	11,372
Saskatchewan	-2,476	2,037	5,426	14,236	34,151	2,938
Alberta	-5,499	-1,637	7,811	19,454	141,301	9,636
British Columbia	-8,629	-2,670	5,458	21,174	64,663	5,033

Table 8-2
Average operating revenues and expenses by revenue class and farm type, Canada

	2004					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Number of farms						
Crop production	46,455 ^A	20,470 ^A	23,275 ^A	10,305 ^A	6,335 ^A	106,835 ^A
Oilseed and grain farming	31,320 ^A	15,515 ^A	18,845 ^A	8,090 ^A	3,720 ^A	77,485 ^A
Potato farming	395 ^D	145 ^C	185 ^B	220 ^B	550 ^A	1,495 ^B
Other vegetable (except potato) and melon farming	885 ^B	505 ^C	520 ^B	270 ^B	385 ^A	2,565 ^A
Fruit and tree nut farming	2,250 ^A	975 ^A	950 ^A	375 ^B	300 ^B	4,850 ^A
Greenhouse, nursery and floriculture production	1,250 ^C	515 ^C	720 ^B	445 ^B	950 ^A	3,875 ^A
Other crop farming	10,355 ^A	2,810 ^A	2,060 ^A	915 ^A	435 ^A	16,570 ^A
Animal production	40,810 ^A	15,060 ^A	17,690 ^A	11,065 ^A	9,415 ^A	94,040 ^A
Beef cattle ranching and farming, including feedlots	31,380 ^A	11,105 ^A	9,045 ^A	2,830 ^A	2,280 ^A	56,640 ^A
Dairy cattle and milk production	745 ^D	1,085 ^B	5,650 ^A	5,510 ^A	2,605 ^A	15,595 ^A
Hog and pig farming	835 ^C	530 ^C	1,025 ^B	1,150 ^A	2,160 ^A	5,700 ^A
Poultry and egg production	615 ^C	235 ^D	510 ^B	1,045 ^A	1,835 ^A	4,250 ^A
Other animal production	7,225 ^A	2,100 ^B	1,450 ^B	535 ^B	535 ^A	11,840 ^A
Total	87,260 ^A	35,530 ^A	40,960 ^A	21,375 ^A	15,750 ^A	200,870 ^A
	Average per farm (\$)					
Total operating revenues						
Crop production	25,403 ^A	72,181 ^A	160,695 ^A	343,766 ^A	1,235,547 ^A	166,284 ^A
Oilseed and grain farming	26,305 ^A	72,387 ^A	160,845 ^A	342,470 ^A	863,488 ^A	141,396 ^A
Potato farming	26,001 ^B	70,652 ^A	168,868 ^A	364,571 ^A	1,449,523 ^A	619,287 ^B
Other vegetable (except potato) and melon farming	27,813 ^A	70,643 ^A	161,225 ^A	348,084 ^A	1,412,845 ^A	307,043 ^A
Fruit and tree nut farming	25,142 ^A	70,997 ^A	159,296 ^A	345,143 ^A	1,258,941 ^A	160,337 ^A
Greenhouse, nursery and floriculture production	24,561 ^A	68,598 ^A	163,482 ^A	351,272 ^A	2,583,458 ^A	721,390 ^A
Other crop farming	22,606 ^A	72,440 ^A	158,024 ^A	345,238 ^A	1,020,351 ^A	91,805 ^A
Animal production	24,404 ^A	71,218 ^A	163,663 ^A	350,978 ^A	1,657,496 ^A	260,062 ^A
Beef cattle ranching and farming, including feedlots	24,541 ^A	70,905 ^A	152,242 ^A	342,889 ^A	2,156,851 ^A	155,729 ^A
Dairy cattle and milk production	30,771 ^B	77,574 ^A	179,773 ^A	348,526 ^A	869,467 ^A	340,336 ^A
Hog and pig farming	27,680 ^B	72,509 ^A	176,708 ^A	368,175 ^A	2,063,347 ^A	898,544 ^A
Poultry and egg production	23,486 ^B	75,142 ^A	181,750 ^A	369,426 ^A	1,584,806 ^A	804,466 ^A
Other animal production	22,849 ^A	68,834 ^A	156,725 ^A	346,004 ^A	1,978,103 ^A	150,469 ^A
Total	24,936 ^A	71,773 ^A	161,977 ^A	347,501 ^A	1,487,822 ^A	210,184 ^A
Total operating expenses						
Crop production	23,871 ^A	60,797 ^A	131,906 ^A	279,576 ^A	1,056,948 ^A	140,386 ^A
Oilseed and grain farming	24,455 ^A	61,262 ^A	131,768 ^A	275,376 ^A	696,143 ^A	116,322 ^A
Potato farming	24,471 ^B	62,347 ^B	157,912 ^A	341,321 ^A	1,256,937 ^A	542,695 ^B
Other vegetable (except potato) and melon farming	24,344 ^B	57,635 ^B	139,939 ^A	301,588 ^A	1,250,410 ^A	269,459 ^A
Fruit and tree nut farming	25,657 ^A	60,437 ^A	134,439 ^A	293,911 ^A	1,089,965 ^A	139,359 ^A
Greenhouse, nursery and floriculture production	25,925 ^B	58,135 ^B	140,818 ^A	313,936 ^A	2,359,214 ^A	656,944 ^A
Other crop farming	21,407 ^A	59,302 ^A	124,401 ^A	273,552 ^A	842,055 ^A	76,026 ^A
Animal production	28,088 ^A	64,477 ^A	133,809 ^A	286,619 ^A	1,463,834 ^A	227,998 ^A
Beef cattle ranching and farming, including feedlots	27,325 ^A	64,208 ^A	128,514 ^A	296,008 ^A	1,998,260 ^A	143,445 ^A
Dairy cattle and milk production	20,722 ^C	61,148 ^A	134,825 ^A	265,071 ^A	685,265 ^A	262,184 ^A
Hog and pig farming	23,248 ^B	61,939 ^B	147,666 ^A	333,245 ^A	1,885,163 ^A	817,137 ^A
Poultry and egg production	21,470 ^B	59,468 ^B	154,746 ^A	316,531 ^A	1,387,499 ^A	701,859 ^A
Other animal production	33,290 ^B	68,877 ^B	145,786 ^A	300,503 ^A	1,539,404 ^A	133,596 ^A
Total	25,843 ^A	62,356 ^A	132,727 ^A	283,223 ^A	1,300,217 ^A	181,400 ^A
Net operating income						
Crop production	1,532	11,384	28,789	64,190	178,599	25,898
Oilseed and grain farming	1,850	11,125	29,077	67,094	167,345	25,074
Potato farming	1,530	8,306	10,956	23,250	192,586	76,592
Other vegetable (except potato) and melon farming	3,469	13,008	21,286	46,495	162,435	37,584
Fruit and tree nut farming	-514	10,561	24,857	51,232	168,976	20,978
Greenhouse, nursery and floriculture production	-1,364	10,462	22,664	37,336	224,244	64,446
Other crop farming	1,198	13,138	33,623	71,687	178,296	15,779
Animal production	-3,685	6,742	29,854	64,360	193,662	32,064
Beef cattle ranching and farming, including feedlots	-2,785	6,697	23,728	46,882	158,591	12,284
Dairy cattle and milk production	10,049	16,426	44,948	83,455	184,202	78,152
Hog and pig farming	4,432	10,570	29,043	34,930	178,185	81,407
Poultry and egg production	2,016	15,673	27,004	52,895	197,307	102,608
Other animal production	-10,441	-43	10,939	45,501	438,699	16,873
Total	-908	9,416	29,249	64,278	187,605	28,784

Table 8-2 – continued

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

	2004					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
	Average per farm (\$)					
Net operating income adjusted for CCA						
Crop production	-2,301	1,875	7,577	18,252	57,611	6,185
Oilseed and grain farming	-1,605	1,850	7,038	18,202	53,001	5,875
Potato farming	-3,073 E	-1,340 E	-5,776	-25,743	27,286	4,636
Other vegetable (except potato) and melon farming	-369	8,095	7,519	22,236	62,222	14,755
Fruit and tree nut farming	-4,166	2,771	12,743	23,776	95,892	8,780
Greenhouse, nursery and floriculture production	-5,424	F	8,414	15,400	74,805	20,029
Other crop farming	-3,760	959	11,092	27,008	67,612	2,453
Animal production	-7,929	-2,775	11,394	30,838	99,973	11,899
Beef cattle ranching and farming, including feedlots	-7,269	-3,318	5,489	18,107	88,451	662
Dairy cattle and milk production	5,982	8,754	25,521	44,935	84,528	40,130
Hog and pig farming	1,884	1,476	10,031	4,145	62,904	26,891
Poultry and egg production	-3,318 E	7,111	12,537	28,557	122,949	61,522
Other animal production	-13,760	-8,090	-6,171	14,493	294,896	3,420
Total	-4,933	-96	9,225	24,770	82,938	8,860

Table 9-1

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

	2004					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						\$	%
Crop production	29,025 A	44,185 A	15,380 A	10,630 A	7,610 A	106,835 A	25,898	27.2
Oilseed and grain farming	20,430 A	31,520 A	11,810 A	8,395 A	5,335 A	77,485 A	25,074	26.4
Potato farming	405 C	405 D	135 C	155 B	385 A	1,495 B	76,592	27.1
Other vegetable (except potato) and melon farming	625 B	1,080 B	315 D	275 C	275 B	2,565 A	37,584	24.4
Fruit and tree nut farming	1,455 B	2,000 A	735 B	345 B	295 B	4,850 A	20,978	30.0
Greenhouse, nursery and floriculture production	980 B	1,410 B	475 C	350 B	655 A	3,875 A	64,446	25.3
Other crop farming	5,130 A	7,775 A	1,905 B	1,100 B	655 B	16,570 A	15,779	31.0
Animal production	31,205 A	30,980 A	11,670 A	10,960 A	9,215 A	94,040 A	32,064	33.2
Beef cattle ranching and farming, including feedlots	22,825 A	22,700 A	6,050 A	3,160 A	1,920 A	56,640 A	12,284	40.3
Dairy cattle and milk production	925 B	2,220 B	3,130 A	5,240 A	4,095 A	15,595 A	78,152	5.9
Hog and pig farming	1,125 B	1,270 B	900 B	1,085 A	1,325 A	5,700 A	81,407	19.7
Poultry and egg production	660 B	765 B	615 B	920 B	1,290 A	4,250 A	102,608	15.5
Other animal production	5,665 A	4,035 B	985 C	565 B	590 A	11,840 A	16,873	47.8
Total	60,230 A	75,170 A	27,050 A	21,595 A	16,830 A	200,870 A	28,784	30.0

**Table 9-2
Distribution of farms by net operating income, province and farm type — Newfoundland and Labrador**

	2004						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					\$	%	
Crop production	50^A	60^A	x	x	x	130^A	10,149	38.5
Oilseed and grain farming	x	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	x	x	x	0	45 ^A	5,491	x
Fruit and tree nut farming	x	x	0	0	0	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	50 ^A	19,980	x
Other crop farming	x	x	x	0	x	x	x	x
Animal production	30^A	30^A	x	x	x	105^A	62,177	28.6
Beef cattle ranching and farming, including feedlots	x	x	0	x	0	x	x	x
Dairy cattle and milk production	x	x	x	x	x	40 ^A	84,096	x
Hog and pig farming	x	x	0	0	0	x	x	x
Poultry and egg production	x	x	0	x	x	x	x	x
Other animal production	x	x	0	0	0	x	x	x
Total	80^A	85^A	x	25^A	x	240^A	33,442	33.3

**Table 9-3
Distribution of farms by net operating income, province and farm type — Prince Edward Island**

	2004						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					\$	%	
Crop production	235^A	150^B	60^B	65^B	70^A	585^A	24,010	40.2
Oilseed and grain farming	30 ^D	35 ^D	x	x	x	80 ^C	3,857	37.5
Potato farming	140 ^A	65 ^B	40 ^B	60 ^B	60 ^A	355 ^A	33,581	39.4
Other vegetable (except potato) and melon farming	x	x	x	x	x	40 ^A	16,055	x
Fruit and tree nut farming	30 ^D	x	x	x	x	55 ^C	8,500	54.5
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	x	x	x	x	0	40 ^C	11,277	x
Animal production	290^A	250^A	100^A	115^A	70^A	815^A	27,874	35.6
Beef cattle ranching and farming, including feedlots	185 ^B	150 ^B	x	x	x	375 ^A	703	49.3
Dairy cattle and milk production	25 ^B	40 ^B	55 ^B	85 ^A	40 ^A	245 ^A	60,317	10.2
Hog and pig farming	35 ^C	x	x	x	x	90 ^B	50,997	38.9
Poultry and egg production	x	x	x	x	x	30 ^A	77,297	x
Other animal production	35 ^D	30 ^D	x	x	x	80 ^C	9,014	43.8
Total	520^A	395^A	155^A	185^A	135^A	1,400^A	26,287	37.1

Table 9-4
Distribution of farms by net operating income, province and farm type — Nova Scotia

	2004						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						\$	%	
Crop production	205^C	545^B	165^C	50^B	45^B	1,010^A	21,776	20.3
Oilseed and grain farming	x	x	x	0	x	30 ^E	5,284 ^E	x
Potato farming	x	x	0	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	35 ^E	x	x	x	65 ^C	17,418	x
Fruit and tree nut farming	75 ^D	280 ^C	95 ^C	30 ^B	x	505 ^B	28,965	14.9
Greenhouse, nursery and floriculture production	50 ^E	160 ^D	45 ^D	x	x	275 ^C	15,906	18.2
Other crop farming	45 ^E	55 ^E	x	x	x	115 ^D	11,304	39.1
Animal production	400^B	395^B	130^B	175^A	160^A	1,270^A	44,918	31.5
Beef cattle ranching and farming, including feedlots	250 ^B	235 ^C	40 ^D	x	x	540 ^B	2,775	46.3
Dairy cattle and milk production	x	40 ^C	50 ^B	90 ^B	85 ^A	285 ^A	92,357	x
Hog and pig farming	x	x	x	x	x	65 ^C	39,308	x
Poultry and egg production	x	25 ^E	x	30 ^B	40 ^A	135 ^B	143,185	x
Other animal production	100 ^D	75 ^D	x	30 ^D	x	245 ^C	29,340	40.8
Total	610^B	940^A	300^B	220^A	210^A	2,275^A	34,646	26.8

Table 9-5
Distribution of farms by net operating income, province and farm type — New Brunswick

	2004						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						\$	%	
Crop production	190^B	305^B	90^B	70^A	110^A	755^A	37,967	25.2
Oilseed and grain farming	x	x	x	x	x	35 ^D	25,937	x
Potato farming	55 ^A	40 ^A	30 ^C	30 ^A	80 ^A	235 ^A	75,768	23.4
Other vegetable (except potato) and melon farming	x	x	x	x	x	45 ^D	19,407	x
Fruit and tree nut farming	50 ^C	85 ^C	30 ^C	x	x	180 ^B	13,080	27.8
Greenhouse, nursery and floriculture production	x	65 ^D	x	x	x	110 ^C	25,525	x
Other crop farming	40 ^D	75 ^C	x	x	x	155 ^B	26,297	25.8
Animal production	285^B	330^B	125^B	115^A	100^A	960^A	40,577	29.7
Beef cattle ranching and farming, including feedlots	205 ^B	210 ^B	45 ^D	x	x	475 ^A	5,049	43.2
Dairy cattle and milk production	x	30 ^B	55 ^A	80 ^A	60 ^A	240 ^A	81,431	x
Hog and pig farming	x	x	x	x	x	55 ^C	85,206	x
Poultry and egg production	x	x	x	x	x	65 ^B	181,950	x
Other animal production	45 ^D	55 ^D	x	x	x	125 ^C	3,912	36.0
Total	480^A	640^A	220^B	180^A	205^A	1,715^A	39,448	28.0

**Table 9-6
Distribution of farms by net operating income, province and farm type — Quebec**

	2004						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					\$	%	
Crop production	2,310 A	5,055 A	1,385 B	975 B	690 A	10,405 A	25,242	22.2
Oilseed and grain farming	860 B	1,470 B	540 B	515 B	285 B	3,675 A	25,969	23.4
Potato farming	55 D	105 E	F	40 D	55 C	290 C	44,683	19.0
Other vegetable (except potato) and melon farming	150 D	390 C	105 D	85 D	95 B	840 B	44,477	17.9
Fruit and tree nut farming	160 C	375 C	155 D	70 D	45 D	805 B	31,442	19.9
Greenhouse, nursery and floriculture production	170 D	320 C	100 D	90 C	110 B	790 B	47,883	21.5
Other crop farming	910 B	2,395 B	435 C	175 D	95 C	4,010 A	13,439	22.7
Animal production	2,650 A	4,520 A	2,535 A	3,990 A	2,815 A	16,520 A	53,351	16.0
Beef cattle ranching and farming, including feedlots	1,290 B	2,505 B	455 B	340 C	200 B	4,785 A	16,817	27.0
Dairy cattle and milk production	280 B	825 B	1,530 A	2,925 A	1,820 A	7,375 A	75,486	3.8
Hog and pig farming	265 B	345 C	310 C	490 B	455 A	1,855 A	62,183	14.3
Poultry and egg production	130 D	170 D	105 D	165 C	300 A	880 B	128,883	14.8
Other animal production	690 B	675 C	135 D	70 D	45 D	1,620 B	9,599	42.6
Total	4,955 A	9,580 A	3,915 A	4,965 A	3,500 A	26,920 A	42,486	18.4

**Table 9-7
Distribution of farms by net operating income, province and farm type — Ontario**

	2004						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					\$	%	
Crop production	7,415 A	8,200 A	2,245 B	1,755 B	1,510 A	21,125 A	23,809	35.1
Oilseed and grain farming	4,990 A	5,815 A	1,420 B	1,030 B	630 B	13,885 A	15,080	35.9
Potato farming	F	F	x	x	50 D	305 E	30,821 E	32.8
Other vegetable (except potato) and melon farming	275 C	380 D	140 E	130 D	125 B	1,055 B	38,074	26.1
Fruit and tree nut farming	445 C	370 D	145 D	120 D	95 C	1,165 B	16,577	38.2
Greenhouse, nursery and floriculture production	365 D	470 D	145 E	105 C	310 A	1,390 B	93,897	26.3
Other crop farming	1,240 C	1,035 C	390 C	370 C	290 C	3,325 B	28,284	37.3
Animal production	7,835 A	6,360 A	2,845 B	2,695 A	2,485 A	22,235 A	31,078	35.2
Beef cattle ranching and farming, including feedlots	4,675 B	3,450 B	725 B	345 B	235 B	9,425 A	6,443	49.6
Dairy cattle and milk production	390 C	1,070 C	1,165 B	1,560 B	1,300 A	5,485 A	71,827	7.1
Hog and pig farming	455 C	535 D	355 D	310 B	350 B	2,020 B	53,933	22.5
Poultry and egg production	240 C	265 C	290 D	380 C	520 A	1,690 A	92,501	14.2
Other animal production	2,075 B	1,050 C	310 D	95 D	90 D	3,615 B	-7,928	57.4
Total	15,255 A	14,565 A	5,095 A	4,455 A	4,000 A	43,365 A	27,536	35.2

**Table 9-8
Distribution of farms by net operating income, province and farm type — Manitoba**

	2004						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					\$	%	
Crop production	2,380^A	3,620^A	1,695^A	1,390^A	1,105^A	10,200^A	38,060	23.3
Oilseed and grain farming	2,040 ^A	2,985 ^A	1,585 ^A	1,325 ^A	995 ^A	8,930 ^A	37,712	22.8
Potato farming	x	x	0	x	75 ^A	105 ^A	301,614	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	35 ^D	78,931	x
Fruit and tree nut farming	x	x	0	x	0	30 ^D	6,408	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	75 ^A	58,896	x
Other crop farming	285 ^C	565 ^C	95 ^C	40 ^C	x	1,020 ^B	11,390	27.9
Animal production	3,085^A	2,920^A	970^A	780^A	730^A	8,490^A	33,167	36.3
Beef cattle ranching and farming, including feedlots	2,585 ^A	2,370 ^A	630 ^A	300 ^B	140 ^A	6,020 ^A	8,318	42.9
Dairy cattle and milk production	45 ^C	60 ^D	95 ^C	125 ^B	160 ^A	485 ^A	87,488	9.3
Hog and pig farming	140 ^D	145 ^C	85 ^B	120 ^A	255 ^A	755 ^A	163,653	18.5
Poultry and egg production	30 ^B	45 ^C	40 ^E	90 ^B	65 ^A	270 ^A	86,667	11.1
Other animal production	285 ^C	290 ^C	120 ^D	150 ^C	105 ^B	960 ^B	43,501	29.7
Total	5,470^A	6,535^A	2,670^A	2,170^A	1,840^A	18,685^A	35,836	29.3

**Table 9-9
Distribution of farms by net operating income, province and farm type — Saskatchewan**

	2004						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					\$	%	
Crop production	9,125^A	14,855^A	5,600^A	3,335^A	1,810^A	34,710^A	20,683	26.3
Oilseed and grain farming	8,385 ^A	14,025 ^A	5,305 ^A	3,185 ^A	1,770 ^A	32,680 ^A	21,226	25.7
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	F	x	0	0	F	F	x
Fruit and tree nut farming	x	x	x	0	x	x	x	x
Greenhouse, nursery and floriculture production	x	40 ^D	x	x	x	90 ^C	21,441	x
Other crop farming	705 ^C	740 ^C	270 ^D	125 ^D	x	1,865 ^B	10,823	37.8
Animal production	4,915^A	5,525^A	1,610^B	825^B	470^A	13,340^A	14,238	36.8
Beef cattle ranching and farming, including feedlots	4,350 ^A	4,900 ^A	1,410 ^B	635 ^B	220 ^A	11,515 ^A	7,377	37.8
Dairy cattle and milk production	x	x	40 ^E	60 ^C	60 ^B	200 ^B	79,097	x
Hog and pig farming	50 ^B	F	x	x	45 ^A	230 ^D	114,939	21.7
Poultry and egg production	x	x	F	x	30 ^A	140 ^D	76,378	x
Other animal production	480 ^D	495 ^D	85 ^E	75 ^D	115 ^D	1,260 ^C	41,363	38.1
Total	14,035^A	20,380^A	7,205^A	4,155^A	2,275^A	48,055^A	18,893	29.2

Table 9-10
Distribution of farms by net operating income, province and farm type — Alberta

	2004						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					\$	%	
Crop production	5,685^A	9,425^A	3,490^A	2,635^A	1,915^A	23,160^A	30,398	24.5
Oilseed and grain farming	4,005 ^B	6,870 ^A	2,880 ^B	2,275 ^A	1,620 ^A	17,655 ^A	33,820	22.7
Potato farming	x	x	x	x	45 ^B	85 ^B	282,535	x
Other vegetable (except potato) and melon farming	x	x	0	x	x	45 ^D	83,903	x
Fruit and tree nut farming	x	x	0	0	0	x	x	x
Greenhouse, nursery and floriculture production	155 ^E	F	25 ^D	30 ^D	65 ^C	385 ^D	42,249	40.3
Other crop farming	1,490 ^B	2,415 ^B	565 ^C	320 ^C	175 ^C	4,970 ^B	12,745	30.0
Animal production	9,480^A	8,985^A	2,875^B	1,780^A	1,750^A	24,870^A	28,712	38.1
Beef cattle ranching and farming, including feedlots	7,880 ^A	7,840 ^A	2,485 ^B	1,350 ^B	1,045 ^A	20,600 ^A	19,950	38.3
Dairy cattle and milk production	75 ^D	50 ^D	65 ^D	125 ^B	275 ^A	590 ^A	120,293	12.7
Hog and pig farming	130 ^D	75 ^D	90 ^E	105 ^E	160 ^A	545 ^B	124,779	23.9
Poultry and egg production	55 ^C	55 ^D	45 ^D	100 ^C	90 ^B	350 ^B	120,898	15.7
Other animal production	1,335 ^C	965 ^D	200 ^E	105 ^E	180 ^B	2,785 ^B	43,548	47.9
Total	15,170^A	18,405^A	6,365^A	4,420^A	3,665^A	48,025^A	29,525	31.6

Table 9-11
Distribution of farms by net operating income, province and farm type — British Columbia

	2004						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					\$	%	
Crop production	1,440^A	1,965^A	630^A	340^A	370^A	4,745^A	26,305	30.3
Oilseed and grain farming	105 ^C	285 ^C	65 ^D	35 ^B	30 ^C	520 ^B	17,863	20.2
Potato farming	x	30 ^E	x	x	x	80 ^C	65,480	x
Other vegetable (except potato) and melon farming	90 ^D	160 ^C	35 ^C	25 ^C	30 ^C	340 ^B	25,259	26.5
Fruit and tree nut farming	670 ^A	830 ^B	300 ^B	130 ^B	125 ^B	2,060 ^A	18,963	32.5
Greenhouse, nursery and floriculture production	150 ^B	220 ^C	120 ^C	85 ^B	135 ^A	695 ^A	72,122	21.6
Other crop farming	405 ^B	460 ^B	105 ^C	55 ^C	25 ^D	1,055 ^A	11,760	38.4
Animal production	2,225^A	1,655^A	475^B	465^A	610^A	5,440^A	24,306	40.9
Beef cattle ranching and farming, including feedlots	1,395 ^A	1,030 ^A	235 ^B	155 ^B	70 ^B	2,890 ^A	1,526	48.3
Dairy cattle and milk production	55 ^B	85 ^D	65 ^C	170 ^B	290 ^A	670 ^A	114,284	8.2
Hog and pig farming	x	x	x	x	x	75 ^B	119,763	x
Poultry and egg production	145 ^B	155 ^C	65 ^B	100 ^B	205 ^A	670 ^A	78,950	21.6
Other animal production	600 ^B	380 ^C	100 ^D	25 ^D	x	1,135 ^B	-9,246	52.9
Total	3,665^A	3,630^A	1,095^A	810^A	975^A	10,185^A	25,241	36.0

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

	2004						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					\$	%	
Crop production	17,615 A	27,145 A	1,685 C	...	...	46,455 A	1,532	37.9
Oilseed and grain farming	11,765 A	18,265 A	1,285 C	...	...	31,320 A	1,850	37.6
Potato farming	F	240 E	x	...	...	395 D	1,530	34.2
Other vegetable (except potato) and melon farming	305 C	575 C	x	...	...	885 B	3,469	34.5
Fruit and tree nut farming	910 B	1,290 B	55 D	...	...	2,250 A	-514	40.4
Greenhouse, nursery and floriculture production	505 D	735 C	x	...	...	1,250 C	-1,364	40.4
Other crop farming	4,010 B	6,035 B	310 E	...	...	10,355 A	1,198	38.7
Animal production	21,445 A	18,375 A	980 D	...	...	40,810 A	-3,685	52.5
Beef cattle ranching and farming, including feedlots	16,405 A	14,325 A	655 D	...	...	31,380 A	-2,785	52.3
Dairy cattle and milk production	100 C	530 D	F	...	...	745 D	10,049	13.4
Hog and pig farming	325 D	460 D	F	...	...	835 C	4,432	38.9
Poultry and egg production	300 C	265 C	F	...	...	615 C	2,016	48.8
Other animal production	4,330 B	2,790 B	F	...	...	7,225 A	-10,441	59.9
Total	39,065 A	45,525 A	2,665 B	...	...	87,260 A	-908	44.8

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

	2004						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					\$	%	
Crop production	5,060 A	9,810 A	4,840 A	765 C	...	20,470 A	11,384	24.7
Oilseed and grain farming	3,900 A	7,605 A	3,430 A	585 D	...	15,515 A	11,125	25.1
Potato farming	35 B	80 D	F	x	...	145 C	8,306	24.1
Other vegetable (except potato) and melon farming	100 D	295 D	F	x	...	505 C	13,008	19.8
Fruit and tree nut farming	255 B	410 B	290 C	25 D	...	975 A	10,561	26.2
Greenhouse, nursery and floriculture production	115 D	270 D	125 E	x	...	515 C	10,462	22.3
Other crop farming	650 C	1,165 B	865 B	125 E	...	2,810 A	13,138	23.1
Animal production	4,465 A	6,975 A	3,140 A	475 C	...	15,060 A	6,742	29.6
Beef cattle ranching and farming, including feedlots	3,385 A	5,320 A	2,090 B	300 D	...	11,105 A	6,697	30.5
Dairy cattle and milk production	155 D	490 C	420 C	25 E	...	1,085 B	16,426	14.3
Hog and pig farming	160 E	220 C	F	F	...	530 C	10,570	30.2
Poultry and egg production	50 D	95 D	85 E	x	...	235 D	15,673	21.3
Other animal production	730 C	845 C	425 D	100 E	...	2,100 B	-43	34.8
Total	9,530 A	16,775 A	7,975 A	1,245 B	...	35,530 A	9,416	26.8

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

	2004						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					\$	%	
Crop production	4,100 A	5,885 A	7,085 A	5,425 A	775 B	23,275 A	28,789	17.6
Oilseed and grain farming	3,300 A	4,740 A	5,805 A	4,410 A	590 B	18,845 A	29,077	17.5
Potato farming	55 B	45 D	45 B	30 C	x	185 B	10,956	29.7
Other vegetable (except potato) and melon farming	120 C	140 C	135 C	115 E	x	520 B	21,286	23.1
Fruit and tree nut farming	175 D	235 B	320 B	180 B	40 D	950 A	24,857	18.4
Greenhouse, nursery and floriculture production	125 C	245 C	215 C	95 D	30 E	720 B	22,664	17.4
Other crop farming	320 B	475 C	555 B	590 B	110 D	2,060 A	33,623	15.5
Animal production	2,960 A	4,085 A	5,250 A	4,850 A	550 B	17,690 A	29,854	16.7
Beef cattle ranching and farming, including feedlots	1,905 A	2,470 A	2,650 A	1,775 A	255 B	9,045 A	23,728	21.1
Dairy cattle and milk production	370 C	880 B	1,785 A	2,465 A	150 C	5,650 A	44,948	6.5
Hog and pig farming	170 C	275 C	325 C	220 C	40 E	1,025 B	29,043	16.6
Poultry and egg production	75 D	145 D	130 D	135 E	x	510 B	27,004	14.7
Other animal production	435 C	320 C	355 C	260 C	85 E	1,450 B	10,939	30.0
Total	7,055 A	9,965 A	12,330 A	10,275 A	1,330 B	40,960 A	29,249	17.2

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

	2004						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					\$	%	
Crop production	1,405 A	1,105 A	1,445 A	3,570 A	2,780 A	10,305 A	64,190	13.6
Oilseed and grain farming	1,020 A	790 A	1,120 A	2,875 A	2,285 A	8,090 A	67,094	12.6
Potato farming	70 B	x	x	60 C	45 D	220 B	23,250	31.8
Other vegetable (except potato) and melon farming	45 E	50 D	45 D	75 C	40 D	270 B	46,495	16.7
Fruit and tree nut farming	80 D	45 D	60 C	110 D	90 C	375 B	51,232	21.3
Greenhouse, nursery and floriculture production	100 C	110 D	70 C	110 C	60 D	445 B	37,336	22.5
Other crop farming	100 C	80 C	135 C	335 B	260 B	915 A	71,687	10.9
Animal production	1,205 A	1,085 A	1,680 A	4,075 A	3,030 A	11,065 A	64,360	10.9
Beef cattle ranching and farming, including feedlots	610 B	410 B	435 B	720 A	645 B	2,830 A	46,882	21.6
Dairy cattle and milk production	195 B	270 C	700 B	2,400 A	1,945 A	5,510 A	83,455	3.5
Hog and pig farming	170 B	200 B	240 B	385 B	155 B	1,150 A	34,930	14.8
Poultry and egg production	105 C	140 D	230 B	415 B	155 C	1,045 A	52,895	10.0
Other animal production	120 D	70 D	70 C	145 B	125 B	535 B	45,501	22.4
Total	2,605 A	2,185 A	3,115 A	7,650 A	5,815 A	21,375 A	64,278	12.2

Table 10-5
Distribution of farms by net operating income, revenue class and farm type, Canada — Gross operating revenues of \$500,000 and over

	2004						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					\$	%	
Crop production	850 A	245 B	325 A	865 A	4,050 A	6,335 A	178,599	13.4
Oilseed and grain farming	445 A	115 B	165 B	525 A	2,470 A	3,720 A	167,345	12.0
Potato farming	105 B	x	30 C	60 B	330 A	550 A	192,586	19.1
Other vegetable (except potato) and melon farming	55 C	x	30 D	65 C	225 B	385 A	162,435	14.3
Fruit and tree nut farming	50 C	x	x	40 C	170 B	300 B	168,976	16.7
Greenhouse, nursery and floriculture production	135 B	60 D	55 C	130 B	565 A	950 A	224,244	14.2
Other crop farming	60 C	x	x	50 D	285 B	435 A	178,296	13.8
Animal production	1,125 A	460 A	630 A	1,555 A	5,645 A	9,415 A	193,662	11.9
Beef cattle ranching and farming, including feedlots	520 A	175 B	210 B	360 A	1,020 A	2,280 A	158,591	22.8
Dairy cattle and milk production	115 B	45 D	110 C	345 B	2,000 A	2,605 A	184,202	4.4
Hog and pig farming	300 A	115 B	170 B	445 A	1,130 A	2,160 A	178,185	13.9
Poultry and egg production	135 B	110 C	120 B	355 A	1,120 A	1,835 A	197,307	7.4
Other animal production	55 C	x	25 D	55 C	375 A	535 A	438,699	10.3
Total	1,970 A	710 A	955 A	2,425 A	9,690 A	15,750 A	187,605	12.5

Table 11-1
Average operating revenues and expenses by province (or region) for selected farm types — Oilseed and grain farming

	2004							
	Atlantic provinces	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	150^B	3,675^A	13,885^A	8,930^A	32,680^A	17,655^A	520^B	77,485^A
Distribution by province (%)	0.2	4.7	17.9	11.5	42.2	22.8	0.7	100.0
	Average per farm (\$)							
Total operating revenues	94,822^B	171,307^A	113,701^A	196,710^A	126,662^A	157,519^A	110,756^B	141,396^A
Total crop revenues	54,917^B	106,272^A	81,010^A	146,170^A	81,295^A	103,836^A	82,837^B	95,004^A
Total grains and oilseeds	48,583 ^B	101,697 ^A	76,710 ^A	142,980 ^A	80,064 ^A	99,237 ^A	76,068 ^B	92,025 ^A
Total other crops	6,334 ^E	4,575 ^B	4,300 ^B	3,190 ^A	1,230 ^A	4,600 ^A	6,769 ^C	2,979 ^A
Potatoes	x	F	24 ^B	262 ^B	x	110 ^D	x	66 ^B
Fruits	x	F	73 ^D	21 ^D	1 ^A	1 ^A	x	26 ^D
Vegetables	x	2,178 ^C	1,648 ^B	77 ^B	35 ^B	65 ^D	F	442 ^B
Tobacco	0	x	F	0	x	0	0	F
Greenhouse, nursery and floriculture products	x	x	93 ^D	104 ^D	81 ^A	58 ^E	x	79 ^B
Forage crops (including seeds)	F	1,641 ^B	2,032 ^B	2,620 ^A	1,108 ^A	3,931 ^A	6,261 ^C	2,156 ^A
Other crops	x	412 ^D	116 ^C	107 ^C	4 ^D	434 ^C	0	153 ^B
Total livestock and product revenues	1,735^C	4,767^B	5,280^A	10,186^A	6,068^A	11,195^A	3,485^D	7,482^A
Cattle	1,158 ^C	1,762 ^C	3,067 ^B	8,187 ^A	5,532 ^A	9,608 ^A	2,259 ^D	6,116 ^A
Hogs	x	867 ^D	653 ^C	1,155 ^A	251 ^B	742 ^A	x	574 ^A
Poultry and eggs	x	271 ^E	547 ^D	261 ^C	80 ^B	261 ^A	x	235 ^B
Dairy products and subsidies	x	1,773 ^D	886 ^C	307 ^B	82 ^A	353 ^C	0	393 ^B
Other livestock and products	0	F	126 ^C	276 ^B	123 ^B	231 ^B	53 ^B	164 ^A
Program payments and insurance proceeds	14,321^B	35,322^A	11,866^A	18,707^A	20,673^A	19,618^A	7,797^B	19,224^A
Total other revenues	23,850^C	24,946^A	15,545^A	21,648^A	18,627^A	22,871^A	16,637^B	19,686^A
Custom work and machine rental	14,303 ^B	18,803 ^B	11,425 ^A	6,038 ^A	4,343 ^A	6,498 ^B	4,978 ^C	7,007 ^A
Rental income	5,412 ^D	2,394 ^C	1,842 ^B	1,409 ^B	1,888 ^A	6,321 ^A	6,264 ^C	2,895 ^A
Miscellaneous revenues	4,135 ^C	3,749 ^B	2,278 ^A	14,201 ^A	12,395 ^A	10,051 ^A	5,395 ^B	9,784 ^A
Total operating expenses	85,697^B	145,338^A	98,621^A	158,998^A	105,436^A	123,699^A	92,892^B	116,322^A
Total crop expenses	18,813^C	41,203^A	29,705^A	62,599^A	38,710^A	41,483^A	32,922^B	40,525^A
Fertilizer and lime	7,781 ^B	18,616 ^A	12,568 ^A	30,494 ^A	17,186 ^A	21,784 ^A	18,897 ^B	19,002 ^A
Pesticides	5,032 ^D	6,131 ^A	6,860 ^A	20,147 ^A	15,626 ^A	12,763 ^A	8,091 ^B	13,404 ^A
Seed and plants	5,562 ^C	16,088 ^A	10,107 ^A	11,819 ^A	5,796 ^A	6,755 ^A	5,835 ^B	7,969 ^A
Other crop expenses	438 ^C	368 ^C	170 ^B	140 ^A	103 ^B	180 ^C	100 ^E	150 ^A
Total livestock expenses	1,671^D	3,964^C	3,978^A	5,316^A	2,980^A	7,213^A	2,499^D	4,433^A
Cattle purchases	F	1,294 ^E	1,300 ^B	2,144 ^A	1,349 ^A	3,577 ^A	F	1,932 ^A
Hog purchases	0	F	183 ^C	258 ^A	31 ^C	114 ^A	x	109 ^B
Poultry and egg purchases	x	F	93 ^D	x	x	88 ^D	x	48 ^C
Other livestock purchases	0	F	F	68 ^B	43 ^C	78 ^D	0	51 ^B
Feed, supplements, straw and bedding	844 ^B	2,107 ^B	2,072 ^A	2,283 ^A	1,177 ^A	2,755 ^A	1,246 ^C	1,868 ^A
Veterinary fees, medicine and breeding fees	171 ^E	336 ^D	276 ^B	526 ^A	368 ^A	594 ^A	189 ^D	418 ^A
Other livestock expenses	x	7 ^E	16 ^D	x	x	7 ^C	x	6 ^C
Total machinery expenses	17,477^B	20,409^A	15,025^A	25,415^A	19,296^A	19,994^A	15,468^B	19,419^A
Small tools	230 ^C	234 ^B	460 ^A	545 ^A	582 ^A	587 ^A	291 ^B	538 ^A
Net fuel expenses, machinery, truck, auto	6,736 ^B	8,245 ^A	6,511 ^A	11,857 ^A	9,272 ^A	8,733 ^A	6,604 ^B	8,881 ^A
Repairs, licenses and insurance	10,511 ^B	11,930 ^A	8,053 ^A	13,013 ^A	9,442 ^A	10,673 ^A	8,573 ^B	9,999 ^A
Total general expenses	47,736^B	79,763^A	49,913^A	65,668^A	44,450^A	55,010^A	42,003^B	51,945^A
Salaries (including CPP, QPP, EI)	14,461 ^C	8,798 ^B	6,992 ^A	10,617 ^A	5,593 ^A	8,116 ^A	13,165 ^C	7,217 ^A
Rent	3,266 ^D	7,731 ^A	8,629 ^A	11,100 ^A	5,039 ^A	6,747 ^A	3,553 ^C	6,884 ^A
Insurance	2,611 ^C	4,546 ^A	2,992 ^A	2,796 ^A	1,834 ^A	2,950 ^A	2,037 ^B	2,538 ^A
Utilities	2,640 ^B	6,295 ^A	2,802 ^A	2,799 ^A	2,398 ^A	3,278 ^A	1,726 ^B	2,898 ^A
Custom work and machine rental	9,095 ^C	14,266 ^A	9,525 ^A	10,577 ^A	7,059 ^A	9,320 ^A	6,895 ^B	8,766 ^A
Net interest expenses	5,977 ^C	14,736 ^A	7,385 ^A	8,600 ^A	6,474 ^A	8,036 ^A	4,406 ^B	7,615 ^A
Net property taxes	1,447 ^B	5,095 ^A	2,557 ^A	4,460 ^A	4,468 ^A	2,322 ^A	1,900 ^B	3,643 ^A
Building and fence repairs	1,853 ^C	3,241 ^A	1,989 ^A	1,815 ^A	1,137 ^A	1,813 ^A	1,509 ^C	1,625 ^A
Marketing expenses	1,291 ^E	1,321 ^C	1,013 ^A	3,576 ^A	2,551 ^A	2,619 ^A	1,673 ^B	2,342 ^A
Miscellaneous expenses	5,095 ^B	13,734 ^A	6,030 ^A	9,328 ^A	7,899 ^A	9,809 ^A	5,141 ^B	8,417 ^A
Net operating income	9,125	25,969	15,080	37,712	21,226	33,820	17,863	25,074
Adjustment for capital cost allowance (CCA)	13,223 ^B	21,499 ^A	15,167 ^A	24,669 ^A	17,128 ^A	23,006 ^A	19,268 ^B	19,200 ^A
Net operating income adjusted for CCA	-4,098	4,470	-87	13,043	4,098	10,813	-1,404	5,875
	Operating margins per dollar of revenue							
Operating margin	0.10	0.15	0.13	0.19	0.17	0.21	0.16	0.18
Operating margin adjusted for CCA	-0.04	0.03	0.00	0.07	0.03	0.07	-0.01	0.04

Table 11-2
Average operating revenues and expenses by province (or region) for selected farm types — Potato farming

	2004										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	355 ^A	x	235 ^A	290 ^C	305 ^E	105 ^A	x	85 ^B	80 ^C	1,495 ^B
Distribution by province (%)	x	23.7	x	15.7	19.4	20.4	7.0	x	5.7	5.4	100.0
	Average per farm (\$)										
Total operating revenues	x	552,311 ^A	x	571,117 ^A	380,680 ^C	364,115 ^E	1,802,263 ^A	x	1,507,241 ^B	447,366 ^C	619,287 ^B
Total crop revenues	x	455,040 ^A	x	471,500 ^A	301,403 ^C	327,071 ^E	1,628,698 ^A	x	1,281,830 ^B	348,883 ^C	525,265 ^B
Total grains and oilseeds	x	21,883 ^A	x	18,742 ^A	16,929 ^C	14,640 ^E	286,117 ^A	x	100,879 ^B	9,644 ^D	42,034 ^B
Total other crops	x	433,157 ^A	x	452,759 ^A	284,474 ^C	312,430 ^E	1,342,581 ^A	x	1,180,950 ^B	339,239 ^C	483,231 ^B
Potatoes	x	428,104 ^A	x	440,657 ^A	282,186 ^C	297,360 ^E	1,324,579 ^A	x	1,128,754 ^B	299,210 ^C	469,480 ^B
Fruits	x	x	x	x	x	x	x	x	0	x	273 ^C
Vegetables	x	1,014 ^D	x	7,508 ^B	1,715 ^E	12,500 ^E	x	x	11,397 ^C	33,898 ^D	8,058 ^B
Tobacco	x	0	x	0	x	0	0	x	x	0	x
Greenhouse, nursery and floriculture products	x	x	x	x	0	x	0	x	x	x	402 ^C
Forage crops (including seeds)	x	3,950 ^A	x	x	407 ^E	1,166 ^E	8,242 ^A	x	18,351 ^B	1,806 ^D	3,797 ^B
Other crops	x	0	x	x	0	0	0	x	21,595 ^B	0	x
Total livestock and product revenues	x	31,262 ^A	x	11,944 ^A	F	3,004 ^E	29,445 ^A	x	x	5,910 ^E	13,343 ^B
Cattle	x	22,406 ^A	x	8,873 ^A	F	F	7,173 ^B	x	x	5,669 ^E	8,153 ^B
Hogs	x	x	x	x	0	x	x	x	0	x	x
Poultry and eggs	x	311 ^D	x	x	x	x	x	x	0	x	726 ^E
Dairy products and subsidies	x	5,917 ^B	x	x	x	0	0	x	0	0	2,256 ^C
Other livestock and products	x	x	x	x	0	0	x	x	x	F	x
Program payments and insurance proceeds	x	46,188 ^A	x	63,711 ^A	58,681 ^C	20,125 ^E	75,514 ^A	x	x	34,990 ^D	53,013 ^B
Total other revenues	x	19,821 ^A	x	23,962 ^A	16,521 ^D	13,916 ^D	68,605 ^A	x	80,223 ^B	57,584 ^D	27,666 ^B
Custom work and machine rental	x	16,081 ^A	x	14,406 ^A	10,311 ^D	8,223 ^D	34,018 ^A	x	40,576 ^B	45,732 ^D	17,369 ^B
Rental income	x	1,977 ^B	x	2,416 ^A	1,705 ^D	3,841 ^E	17,231 ^A	x	26,841 ^B	x	5,196 ^B
Miscellaneous revenues	x	1,763 ^A	x	7,140 ^A	4,505 ^D	F	17,356 ^A	x	12,807 ^B	x	5,101 ^B
Total operating expenses	x	518,731 ^A	x	495,350 ^A	335,997 ^C	333,295 ^E	1,500,648 ^A	x	1,224,706 ^B	381,887 ^C	542,695 ^B
Total crop expenses	x	178,164 ^A	x	172,403 ^A	126,717 ^C	134,494 ^E	489,552 ^A	x	356,867 ^B	93,292 ^C	185,426 ^B
Fertilizer and lime	x	74,727 ^A	x	62,584 ^A	47,787 ^C	46,680 ^E	154,663 ^A	x	123,688 ^B	27,452 ^C	66,457 ^B
Pesticides	x	57,346 ^A	x	56,375 ^A	29,200 ^C	33,361 ^E	174,290 ^A	x	101,985 ^B	19,850 ^C	55,280 ^B
Seed and plants	x	34,265 ^A	x	46,457 ^A	35,594 ^C	39,084 ^E	147,163 ^A	x	119,804 ^B	33,090 ^C	51,222 ^B
Other crop expenses	x	11,825 ^A	x	6,987 ^A	14,136 ^C	15,369 ^E	13,435 ^A	x	11,391 ^B	12,899 ^D	12,467 ^B
Total livestock expenses	x	21,152 ^A	x	4,699 ^A	F	1,998 ^E	19,699 ^A	x	3,384 ^B	3,119 ^D	8,516 ^B
Cattle purchases	x	14,405 ^B	x	x	168 ^D	x	x	x	x	x	4,499 ^B
Hog purchases	x	x	x	x	0	x	x	x	0	x	x
Poultry and egg purchases	x	53 ^D	x	x	x	0	x	x	0	0	134 ^D
Other livestock purchases	x	x	x	0	0	0	x	x	x	x	26 ^D
Feed, supplements, straw and bedding	x	5,693 ^A	x	1,397 ^B	F	1,141 ^E	7,339 ^A	x	x	684 ^C	2,719 ^B
Veterinary fees, medicine and breeding fees	x	892 ^A	x	410 ^A	F	129 ^E	518 ^B	x	F	431 ^E	419 ^B
Other livestock expenses	x	x	x	0	x	0	0	x	0	0	x
Total machinery expenses	x	68,906 ^A	x	76,773 ^A	41,904 ^C	38,141 ^D	176,072 ^A	x	130,105 ^B	40,986 ^C	67,676 ^B
Small tools	x	317 ^B	x	274 ^B	242 ^E	F	458 ^A	x	482 ^C	280 ^C	321 ^B
Net fuel expenses, machinery, truck, auto	x	28,462 ^A	x	29,633 ^A	14,465 ^C	14,904 ^D	68,726 ^A	x	44,658 ^B	15,238 ^C	25,989 ^B
Repairs, licenses and insurance	x	40,128 ^A	x	46,866 ^A	27,198 ^C	22,909 ^D	106,888 ^A	x	84,965 ^B	25,469 ^C	41,365 ^B
Total general expenses	x	250,509 ^A	x	241,475 ^A	165,221 ^C	158,661 ^E	815,326 ^A	x	734,349 ^B	244,489 ^C	281,078 ^B
Salaries (including CPP, QPP, EI)	x	93,549 ^A	x	108,793 ^A	66,208 ^C	57,925 ^E	268,373 ^A	x	202,346 ^B	102,858 ^C	102,066 ^B
Rent	x	30,531 ^A	x	15,153 ^A	8,045 ^C	19,416 ^E	110,753 ^A	x	108,032 ^B	19,969 ^C	31,129 ^B
Insurance	x	11,370 ^A	x	13,467 ^A	8,237 ^C	5,648 ^E	33,414 ^A	x	33,093 ^B	6,806 ^C	12,267 ^B
Utilities	x	9,496 ^A	x	11,437 ^A	7,073 ^C	6,290 ^E	31,850 ^A	x	43,214 ^B	9,884 ^D	12,245 ^B
Custom work and machine rental	x	23,598 ^A	x	14,937 ^A	18,371 ^C	27,513 ^E	155,309 ^A	x	128,128 ^B	51,059 ^D	39,349 ^B
Net interest expenses	x	40,253 ^A	x	37,525 ^A	19,153 ^C	18,494 ^E	94,524 ^A	x	82,648 ^B	11,866 ^C	35,768 ^B
Net property taxes	x	3,705 ^A	x	2,973 ^A	5,149 ^C	2,517 ^D	14,718 ^A	x	6,505 ^B	3,183 ^C	4,576 ^B
Building and fence repairs	x	5,380 ^A	x	7,945 ^A	6,176 ^D	3,510 ^D	18,046 ^A	x	18,228 ^B	5,135 ^C	7,206 ^B
Marketing expenses	x	13,665 ^A	x	12,079 ^A	8,221 ^C	7,034 ^E	32,274 ^A	x	43,677 ^B	14,250 ^D	14,120 ^B
Miscellaneous expenses	x	18,960 ^A	x	17,166 ^A	18,589 ^C	10,313 ^E	56,065 ^A	x	68,478 ^B	19,479 ^C	22,354 ^B
Net operating income	x	33,581	x	75,768	44,683	30,821 ^E	301,614	x	282,535	65,480	76,592
Adjustment for capital cost allowance (CCA)	x	56,567 ^A	x	76,493 ^A	44,396 ^C	40,677 ^D	193,627 ^A	x	223,168 ^B	41,588 ^C	71,956 ^B
Net operating income adjusted for CCA	x	-22,987	x	-726	287	-9,857 ^E	107,987	x	59,367	23,892	4,636
	Operating margins per dollar of revenue										
Operating margin	x	0.06	x	0.13	0.12	0.08	0.17	x	0.19	0.15	0.12
Operating margin adjusted for CCA	x	-0.04	x	0.00	0.00	-0.03	0.06	x	0.04	0.05	0.01

Table 11-3
Average operating revenues and expenses by province (or region) for selected farm types — Other vegetable (except potato) and melon farming

	2004					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	210^B	840^B	1,055^B	125^D	340^B	2,565^A
Distribution by province (%)	8.2	32.7	41.1	4.9	13.3	100.0
	Average per farm (\$)					
Total operating revenues	133,490^A	352,855^B	335,912^B	352,405^D	192,906^B	307,043^A
Total crop revenues	112,194^B	317,984^B	294,917^B	323,477^D	181,848^B	274,197^A
Total grains and oilseeds	1,432 ^C	5,408 ^C	29,804 ^C	19,272 ^D	x	15,156 ^B
Total other crops	110,762 ^B	312,576 ^B	265,113 ^B	304,205 ^D	x	259,041 ^A
Potatoes	3,433 ^B	x	5,371 ^D	14,911 ^D	6,313 ^D	4,591 ^B
Fruits	2,245 ^C	2,304 ^D	3,453 ^B	3,299 ^D	8,476 ^C	3,643 ^B
Vegetables	102,021 ^B	305,554 ^B	247,050 ^B	275,888 ^D	165,347 ^B	245,069 ^A
Tobacco	0	x	F	0	x	F
Greenhouse, nursery and floriculture products	1,730 ^C	1,561 ^E	4,209 ^C	x	1,059 ^D	3,012 ^B
Forage crops (including seeds)	1,333 ^B	F	374 ^E	196 ^E	273 ^D	491 ^D
Other crops	0	929 ^E	2,788 ^C	x	0	1,451 ^C
Total livestock and product revenues	2,680^C	F	3,064^D	1,164^E	732^E	1,789^C
Cattle	2,045 ^C	x	958 ^D	1,065 ^E	202 ^C	687 ^C
Hogs	x	0	x	x	x	27 ^C
Poultry and eggs	x	F	1,554 ^D	x	F	763 ^D
Dairy products and subsidies	x	x	x	0	x	F
Other livestock and products	179 ^B	x	140 ^E	x	F	94 ^D
Program payments and insurance proceeds	8,646^B	21,702^B	22,556^B	15,731^D	6,528^C	18,696^B
Total other revenues	9,970^B	12,684^B	15,375^C	12,032^D	3,798^C	12,361^B
Custom work and machine rental	5,794 ^B	8,607 ^B	9,223 ^C	6,798 ^D	1,551 ^C	7,608 ^B
Rental income	362 ^B	1,551 ^D	2,603 ^C	3,195 ^E	829 ^D	1,875 ^B
Miscellaneous revenues	3,814 ^C	2,526 ^B	3,549 ^B	2,040 ^D	1,419 ^D	2,879 ^B
Total operating expenses	118,496^B	308,379^B	297,838^B	294,651^D	167,647^B	269,459^A
Total crop expenses	29,145^B	93,099^B	86,457^B	70,402^D	41,036^B	77,202^A
Fertilizer and lime	7,963 ^B	17,485 ^B	22,757 ^B	12,734 ^D	11,852 ^B	17,911 ^A
Pesticides	5,618 ^B	11,185 ^B	16,731 ^B	11,344 ^D	5,481 ^B	12,273 ^A
Seed and plants	9,120 ^B	23,140 ^B	27,907 ^B	24,597 ^D	10,941 ^B	22,432 ^A
Other crop expenses	6,445 ^B	41,289 ^B	19,061 ^B	21,727 ^D	12,761 ^B	24,585 ^A
Total livestock expenses	1,527^C	477^D	2,385^D	1,404^D	784^D	1,433^C
Cattle purchases	492 ^C	74 ^D	374 ^D	x	x	261 ^C
Hog purchases	0	0	x	0	0	x
Poultry and egg purchases	x	x	F	x	x	F
Other livestock purchases	x	34 ^C	89 ^E	0	40 ^C	56 ^D
Feed, supplements, straw and bedding	829 ^C	332 ^E	1,467 ^D	F	582 ^D	885 ^D
Veterinary fees, medicine and breeding fees	150 ^D	29 ^E	150 ^D	85 ^D	81 ^C	98 ^C
Other livestock expenses	0	x	x	0	0	x
Total machinery expenses	16,937^A	29,165^B	31,353^B	31,849^D	15,435^B	27,395^A
Small tools	313 ^B	266 ^D	524 ^C	548 ^D	372 ^C	404 ^B
Net fuel expenses, machinery, truck, auto	7,196 ^A	9,463 ^B	12,584 ^B	11,358 ^D	6,307 ^B	10,241 ^A
Repairs, licenses and insurance	9,428 ^A	19,436 ^B	18,245 ^B	19,943 ^D	8,756 ^B	16,750 ^A
Total general expenses	70,887^B	185,638^B	177,644^B	190,995^D	110,392^B	163,429^A
Salaries (including CPP, QPP, EI)	36,271 ^B	94,743 ^B	75,826 ^B	93,572 ^D	62,838 ^B	77,976 ^A
Rent	2,878 ^B	7,582 ^B	22,363 ^C	7,026 ^D	8,225 ^B	13,351 ^B
Insurance	2,155 ^B	6,185 ^B	5,482 ^B	6,497 ^D	2,012 ^B	5,033 ^A
Utilities	3,501 ^B	9,121 ^B	8,369 ^B	12,317 ^D	5,470 ^B	8,035 ^A
Custom work and machine rental	7,500 ^B	21,634 ^C	20,570 ^B	16,342 ^E	11,701 ^C	18,483 ^B
Net interest expenses	5,704 ^B	11,682 ^B	11,960 ^C	10,357 ^D	4,755 ^B	10,332 ^B
Net property taxes	827 ^B	4,300 ^B	3,084 ^B	2,464 ^C	1,363 ^B	3,040 ^A
Building and fence repairs	2,709 ^B	5,915 ^B	4,078 ^C	5,798 ^D	2,414 ^C	4,430 ^A
Marketing expenses	3,716 ^B	8,687 ^B	12,004 ^B	20,662 ^D	2,769 ^D	9,462 ^B
Miscellaneous expenses	5,626 ^B	15,790 ^B	13,908 ^B	15,960 ^D	8,845 ^B	13,287 ^A
Net operating income	14,994	44,477	38,074	57,753	25,259	37,584
Adjustment for capital cost allowance (CCA)	11,995 ^A	23,587 ^B	26,716 ^B	32,293 ^D	11,929 ^B	22,830 ^A
Net operating income adjusted for CCA	2,999	20,890	11,358	25,460	13,330	14,755
	Operating margins per dollar of revenue					
Operating margin	0.11	0.13	0.11	0.16	0.13	0.12
Operating margin adjusted for CCA	0.02	0.06	0.03	0.07	0.07	0.05

Table 11-4
Average operating revenues and expenses by province (or region) for selected farm types — Fruit and tree nut farming

	2004					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	755^A	805^B	1,165^B	60^C	2,060^A	4,850^A
Distribution by province (%)	15.6	16.6	24.0	1.2	42.5	100.0
	Average per farm (\$)					
Total operating revenues	120,187^A	161,730^B	214,282^B	56,183^C	146,854^A	160,337^A
Total crop revenues	94,567^A	135,187^B	176,578^B	42,269^D	132,689^A	136,649^A
Total grains and oilseeds	522 ^C	x	2,342 ^C	450 ^C	x	851 ^B
Total other crops	94,045 ^A	x	174,236 ^B	41,818 ^D	x	135,798 ^A
Potatoes	x	F	F	x	27 ^D	192 ^E
Fruits	87,994 ^A	128,097 ^B	166,208 ^B	40,131 ^D	129,410 ^A	130,525 ^A
Vegetables	4,874 ^C	3,013 ^C	5,573 ^D	F	2,123 ^B	3,513 ^B
Tobacco	x	x	0	0	x	0
Greenhouse, nursery and floriculture products	F	679 ^E	F	x	952 ^D	946 ^D
Forage crops (including seeds)	254 ^D	159 ^D	F	x	88 ^E	209 ^D
Other crops	245 ^B	1,656 ^E	F	0	x	412 ^E
Total livestock and product revenues	1,398^B	F	1,436^D	x	1,442^E	1,333^C
Cattle	808 ^C	F	F	x	x	410 ^C
Hogs	x	0	x	0	x	x
Poultry and eggs	x	x	x	x	x	316 ^B
Dairy products and subsidies	x	x	x	0	x	x
Other livestock and products	182 ^D	F	F	0	25 ^D	F
Program payments and insurance proceeds	7,338^B	14,935^C	19,021^B	x	7,075^A	11,250^A
Total other revenues	16,885^B	10,671^C	17,247^C	F	5,647^B	11,105^A
Custom work and machine rental	10,695 ^B	5,062 ^D	7,001 ^C	x	3,051 ^B	5,598 ^B
Rental income	615 ^C	1,398 ^D	1,931 ^D	x	1,035 ^C	1,255 ^B
Miscellaneous revenues	5,575 ^C	4,211 ^D	8,315 ^D	1,136 ^B	1,560 ^A	4,251 ^B
Total operating expenses	97,086^A	130,288^B	197,705^B	47,512^C	127,891^A	139,359^A
Total crop expenses	17,260^A	29,172^B	41,188^B	9,301^D	22,036^A	26,947^A
Fertilizer and lime	3,316 ^A	6,211 ^B	7,131 ^B	1,833 ^C	5,430 ^A	5,597 ^A
Pesticides	7,560 ^A	6,677 ^B	12,153 ^B	1,464 ^C	4,096 ^A	6,977 ^A
Seed and plants	3,067 ^B	6,612 ^B	7,535 ^B	3,441 ^D	4,907 ^A	5,521 ^A
Other crop expenses	3,317 ^B	9,672 ^C	14,369 ^B	F	7,602 ^A	8,852 ^A
Total livestock expenses	966^C	460^E	1,164^D	449^C	1,280^C	1,056^B
Cattle purchases	280 ^D	F	x	x	x	x
Hog purchases	0	0	0	0	0	0
Poultry and egg purchases	x	x	x	x	x	x
Other livestock purchases	36 ^D	F	F	0	F	120 ^E
Feed, supplements, straw and bedding	526 ^C	199 ^D	715 ^D	378 ^C	655 ^D	570 ^C
Veterinary fees, medicine and breeding fees	117 ^B	F	F	x	92 ^D	86 ^C
Other livestock expenses	x	x	0	0	x	x
Total machinery expenses	12,807^A	13,887^B	16,595^B	7,708^B	10,691^A	12,941^A
Small tools	284 ^B	379 ^D	579 ^C	568 ^C	409 ^A	428 ^A
Net fuel expenses, machinery, truck, auto	4,853 ^A	4,853 ^B	6,574 ^B	3,494 ^C	3,722 ^A	4,773 ^A
Repairs, licenses and insurance	7,670 ^A	8,655 ^B	9,442 ^B	3,645 ^B	6,559 ^A	7,741 ^A
Total general expenses	66,053^A	86,770^B	138,759^B	30,054^C	93,883^A	98,414^A
Salaries (including CPP, QPP, EI)	29,910 ^A	32,669 ^B	68,442 ^B	11,494 ^D	41,243 ^A	44,251 ^A
Rent	1,462 ^B	3,149 ^C	3,731 ^C	683 ^D	3,995 ^A	3,355 ^A
Insurance	1,684 ^A	3,180 ^B	4,373 ^B	807 ^B	2,041 ^A	2,723 ^A
Utilities	1,970 ^A	3,712 ^B	5,032 ^B	2,580 ^D	2,484 ^A	3,225 ^A
Custom work and machine rental	11,472 ^B	14,646 ^B	18,801 ^C	3,120 ^C	15,580 ^A	15,408 ^A
Net interest expenses	7,659 ^B	8,153 ^B	10,278 ^D	3,596 ^D	11,059 ^B	9,766 ^B
Net property taxes	703 ^B	2,165 ^B	1,974 ^B	997 ^A	2,178 ^A	1,883 ^A
Building and fence repairs	1,577 ^B	3,223 ^B	3,891 ^C	800 ^B	2,120 ^A	2,630 ^A
Marketing expenses	4,019 ^B	3,452 ^C	8,224 ^C	142 ^C	3,652 ^B	4,736 ^B
Miscellaneous expenses	5,597 ^A	12,420 ^B	14,013 ^B	5,834 ^D	9,531 ^A	10,437 ^A
Net operating income	23,101	31,442	16,577	8,671	18,963	20,978
Adjustment for capital cost allowance (CCA)	10,403 ^A	13,500 ^B	16,042 ^B	5,287 ^C	10,360 ^A	12,198 ^A
Net operating income adjusted for CCA	12,698	17,942	535	3,383	8,603	8,780
	Operating margins per dollar of revenue					
Operating margin	0.19	0.19	0.08	0.15	0.13	0.13
Operating margin adjusted for CCA	0.11	0.11	0.00	0.06	0.06	0.05

Table 11-5
Average operating revenues and expenses by province (or region) for selected farm types — Greenhouse, nursery and floriculture production

	2004					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	450^B	790^B	1,390^B	545^C	695^A	3,875^A
Distribution by province (%)	11.6	20.4	35.9	14.1	17.9	100.0
	Average per farm (\$)					
Total operating revenues	244,564^B	451,086^B	1,066,914^B	366,216^C	921,937^A	721,390^A
Total crop revenues	214,019^B	428,836^B	1,011,300^B	345,515^C	886,836^A	684,100^A
Total grains and oilseeds	x	2,194 ^D	1,577 ^C	x	x	1,478 ^B
Total other crops	x	426,642 ^B	1,009,723 ^B	x	x	682,621 ^A
Potatoes	117 ^B	x	x	F	x	230 ^C
Fruits	3,335 ^C	F	2,524 ^D	235 ^D	1,521 ^C	1,725 ^C
Vegetables	733 ^C	3,437 ^D	4,900 ^E	x	2,819 ^C	3,191 ^D
Tobacco	x	x	x	0	0	x
Greenhouse, nursery and floriculture products	207,961 ^B	421,566 ^B	1,001,651 ^B	341,573 ^C	882,338 ^A	677,085 ^A
Forage crops (including seeds)	362 ^D	F	123 ^C	478 ^E	F	191 ^C
Other crops	x	F	0	x	x	x
Total livestock and product revenues	5,951^D	1,161^B	693^E	2,334^D	353^E	1,566^B
Cattle	F	x	F	2,211 ^D	F	863 ^D
Hogs	x	0	0	0	x	x
Poultry and eggs	x	x	x	x	F	367 ^B
Dairy products and subsidies	x	0	x	x	x	x
Other livestock and products	x	x	F	91 ^E	x	F
Program payments and insurance proceeds	5,143^C	12,944^B	29,966^B	10,788^E	12,391^B	17,751^A
Total other revenues	19,451^B	8,145^C	24,956^B	7,578^B	22,357^B	17,973^A
Custom work and machine rental	11,064 ^B	4,162 ^D	14,929 ^C	4,068 ^C	16,855 ^C	11,104 ^B
Rental income	1,008 ^C	1,128 ^D	3,300 ^C	702 ^D	3,169 ^C	2,203 ^B
Miscellaneous revenues	7,379 ^C	2,855 ^C	6,727 ^B	2,808 ^C	2,332 ^B	4,667 ^B
Total operating expenses	225,856^B	403,203^B	973,017^B	325,172^C	849,816^A	656,944^A
Total crop expenses	69,993^B	132,663^B	322,371^B	98,752^C	281,583^A	215,646^A
Fertilizer and lime	10,625 ^B	17,898 ^B	41,498 ^B	16,836 ^C	49,522 ^A	31,091 ^A
Pesticides	5,329 ^B	5,096 ^B	19,218 ^B	9,671 ^C	11,100 ^A	11,922 ^A
Seed and plants	43,314 ^B	84,457 ^B	174,898 ^B	57,240 ^C	153,453 ^A	120,799 ^A
Other crop expenses	10,726 ^B	25,212 ^B	86,757 ^B	15,005 ^C	67,507 ^B	51,834 ^A
Total livestock expenses	3,664^D	1,541^C	435^D	783^D	273^D	1,053^B
Cattle purchases	318 ^C	x	x	163 ^E	x	175 ^B
Hog purchases	x	0	0	0	0	x
Poultry and egg purchases	x	0	x	x	0	89 ^B
Other livestock purchases	x	94 ^B	F	x	x	25 ^B
Feed, supplements, straw and bedding	2,018 ^D	x	277 ^D	460 ^D	228 ^D	609 ^B
Veterinary fees, medicine and breeding fees	244 ^D	66 ^B	F	130 ^E	25 ^C	95 ^D
Other livestock expenses	x	0	x	0	0	x
Total machinery expenses	14,242^B	23,267^B	40,461^B	17,465^B	28,063^A	28,446^A
Small tools	382 ^C	212 ^D	484 ^C	664 ^D	233 ^B	397 ^B
Net fuel expenses, machinery, truck, auto	4,871 ^B	7,871 ^B	12,520 ^B	6,035 ^B	9,884 ^A	9,298 ^A
Repairs, licenses and insurance	8,989 ^B	15,184 ^B	27,458 ^B	10,766 ^C	17,946 ^A	18,751 ^A
Total general expenses	137,958^B	245,733^B	609,750^B	208,172^C	539,897^B	411,798^A
Salaries (including CPP, QPP, EI)	71,066 ^B	126,025 ^B	298,221 ^B	114,013 ^C	263,294 ^B	204,592 ^A
Rent	1,042 ^C	4,287 ^B	13,262 ^B	2,645 ^C	18,210 ^B	9,417 ^A
Insurance	3,100 ^B	6,644 ^B	13,089 ^B	5,134 ^C	9,236 ^A	8,804 ^A
Utilities	12,876 ^B	33,129 ^B	114,905 ^B	26,425 ^C	70,741 ^B	65,996 ^A
Custom work and machine rental	5,518 ^B	12,605 ^B	26,213 ^B	11,993 ^D	37,532 ^B	21,086 ^A
Net interest expenses	8,915 ^B	12,581 ^B	36,200 ^B	12,607 ^C	47,482 ^B	26,943 ^A
Net property taxes	944 ^B	3,858 ^B	3,444 ^B	2,513 ^C	3,736 ^A	3,161 ^A
Building and fence repairs	3,804 ^B	9,940 ^B	18,478 ^B	5,928 ^C	12,496 ^A	12,193 ^A
Marketing expenses	18,153 ^C	12,507 ^B	40,270 ^B	6,399 ^C	36,255 ^B	26,555 ^A
Miscellaneous expenses	12,540 ^B	24,157 ^B	45,669 ^B	20,515 ^C	40,913 ^A	33,051 ^A
Net operating income	18,707	47,883	93,897	41,044	72,122	64,446
Adjustment for capital cost allowance (CCA)	20,657 ^D	25,712 ^B	61,552 ^B	24,498 ^C	62,217 ^B	44,416 ^A
Net operating income adjusted for CCA	-1,949	22,171	32,345	16,545	9,904	20,029
	Operating margins per dollar of revenue					
Operating margin	0.08	0.11	0.09	0.11	0.08	0.09
Operating margin adjusted for CCA	-0.01	0.05	0.03	0.05	0.01	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

	2004											
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farms	x	375 ^A	540 ^B	475 ^A	4,785 ^A	9,425 ^A	6,020 ^A	11,515 ^A	20,600 ^A	2,890 ^A	56,640 ^A	
Distribution by province (%)	x	0.7	1.0	0.8	8.4	16.6	10.6	20.3	36.4	5.1	100.0	
		Average per farm (\$)										
Total operating revenues	x	118,442 ^B	59,670 ^A	46,993 ^A	174,212 ^A	124,273 ^A	95,503 ^A	106,972 ^A	223,873 ^A	102,844 ^A	155,729 ^A	
Total crop revenues	x	x	4,307 ^B	1,379 ^B	4,514 ^B	7,291 ^A	7,728 ^A	9,761 ^A	11,372 ^A	3,562 ^B	8,805 ^A	
Total grains and oilseeds	x	x	412 ^D	299 ^C	2,747 ^B	5,639 ^B	6,132 ^A	8,319 ^A	8,033 ^A	807 ^B	6,491 ^A	
Total other crops	x	x	3,894 ^B	1,080 ^B	1,767 ^B	1,652 ^B	1,597 ^A	1,442 ^B	3,338 ^A	2,755 ^B	2,315 ^A	
Potatoes	x	x	x	x	F	x	x	x	x	x	x	
Fruits	x	x	2,145 ^C	x	F	14 ^B	x	F	x	F	34 ^C	
Vegetables	x	x	127 ^D	58 ^C	38 ^C	130 ^E	7 ^A	3 ^A	x	x	30 ^D	
Tobacco	x	0	0	0	0	x	0	0	0	x	x	
Greenhouse, nursery and floriculture products	x	x	x	x	F	22 ^A	14 ^A	4 ^A	F	F	27 ^C	
Forage crops (including seeds)	x	641 ^B	747 ^C	970 ^B	1,133 ^C	1,357 ^B	1,551 ^A	1,432 ^B	2,979 ^A	2,471 ^B	2,007 ^A	
Other crops	x	0	x	0	449 ^D	116 ^E	x	x	66 ^A	x	89 ^C	
Total livestock and product revenues	x	90,032 ^B	31,909 ^B	27,020 ^A	110,249 ^A	92,132 ^A	59,931 ^A	65,506 ^A	152,810 ^A	67,411 ^A	104,490 ^A	
Cattle	x	87,194 ^B	31,371 ^B	26,537 ^A	107,077 ^A	89,093 ^A	59,350 ^A	65,099 ^A	151,057 ^A	66,414 ^A	102,855 ^A	
Hogs	x	466 ^D	x	90 ^C	641 ^C	1,539 ^B	100 ^B	24 ^C	1,163 ^C	x	755 ^B	
Poultry and eggs	x	51 ^C	F	x	777 ^B	522 ^B	x	x	89 ^D	101 ^E	212 ^B	
Dairy products and subsidies	x	x	x	x	1,580 ^B	522 ^C	x	x	152 ^D	x	326 ^A	
Other livestock and products	x	x	189 ^B	211 ^B	174 ^D	455 ^C	362 ^D	299 ^C	349 ^B	382 ^B	341 ^B	
Program payments and insurance proceeds	x	11,334 ^B	10,257 ^B	6,971 ^B	48,507 ^A	13,696 ^A	17,934 ^A	19,403 ^A	28,204 ^A	13,277 ^A	23,394 ^A	
Total other revenues	x	x	13,198 ^B	11,624 ^B	10,941 ^B	11,155 ^A	9,910 ^A	12,303 ^A	31,487 ^A	18,594 ^A	19,040 ^A	
Custom work and machine rental	x	7,487 ^B	3,774 ^D	3,165 ^D	5,595 ^B	7,820 ^B	6,403 ^A	6,986 ^A	21,419 ^A	9,216 ^A	12,249 ^A	
Rental income	x	x	336 ^D	97 ^E	783 ^D	609 ^B	723 ^C	1,930 ^B	6,099 ^A	2,159 ^D	2,975 ^A	
Miscellaneous revenues	x	3,392 ^C	9,088 ^C	8,361 ^B	4,563 ^B	2,725 ^B	2,784 ^A	3,387 ^A	3,970 ^B	7,218 ^B	3,816 ^A	
Total operating expenses	x	117,738 ^B	56,895 ^A	41,944 ^A	157,395 ^A	117,830 ^A	87,185 ^A	99,596 ^A	203,922 ^A	101,318 ^A	143,445 ^A	
Total crop expenses	x	5,254 ^A	4,107 ^B	2,462 ^B	5,387 ^A	6,137 ^A	8,111 ^A	8,199 ^A	8,527 ^A	4,222 ^A	7,416 ^A	
Fertilizer and lime	x	2,540 ^A	2,287 ^B	1,382 ^B	2,330 ^A	2,683 ^A	4,485 ^A	3,558 ^A	4,950 ^A	2,534 ^A	3,823 ^A	
Pesticides	x	x	406 ^C	129 ^C	533 ^B	1,087 ^A	1,689 ^A	2,774 ^A	1,784 ^A	372 ^B	1,647 ^A	
Seed and plants	x	x	644 ^B	332 ^B	1,898 ^A	2,025 ^A	1,422 ^A	1,485 ^A	89 ^D	845 ^A	1,542 ^A	
Other crop expenses	x	1,070 ^C	771 ^B	619 ^B	626 ^B	342 ^B	516 ^A	382 ^A	327 ^B	470 ^B	405 ^A	
Total livestock expenses	x	70,173 ^B	18,584 ^B	12,902 ^B	92,327 ^A	72,796 ^A	34,398 ^A	40,266 ^A	129,134 ^A	40,114 ^A	81,530 ^A	
Cattle purchases	x	56,955 ^B	13,217 ^C	7,904 ^B	52,660 ^A	51,741 ^A	20,675 ^A	25,745 ^A	87,082 ^A	20,628 ^A	53,792 ^A	
Hog purchases	x	x	F	x	582 ^B	446 ^E	x	4 ^E	223 ^C	5 ^D	210 ^C	
Poultry and egg purchases	x	x	x	x	178 ^B	99 ^B	F	F	41 ^E	F	52 ^C	
Other livestock purchases	x	x	74 ^D	70 ^D	22 ^D	197 ^B	100 ^E	117 ^C	163 ^C	128 ^B	137 ^B	
Feed, supplements, straw and bedding	x	11,154 ^D	4,129 ^B	4,094 ^B	35,671 ^A	18,189 ^A	11,448 ^A	12,278 ^A	38,383 ^A	16,869 ^A	24,724 ^A	
Veterinary fees, medicine and breeding fees	x	1,698 ^A	1,109 ^B	804 ^B	3,209 ^A	2,081 ^A	2,122 ^A	2,108 ^A	3,213 ^A	2,347 ^A	2,588 ^A	
Other livestock expenses	x	x	x	x	6 ^C	43 ^B	x	7 ^C	29 ^B	104 ^C	26 ^A	
Total machinery expenses	x	11,180 ^A	10,774 ^A	10,089 ^A	12,001 ^A	10,565 ^A	15,300 ^A	15,832 ^A	15,810 ^A	14,912 ^A	14,391 ^A	
Small tools	x	213 ^B	381 ^C	208 ^C	356 ^B	456 ^A	531 ^A	647 ^A	638 ^A	510 ^A	559 ^A	
Net fuel expenses, machinery, truck, auto	x	5,301 ^A	4,706 ^A	4,266 ^A	4,447 ^A	4,620 ^A	7,512 ^A	7,899 ^A	6,971 ^A	6,704 ^A	6,543 ^A	
Repairs, licenses and insurance	x	5,667 ^A	5,687 ^A	5,616 ^A	7,197 ^A	5,489 ^A	7,257 ^A	7,286 ^A	8,202 ^A	7,699 ^A	7,289 ^A	
Total general expenses	x	31,131 ^A	23,429 ^B	16,490 ^A	47,680 ^A	28,333 ^A	29,376 ^A	35,299 ^A	50,451 ^A	42,070 ^A	40,109 ^A	
Salaries (including CPP, QPP, EI)	x	4,454 ^B	6,229 ^C	3,895 ^C	4,594 ^B	3,144 ^B	3,191 ^A	3,464 ^A	7,898 ^A	10,203 ^A	5,472 ^A	
Rent	x	1,678 ^C	815 ^B	311 ^B	1,610 ^B	1,820 ^A	2,641 ^A	3,385 ^A	3,586 ^A	2,483 ^A	2,860 ^A	
Insurance	x	1,732 ^A	1,229 ^B	1,042 ^B	3,562 ^A	1,953 ^A	1,523 ^A	1,295 ^A	2,148 ^A	2,183 ^A	1,976 ^A	
Utilities	x	1,722 ^A	1,362 ^B	1,396 ^A	2,331 ^A	2,308 ^A	2,130 ^A	2,574 ^A	3,246 ^A	2,253 ^A	2,663 ^A	
Custom work and machine rental	x	6,191 ^A	3,772 ^C	2,312 ^B	9,356 ^A	6,223 ^A	5,608 ^A	7,952 ^A	12,860 ^A	7,372 ^B	9,188 ^A	
Net interest expenses	x	5,867 ^A	3,406 ^B	2,506 ^B	7,705 ^A	4,473 ^A	5,896 ^A	6,613 ^A	8,834 ^A	5,713 ^A	6,963 ^A	
Net property taxes	x	1,478 ^B	790 ^B	941 ^B	2,338 ^A	1,464 ^A	2,295 ^A	3,055 ^A	1,752 ^A	1,360 ^A	2,038 ^A	
Building and fence repairs	x	1,538 ^B	1,717 ^B	1,350 ^B	2,674 ^A	1,855 ^A	1,505 ^A	1,380 ^A	2,104 ^A	2,379 ^A	1,900 ^A	
Marketing expenses	x	3,184 ^C	1,185 ^B	556 ^C	2,304 ^A	1,502 ^A	1,221 ^A	1,235 ^A	1,926 ^A	2,217 ^A	1,676 ^A	
Miscellaneous expenses	x	3,287 ^A	2,925 ^A	2,182 ^B	11,207 ^A	3,591 ^A	3,365 ^A	4,345 ^A	6,097 ^A	5,907 ^A	5,373 ^A	
Net operating income	x	703	2,775	5,049	16,817	6,443	8,318	7,377	19,950	1,526	12,284	
Adjustment for capital cost allowance (CCA)	x	7,454 ^A	8,359 ^B	7,031 ^A	10,943 ^A	8,327 ^A	9,944 ^A	10,565 ^A	14,432 ^A	13,063 ^A	11,622 ^A	
Net operating income adjusted for CCA	x	-6,751	-5,583	-1,982	5,873	-1,884	-1,626	-3,188	5,519	-11,537	662	
		Operating margins per dollar of revenue										
Operating margin	x	0.01	0.05	0.11	0.10	0.05	0.09	0.07	0.09	0.01	0.08	
Operating margin adjusted for CCA	x	-0.06	-0.09	-0.04	0.03	-0.02	-0.02	-0.03	0.02	-0.11	0.00	

Table 11-7

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

	2004										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	40 ^A	245 ^A	285 ^A	240 ^A	7,375 ^A	5,485 ^A	485 ^A	200 ^B	590 ^A	670 ^A	15,595 ^A
Distribution by province (%)	0.3	1.6	1.8	1.5	47.3	35.2	3.1	1.3	3.8	4.3	100.0
	Average per farm (\$)										
Total operating revenues	888,755 ^A	266,473 ^A	406,805 ^A	364,039 ^A	300,536 ^A	311,445 ^A	398,846 ^A	480,938 ^A	617,868 ^A	648,803 ^A	340,336 ^A
Total crop revenues	x	8,158 ^A	10,551 ^A	8,471 ^B	17,398 ^A	18,323 ^A	27,179 ^B	34,297 ^D	30,304 ^B	8,094 ^B	17,890 ^A
Total grains and oilseeds	x	2,201 ^A	4,692 ^B	2,313 ^B	13,371 ^A	16,101 ^A	23,373 ^B	30,580 ^D	24,687 ^B	1,107 ^D	14,235 ^A
Total other crops	x	5,957 ^A	5,860 ^A	6,158 ^B	4,026 ^B	2,222 ^B	3,806 ^B	3,717 ^B	5,616 ^B	6,987 ^B	3,655 ^A
Potatoes	0	3,926 ^A	0	x	x	x	0	0	0	x	131 ^B
Fruits	0	x	1,015 ^B	x	F	82 ^D	0	0	0	x	117 ^C
Vegetables	x	x	x	x	314 ^D	110 ^E	0	x	x	x	228 ^D
Tobacco	0	0	0	0	x	0	0	0	0	0	0
Greenhouse, nursery and floriculture products	0	x	x	x	84 ^B	x	0	0	x	x	84 ^B
Forage crops (including seeds)	x	1,524 ^A	3,352 ^A	1,992 ^A	1,785 ^B	1,818 ^B	3,806 ^B	3,623 ^C	5,616 ^B	5,954 ^B	2,230 ^A
Other crops	0	0	x	x	1,753 ^C	99 ^E	0	x	0	0	865 ^C
Total livestock and product revenues	865,538 ^A	237,678 ^A	365,217 ^A	332,594 ^A	245,288 ^A	274,539 ^A	343,725 ^A	406,424 ^A	545,664 ^A	609,394 ^A	292,425 ^A
Cattle	17,647 ^A	16,470 ^A	16,600 ^A	10,375 ^A	11,413 ^A	15,416 ^A	22,294 ^A	27,251 ^A	42,002 ^A	41,397 ^B	15,975 ^A
Hogs	0	2,035 ^C	x	x	2,384 ^C	1,398 ^C	x	x	x	x	1,736 ^B
Poultry and eggs	0	x	x	x	272 ^D	747 ^D	x	x	x	x	633 ^B
Dairy products and subsidies	847,890 ^A	218,820 ^A	346,706 ^A	320,204 ^A	231,020 ^A	256,641 ^A	320,274 ^A	377,682 ^A	499,742 ^A	565,137 ^A	273,800 ^A
Other livestock and products	0	x	198 ^C	x	198 ^D	337 ^E	F	x	799 ^C	261 ^C	282 ^C
Program payments and insurance proceeds	15,873 ^A	13,482 ^A	15,214 ^A	14,269 ^A	22,772 ^A	9,013 ^A	17,341 ^A	21,164 ^B	22,379 ^A	10,649 ^A	16,783 ^A
Total other revenues	x	7,155 ^A	15,822 ^A	8,706 ^A	15,079 ^A	9,571 ^B	10,602 ^A	19,053 ^B	19,522 ^B	20,666 ^A	13,237 ^A
Custom work and machine rental	4,452 ^A	4,099 ^A	6,087 ^B	3,171 ^B	4,503 ^B	5,469 ^B	4,942 ^B	9,657 ^B	9,825 ^B	10,719 ^B	5,392 ^A
Rental income	x	1,202 ^B	1,231 ^B	215 ^B	1,033 ^B	1,640 ^B	745 ^C	2,850 ^D	5,869 ^B	4,016 ^B	1,566 ^A
Miscellaneous revenues	x	1,854 ^A	8,505 ^B	5,320 ^A	9,544 ^A	2,461 ^B	4,915 ^A	6,545 ^B	3,827 ^B	5,931 ^B	6,279 ^A
Total operating expenses	804,659 ^A	206,156 ^A	314,447 ^A	282,609 ^A	225,051 ^A	239,618 ^A	311,358 ^A	401,841 ^A	497,575 ^A	534,519 ^A	262,184 ^A
Total crop expenses	17,211 ^A	14,994 ^A	19,293 ^A	15,508 ^A	17,485 ^A	20,652 ^A	26,007 ^A	39,244 ^B	28,760 ^A	13,063 ^A	19,343 ^A
Fertilizer and lime	11,679 ^A	8,661 ^A	11,193 ^A	7,914 ^A	7,655 ^A	8,361 ^A	12,315 ^A	17,891 ^B	16,588 ^A	6,648 ^A	8,567 ^A
Pesticides	x	1,804 ^A	2,059 ^A	2,881 ^A	1,845 ^A	4,126 ^A	5,937 ^B	11,725 ^C	5,461 ^B	2,070 ^A	3,072 ^A
Seed and plants	971 ^A	2,710 ^A	4,729 ^A	3,249 ^A	6,841 ^A	7,425 ^A	6,523 ^A	8,032 ^B	6,105 ^B	3,623 ^A	6,715 ^A
Other crop expenses	x	1,819 ^A	1,311 ^A	1,464 ^A	1,144 ^A	740 ^B	1,232 ^B	1,596 ^B	606 ^B	722 ^B	988 ^A
Total livestock expenses	336,639 ^A	63,264 ^A	96,958 ^A	91,792 ^A	63,814 ^A	67,509 ^A	95,824 ^A	118,904 ^A	171,670 ^A	209,524 ^A	78,764 ^A
Cattle purchases	34,792 ^A	8,583 ^A	9,343 ^B	5,192 ^A	7,448 ^A	8,789 ^B	11,871 ^B	18,680 ^B	29,177 ^B	32,443 ^C	10,173 ^A
Hog purchases	0	x	x	x	374 ^D	316 ^E	x	x	x	0	306 ^C
Poultry and egg purchases	0	0	x	x	45 ^D	108 ^E	x	x	x	626 ^D	115 ^C
Other livestock purchases	0	x	x	0	F	29 ^B	x	x	81 ^D	0	38 ^E
Feed, supplements, straw and bedding	270,726 ^A	43,247 ^A	72,488 ^A	72,950 ^A	43,418 ^A	44,281 ^A	70,144 ^A	83,602 ^A	121,131 ^A	151,473 ^A	54,116 ^A
Veterinary fees, medicine and breeding fees	22,434 ^A	9,620 ^A	12,076 ^A	11,623 ^A	11,066 ^A	11,979 ^A	13,611 ^A	13,967 ^B	18,778 ^A	21,551 ^A	12,274 ^A
Other livestock expenses	8,686 ^A	1,509 ^A	2,930 ^A	1,423 ^A	1,416 ^A	2,007 ^A	x	2,318 ^C	1,720 ^C	3,431 ^B	1,741 ^A
Total machinery expenses	54,055 ^A	21,697 ^A	30,581 ^A	30,581 ^A	23,739 ^A	26,517 ^A	38,321 ^A	43,749 ^A	37,865 ^A	38,082 ^A	26,837 ^A
Small tools	385 ^B	480 ^A	503 ^A	374 ^A	503 ^A	812 ^A	827 ^B	990 ^B	830 ^B	564 ^A	641 ^A
Net fuel expenses, machinery, truck, auto	21,506 ^A	9,372 ^A	11,606 ^A	11,399 ^A	7,760 ^A	10,047 ^A	14,911 ^A	18,620 ^A	14,050 ^A	13,374 ^A	9,585 ^A
Repairs, licenses and insurance	32,165 ^A	11,846 ^A	18,472 ^A	18,808 ^A	15,475 ^A	15,658 ^A	22,582 ^A	24,139 ^A	22,985 ^A	24,143 ^A	16,612 ^A
Total general expenses	396,754 ^A	106,201 ^A	167,615 ^A	144,727 ^A	120,012 ^A	124,940 ^A	151,206 ^A	199,944 ^A	259,280 ^A	273,850 ^A	137,240 ^A
Salaries (including CPP, QPP, EI)	135,027 ^A	28,136 ^A	53,331 ^A	49,631 ^A	23,280 ^A	23,505 ^A	35,344 ^A	44,509 ^B	56,791 ^A	93,891 ^A	29,570 ^A
Rent	10,177 ^A	3,199 ^A	3,906 ^B	1,650 ^A	3,683 ^A	5,411 ^A	5,598 ^B	12,542 ^B	12,332 ^B	13,766 ^A	5,204 ^A
Insurance	16,614 ^A	4,652 ^A	6,992 ^A	7,450 ^A	7,226 ^A	6,223 ^A	9,180 ^A	8,570 ^B	11,132 ^B	10,045 ^A	7,199 ^A
Utilities	18,777 ^A	5,455 ^A	8,388 ^A	7,624 ^A	6,332 ^A	8,498 ^A	9,196 ^A	14,125 ^A	16,133 ^A	12,165 ^A	7,974 ^A
Custom work and machine rental	36,305 ^A	9,930 ^A	13,515 ^A	11,338 ^A	12,497 ^A	17,801 ^A	21,974 ^A	28,041 ^B	44,012 ^A	24,873 ^A	16,591 ^A
Net interest expenses	58,371 ^A	25,295 ^A	35,083 ^A	34,003 ^A	28,463 ^A	27,574 ^A	34,386 ^A	43,191 ^A	54,643 ^A	48,897 ^A	30,610 ^A
Net property taxes	2,621 ^A	2,514 ^A	2,637 ^A	2,419 ^A	4,340 ^A	3,207 ^A	4,895 ^A	4,416 ^B	3,045 ^A	7,284 ^A	3,945 ^A
Building and fence repairs	20,237 ^A	4,800 ^A	7,642 ^A	5,451 ^A	6,064 ^A	6,274 ^A	8,458 ^A	6,082 ^B	9,271 ^A	12,125 ^A	6,625 ^A
Marketing expenses	73,750 ^A	11,247 ^A	18,400 ^A	13,151 ^A	13,226 ^A	10,753 ^A	6,037 ^B	14,849 ^B	24,013 ^A	26,647 ^A	13,336 ^A
Miscellaneous expenses	24,875 ^A	10,973 ^A	17,723 ^A	12,010 ^A	14,900 ^A	15,694 ^A	16,137 ^A	23,618 ^B	27,907 ^A	24,159 ^A	16,187 ^A
Net operating income	84,096	60,317	92,357	81,431	75,486	71,827	87,488	79,097	120,293	114,284	78,152
Adjustment for capital cost allowance (CCA)	60,315 ^A	29,000 ^A	39,698 ^A	42,194 ^A	32,382 ^A	36,674 ^A	50,275 ^A	61,426 ^B	78,153 ^A	59,962 ^A	38,021 ^A
Net operating income adjusted for CCA	23,781	31,317	52,660	39,237	43,103	35,154	37,213	17,671	42,135	54,322	40,130
	Operating margins per dollar of revenue										
Operating margin	0.09	0.23	0.23	0.22	0.25	0.23	0.22	0.16	0.19	0.18	0.23
Operating margin adjusted for CCA	0.03	0.12	0.13	0.11	0.14	0.11	0.09	0.04	0.07	0.08	0.12

Table 11-8
Average operating revenues and expenses by province (or region) for selected farm types — Hog and pig farming

	2004										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	90 ^B	65 ^C	55 ^C	1,855 ^A	2,020 ^B	755 ^A	230 ^D	545 ^B	75 ^B	5,700 ^A
Distribution by province (%)	x	1.6	1.1	1.0	32.5	35.4	13.2	4.0	9.6	1.3	100.0
	Average per farm (\$)										
Total operating revenues	x	495,973 ^B	529,399 ^C	662,628 ^C	933,538 ^A	579,694 ^B	1,634,477 ^A	1,426,017 ^D	844,216 ^B	955,082 ^B	898,544 ^A
Total crop revenues	x	27,986 ^B	18,590 ^C	3,322 ^C	18,116 ^A	32,455 ^B	99,323 ^A	70,035 ^D	62,108 ^B	10,507 ^C	40,230 ^A
Total grains and oilseeds	x	10,021 ^B	x	x	14,726 ^A	30,315 ^B	96,563 ^A	67,725 ^D	56,307 ^B	x	36,777 ^A
Total other crops	x	17,964 ^B	x	x	3,390 ^B	2,139 ^C	2,760 ^B	2,310 ^D	5,801 ^D	x	3,453 ^A
Potatoes	x	13,870 ^B	0	x	x	x	x	0	x	0	x
Fruits	x	0	8,682 ^C	0	x	F	0	0	0	0	199 ^B
Vegetables	x	x	x	x	734 ^C	480 ^D	501 ^A	1,498 ^D	1,030 ^B	x	716 ^B
Tobacco	x	0	0	0	0	x	0	0	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	0	x	F	x	x	x	x	96 ^D
Forage crops (including seeds)	x	3,875 ^B	F	1,310 ^C	1,428 ^B	769 ^B	1,302 ^B	807 ^E	3,424 ^B	2,069 ^C	1,395 ^A
Other crops	x	0	0	0	870 ^C	F	0	x	x	0	497 ^D
Total livestock and product revenues	x	427,312 ^B	450,787 ^C	585,496 ^C	817,115 ^A	504,568 ^B	1,457,592 ^A	1,263,418 ^D	678,458 ^B	883,312 ^B	784,263 ^A
Cattle	x	16,867 ^B	x	7,577 ^C	5,478 ^B	6,940 ^B	11,782 ^A	15,056 ^D	20,074 ^B	2,561 ^E	8,800 ^A
Hogs	x	408,819 ^B	431,115 ^C	576,265 ^C	778,432 ^A	490,361 ^B	1,397,500 ^A	1,189,942 ^D	626,188 ^B	878,636 ^B	749,927 ^A
Poultry and eggs	x	x	x	x	21,937 ^B	3,395 ^C	42,407 ^A	25,460 ^D	14,830 ^C	x	16,623 ^A
Dairy products and subsidies	x	x	x	0	10,377 ^B	3,450 ^D	5,122 ^A	32,585 ^D	15,923 ^B	x	8,204 ^A
Other livestock and products	x	x	F	x	892 ^D	422 ^D	780 ^A	375 ^E	1,442 ^D	467 ^E	710 ^B
Program payments and insurance proceeds	x	26,179 ^B	45,279 ^C	39,626 ^C	70,960 ^A	22,395 ^B	45,869 ^A	65,065 ^D	50,546 ^B	43,143 ^C	46,550 ^A
Total other revenues	x	14,496 ^B	14,744 ^C	34,183 ^B	27,348 ^B	20,276 ^C	31,693 ^A	27,499 ^D	53,104 ^C	18,121 ^C	27,501 ^A
Custom work and machine rental	x	9,383 ^B	9,404 ^C	26,175 ^B	17,002 ^B	12,937 ^C	21,031 ^B	12,630 ^D	33,365 ^D	10,579 ^C	17,292 ^B
Rental income	x	3,748 ^D	1,730 ^C	704 ^D	4,713 ^B	3,664 ^C	3,840 ^D	3,738 ^D	10,460 ^B	5,247 ^D	4,657 ^B
Miscellaneous revenues	x	1,365 ^A	3,610 ^C	7,305 ^C	5,633 ^A	3,675 ^B	6,822 ^A	11,132 ^D	9,279 ^B	2,295 ^B	5,553 ^A
Total operating expenses	x	444,976 ^B	490,091 ^C	577,422 ^C	871,356 ^A	525,761 ^B	1,470,824 ^A	1,311,078 ^D	719,437 ^B	835,319 ^B	817,137 ^A
Total crop expenses	x	23,361 ^B	6,426 ^C	5,385 ^C	11,624 ^A	22,707 ^B	67,524 ^A	56,679 ^D	38,541 ^B	2,602 ^B	27,342 ^A
Fertilizer and lime	x	13,078 ^B	x	2,893 ^C	4,638 ^B	9,153 ^B	34,097 ^A	24,420 ^D	13,303 ^B	x	11,823 ^A
Pesticides	x	x	x	827 ^C	1,658 ^B	5,316 ^B	19,866 ^A	25,263 ^D	19,576 ^B	430 ^D	8,051 ^A
Seed and plants	x	6,642 ^B	1,581 ^C	x	4,822 ^A	8,028 ^B	13,400 ^A	6,817 ^D	5,519 ^B	1,396 ^B	7,152 ^A
Other crop expenses	x	x	1,000 ^C	x	506 ^D	211 ^D	161 ^C	179 ^D	144 ^C	x	315 ^B
Total livestock expenses	x	267,661 ^B	317,180 ^C	409,970 ^C	580,348 ^A	320,963 ^B	953,823 ^A	747,020 ^D	429,195 ^B	599,675 ^B	520,763 ^A
Cattle purchases	x	9,999 ^B	x	x	2,637 ^B	4,694 ^B	2,986 ^A	3,744 ^E	4,849 ^C	x	3,743 ^A
Hog purchases	x	64,578 ^B	61,826 ^C	136,816 ^C	205,389 ^A	97,311 ^B	317,396 ^A	146,686 ^D	104,779 ^C	176,503 ^C	164,935 ^A
Poultry and egg purchases	x	x	x	x	4,863 ^B	726 ^C	6,081 ^A	1,516 ^D	1,704 ^D	x	2,918 ^A
Other livestock purchases	x	x	x	0	F	111 ^C	x	x	F	x	179 ^D
Feed, supplements, straw and bedding	x	183,511 ^B	236,753 ^C	260,626 ^C	344,892 ^A	201,867 ^B	588,403 ^A	564,202 ^D	303,142 ^B	400,285 ^B	327,469 ^A
Veterinary fees, medicine and breeding fees	x	8,490 ^B	13,414 ^C	8,372 ^C	22,382 ^A	15,078 ^B	38,584 ^A	27,807 ^D	13,828 ^B	20,776 ^C	20,851 ^A
Other livestock expenses	x	954 ^B	1,120 ^C	1,479 ^C	81 ^D	1,177 ^B	x	x	330 ^C	1,576 ^D	668 ^A
Total machinery expenses	x	25,773 ^A	20,138 ^B	22,914 ^B	29,669 ^A	21,673 ^B	54,988 ^A	59,375 ^D	38,101 ^B	26,535 ^B	31,936 ^A
Small tools	x	336 ^A	379 ^C	477 ^B	250 ^B	633 ^B	489 ^B	626 ^D	704 ^B	538 ^B	485 ^A
Net fuel expenses, machinery, truck, auto	x	11,978 ^A	7,765 ^B	9,983 ^B	9,676 ^A	9,087 ^B	31,964 ^A	23,400 ^D	17,067 ^B	8,620 ^B	13,684 ^A
Repairs, licenses and insurance	x	13,459 ^A	11,994 ^C	12,454 ^B	19,743 ^A	11,953 ^B	22,534 ^A	35,708 ^D	20,330 ^B	17,376 ^B	17,767 ^A
Total general expenses	x	128,181 ^B	146,347 ^B	139,153 ^C	249,715 ^A	160,417 ^B	394,490 ^A	448,004 ^D	213,600 ^B	206,508 ^B	237,096 ^A
Salaries (including CPP, QPP, EI)	x	38,000 ^B	52,432 ^C	41,387 ^C	60,218 ^A	35,151 ^B	91,698 ^A	119,739 ^D	38,101 ^B	71,334 ^B	55,322 ^A
Rent	x	6,148 ^B	4,513 ^C	4,989 ^C	8,472 ^A	15,988 ^B	21,654 ^B	32,045 ^D	15,432 ^B	4,726 ^C	14,339 ^A
Insurance	x	6,033 ^B	6,394 ^C	7,425 ^C	12,079 ^A	6,463 ^B	23,369 ^A	21,799 ^D	13,155 ^B	9,042 ^B	11,843 ^A
Utilities	x	10,931 ^B	16,321 ^B	12,760 ^C	20,988 ^A	14,533 ^B	35,530 ^A	45,783 ^D	29,473 ^B	23,471 ^B	22,193 ^A
Custom work and machine rental	x	13,079 ^B	13,839 ^B	27,017 ^C	43,791 ^A	28,498 ^B	50,431 ^A	39,093 ^D	25,514 ^B	20,991 ^B	36,001 ^A
Net interest expenses	x	25,734 ^B	24,885 ^C	16,996 ^C	34,490 ^A	28,628 ^B	63,391 ^A	66,907 ^D	34,712 ^B	36,270 ^B	37,182 ^A
Net property taxes	x	3,495 ^A	2,957 ^B	1,328 ^B	5,857 ^A	3,217 ^B	15,396 ^A	8,306 ^B	3,648 ^B	5,698 ^B	5,957 ^A
Building and fence repairs	x	7,236 ^B	6,680 ^C	5,937 ^B	15,388 ^A	6,928 ^B	40,341 ^A	24,089 ^D	13,881 ^B	8,406 ^C	15,500 ^A
Marketing expenses	x	7,460 ^B	6,611 ^C	12,389 ^C	17,221 ^A	8,248 ^B	25,203 ^A	57,047 ^D	15,317 ^B	11,100 ^B	16,139 ^A
Miscellaneous expenses	x	10,065 ^A	11,716 ^C	8,924 ^C	31,210 ^A	12,764 ^B	27,477 ^A	33,196 ^D	24,367 ^B	15,471 ^B	22,621 ^A
Net operating income	x	50,997	39,308	85,206	62,183	53,933	163,653	114,939	124,779	119,763	81,407
Adjustment for capital cost allowance (CCA)	x	37,184 ^B	27,391 ^B	28,539 ^C	45,298 ^A	38,649 ^B	108,657 ^A	103,216 ^D	59,772 ^B	38,787 ^B	54,516 ^A
Net operating income adjusted for CCA	x	13,812	11,917	56,667	16,884	15,284	54,996	11,723	65,007	80,976	26,891
	Operating margins per dollar of revenue										
Operating margin	x	0.10	0.07	0.13	0.07	0.09	0.10	0.08	0.15	0.13	0.09
Operating margin adjusted for CCA	x	0.03	0.02	0.09	0.02	0.03	0.03	0.01	0.08	0.08	0.03

Table 11-9
Average operating revenues and expenses by province (or region) for selected farm types — Poultry and egg production

	2004										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	30 ^A	135 ^B	65 ^B	880 ^B	1,690 ^A	270 ^A	140 ^D	350 ^B	670 ^A	4,250 ^A
Distribution by province (%)	x	0.7	3.2	1.5	20.7	39.8	6.4	3.3	8.2	15.8	100.0
	Average per farm (\$)										
Total operating revenues	x	402,452 ^B	895,102 ^B	1,433,305 ^B	1,003,539 ^A	744,801 ^A	670,308 ^A	601,595 ^D	774,401 ^A	698,560 ^A	804,466 ^A
Total crop revenues	x	x	19,593 ^B	4,580 ^C	18,600 ^B	26,000 ^B	32,870 ^B	21,165 ^D	32,174 ^B	4,391 ^C	21,079 ^A
Total grains and oilseeds	x	x	3,813 ^B	x	15,808 ^B	23,343 ^B	30,063 ^B	x	28,813 ^B	F	17,295 ^A
Total other crops	x	x	15,780 ^C	x	2,792 ^D	2,657 ^D	2,807 ^B	x	3,362 ^B	4,191 ^C	3,784 ^B
Potatoes	x	0	x	0	x	0	x	0	x	x	x
Fruits	x	x	2,455 ^B	x	F	F	x	x	x	1,767 ^D	750 ^D
Vegetables	x	0	2,739 ^B	x	996 ^B	x	x	0	x	482 ^B	449 ^A
Tobacco	x	0	0	0	0	x	0	0	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	0	x	102 ^D	x	x	x	632 ^D	465 ^C
Forage crops (including seeds)	x	440 ^A	1,321 ^C	793 ^D	853 ^C	1,862 ^E	686 ^C	x	2,769 ^B	1,309 ^C	1,884 ^C
Other crops	x	0	0	x	257 ^E	x	0	0	x	x	112 ^D
Total livestock and product revenues	x	383,673 ^B	839,672 ^B	1,407,744 ^B	939,209 ^A	691,924 ^A	605,761 ^A	548,073 ^D	701,183 ^A	640,103 ^A	746,663 ^A
Cattle	x	3,063 ^B	3,701 ^B	2,754 ^B	2,191 ^D	5,687 ^B	2,377 ^D	8,708 ^D	12,577 ^C	1,661 ^C	4,635 ^B
Hogs	x	x	x	x	14,908 ^B	x	19,864 ^B	x	x	x	7,420 ^A
Poultry and eggs	x	361,629 ^B	818,751 ^B	1,385,671 ^B	915,967 ^A	674,636 ^A	583,267 ^A	537,598 ^D	686,165 ^A	633,017 ^A	729,555 ^A
Dairy products and subsidies	x	x	12,673 ^B	x	5,919 ^C	x	0	x	x	x	4,449 ^B
Other livestock and products	x	0	x	0	F	1,026 ^B	252 ^C	x	449 ^D	546 ^E	604 ^B
Program payments and insurance proceeds	x	3,935 ^A	9,721 ^B	6,823 ^C	16,424 ^B	8,130 ^C	11,921 ^C	13,574 ^C	15,754 ^B	38,294 ^B	15,683 ^A
Total other revenues	x	x	26,116 ^B	14,159 ^C	29,306 ^B	18,746 ^B	19,757 ^B	18,783 ^D	25,290 ^B	15,772 ^A	21,041 ^A
Custom work and machine rental	x	2,228 ^A	16,263 ^B	x	13,070 ^B	11,005 ^B	6,616 ^B	9,129 ^D	8,372 ^C	6,440 ^B	10,125 ^A
Rental income	x	x	6,893 ^B	x	11,520 ^B	5,606 ^C	2,766 ^D	3,015 ^D	6,387 ^C	5,056 ^B	6,501 ^B
Miscellaneous revenues	x	x	2,960 ^B	5,054 ^C	4,715 ^B	2,136 ^B	10,375 ^B	6,639 ^D	10,531 ^B	4,277 ^B	4,415 ^A
Total operating expenses	x	325,155 ^B	751,917 ^B	1,251,355 ^B	874,656 ^A	652,299 ^A	583,641 ^A	525,217 ^D	653,503 ^A	619,611 ^A	701,859 ^A
Total crop expenses	x	16,043 ^B	21,417 ^B	15,761 ^B	9,567 ^B	21,443 ^B	17,734 ^A	14,303 ^D	20,239 ^B	6,364 ^B	15,926 ^A
Fertilizer and lime	x	1,124 ^B	2,911 ^B	582 ^C	3,080 ^B	4,355 ^B	5,941 ^B	3,392 ^D	8,162 ^B	476 ^C	3,714 ^A
Pesticides	x	738 ^B	2,797 ^B	x	1,401 ^B	2,719 ^C	4,575 ^B	3,417 ^D	5,091 ^C	254 ^C	2,330 ^B
Seed and plants	x	817 ^B	1,447 ^C	x	3,667 ^B	4,219 ^B	3,378 ^B	2,068 ^D	2,449 ^B	454 ^B	3,045 ^A
Other crop expenses	x	13,364 ^C	14,262 ^B	14,608 ^B	1,418 ^C	10,150 ^B	3,840 ^B	5,426 ^D	4,537 ^C	5,180 ^B	6,838 ^A
Total livestock expenses	x	199,025 ^A	470,968 ^B	775,301 ^B	566,256 ^A	379,133 ^A	344,792 ^A	301,748 ^D	411,605 ^A	387,079 ^A	429,928 ^A
Cattle purchases	x	x	595 ^C	x	971 ^D	3,088 ^C	x	1,394 ^D	F	975 ^D	2,084 ^C
Hog purchases	x	x	x	x	3,973 ^B	x	x	x	x	x	2,673 ^B
Poultry and egg purchases	x	41,849 ^A	150,731 ^B	214,964 ^B	212,163 ^B	137,295 ^A	139,779 ^A	104,634 ^D	187,664 ^A	161,647 ^A	162,923 ^A
Other livestock purchases	x	0	x	0	68 ^C	x	x	0	167 ^D	x	125 ^C
Feed, supplements, straw and bedding	x	152,207 ^B	313,911 ^B	540,085 ^C	341,997 ^A	230,693 ^A	189,640 ^A	190,529 ^C	215,882 ^A	219,567 ^A	256,685 ^A
Veterinary fees, medicine and breeding fees	x	1,834 ^B	4,549 ^B	15,299 ^C	7,000 ^B	4,875 ^A	3,496 ^B	1,997 ^D	3,117 ^B	4,115 ^B	5,009 ^A
Other livestock expenses	x	0	720 ^B	658 ^C	84 ^E	794 ^B	0	x	x	220 ^B	428 ^B
Total machinery expenses	x	14,335 ^A	27,318 ^A	40,841 ^B	23,904 ^A	23,229 ^A	25,483 ^A	17,515 ^D	24,269 ^A	15,259 ^A	22,568 ^A
Small tools	x	268 ^D	621 ^B	F	178 ^C	567 ^B	511 ^B	605 ^D	711 ^B	287 ^A	442 ^A
Net fuel expenses, machinery, truck, auto	x	4,764 ^A	9,746 ^A	12,969 ^B	7,356 ^A	8,865 ^A	9,451 ^A	6,358 ^D	9,012 ^A	4,650 ^A	7,949 ^A
Repairs, licenses and insurance	x	9,303 ^A	16,951 ^A	27,737 ^B	16,370 ^A	13,797 ^A	15,520 ^A	10,552 ^D	14,546 ^A	10,322 ^A	14,177 ^A
Total general expenses	x	95,753 ^B	232,214 ^B	419,452 ^C	274,929 ^A	228,494 ^A	195,632 ^A	191,651 ^D	197,389 ^A	210,909 ^A	233,437 ^A
Salaries (including CPP, QPP, EI)	x	30,936 ^B	87,945 ^B	171,597 ^B	73,202 ^B	81,068 ^B	61,772 ^A	50,203 ^D	57,294 ^B	74,708 ^B	76,096 ^A
Rent	x	701 ^C	5,628 ^B	20,933 ^C	21,708 ^B	6,777 ^B	4,930 ^B	7,416 ^D	6,760 ^B	9,232 ^B	10,344 ^B
Insurance	x	3,707 ^B	7,622 ^B	12,181 ^B	10,565 ^A	8,612 ^A	9,190 ^A	5,362 ^D	8,448 ^A	6,561 ^A	8,645 ^A
Utilities	x	7,292 ^A	28,317 ^B	50,855 ^C	32,533 ^A	26,598 ^A	19,377 ^A	24,274 ^D	24,869 ^A	21,000 ^A	26,778 ^A
Custom work and machine rental	x	4,002 ^B	16,170 ^B	23,159 ^C	36,982 ^B	25,889 ^A	21,388 ^A	17,685 ^D	26,526 ^B	18,498 ^A	26,095 ^A
Net interest expenses	x	14,467 ^B	24,269 ^B	34,904 ^C	23,592 ^A	33,536 ^A	16,663 ^A	36,842 ^D	27,915 ^B	25,266 ^A	28,391 ^A
Net property taxes	x	2,194 ^A	3,438 ^B	2,881 ^B	4,809 ^A	3,721 ^A	5,314 ^A	2,320 ^C	2,451 ^A	4,023 ^A	3,916 ^A
Building and fence repairs	x	6,623 ^B	9,603 ^B	18,064 ^C	14,088 ^A	9,876 ^A	10,025 ^A	5,519 ^D	8,626 ^A	8,299 ^A	10,463 ^A
Marketing expenses	x	19,461 ^B	34,062 ^B	58,128 ^B	31,206 ^B	15,806 ^B	30,595 ^B	29,431 ^D	15,441 ^B	29,426 ^A	23,999 ^A
Miscellaneous expenses	x	6,369 ^A	15,160 ^B	26,751 ^C	26,244 ^B	16,612 ^B	16,377 ^B	12,599 ^D	19,058 ^A	13,895 ^A	18,710 ^A
Net operating income	x	77,297	143,185	181,950	128,883	92,501	86,667	76,378	120,898	78,950	102,608
Adjustment for capital cost allowance (CCA)	x	21,674 ^B	35,732 ^B	43,090 ^B	37,849 ^A	46,144 ^A	38,886 ^A	33,607 ^D	43,436 ^A	34,818 ^A	41,086 ^A
Net operating income adjusted for CCA	x	55,623	107,453	138,860	91,034	46,358	47,781	42,771	77,462	44,131	61,522
	Operating margins per dollar of revenue										
Operating margin	x	0.19	0.16	0.13	0.13	0.12	0.13	0.13	0.16	0.11	0.13
Operating margin adjusted for CCA	x	0.14	0.12	0.10	0.09	0.06	0.07	0.07	0.10	0.06	0.08

Table 12-1
Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Oilseed and grain farming

	2004				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
\$10,000 to \$49,999					
Number of farms	3,405 ^B	2,555 ^B	2,690 ^B	22,675 ^A	31,320 ^A
Average total agricultural sales (\$)	19,705 ^A	20,502 ^A	21,628 ^A	16,755 ^A	17,799 ^A
Average program payments and insurance proceeds (\$)	3,858 ^B	3,380 ^B	3,668 ^C	3,812 ^A	3,770 ^A
Average total operating revenues (\$)	28,212 ^A	28,204 ^A	29,184 ^A	25,464 ^A	26,305 ^A
Average net operating income (\$)	-2,879	-1,861	616	3,124	1,850
Average agricultural sales from primary activity (\$)	12,473 ^A	16,970 ^A	20,631 ^A	16,755 ^A	16,640 ^A
Primary commodity (% of total agricultural sales)	63.3	82.8	95.4	100.0	93.5
Secondary commodity (% of total agricultural sales)	24.2	8.8	3.1	...	3.8
\$50,000 to \$99,999					
Number of farms	2,740 ^A	1,915 ^B	2,360 ^A	8,505 ^A	15,515 ^A
Average total agricultural sales (\$)	49,093 ^A	53,030 ^A	53,261 ^A	48,518 ^A	49,897 ^A
Average program payments and insurance proceeds (\$)	11,944 ^A	10,307 ^B	9,609 ^B	11,348 ^A	11,060 ^A
Average total operating revenues (\$)	71,497 ^A	72,910 ^A	73,888 ^A	72,141 ^A	72,387 ^A
Average net operating income (\$)	8,515	5,737	8,207	13,988	11,125
Average agricultural sales from primary activity (\$)	30,662 ^A	44,043 ^A	51,259 ^A	48,518 ^A	45,233 ^A
Primary commodity (% of total agricultural sales)	62.5	83.1	96.2	100.0	90.7
Secondary commodity (% of total agricultural sales)	28.0	11.1	1.9	...	6.6
\$100,000 to \$249,999					
Number of farms	3,730 ^A	2,995 ^A	3,905 ^A	8,215 ^A	18,845 ^A
Average total agricultural sales (\$)	110,926 ^A	119,570 ^A	120,373 ^A	110,873 ^A	114,234 ^A
Average program payments and insurance proceeds (\$)	25,659 ^A	22,433 ^A	22,016 ^A	23,056 ^A	23,256 ^A
Average total operating revenues (\$)	158,555 ^A	165,325 ^A	165,277 ^A	158,146 ^A	160,845 ^A
Average net operating income (\$)	24,606	25,392	28,654	32,649	29,077
Average agricultural sales from primary activity (\$)	70,242 ^A	99,058 ^A	115,855 ^A	110,873 ^A	101,991 ^A
Primary commodity (% of total agricultural sales)	63.3	82.8	96.2	100.0	89.3
Secondary commodity (% of total agricultural sales)	26.8	12.2	1.8	...	7.5
\$250,000 to \$499,999					
Number of farms	1,325 ^A	1,360 ^A	2,160 ^A	3,235 ^A	8,090 ^A
Average total agricultural sales (\$)	248,168 ^A	253,532 ^A	262,297 ^A	245,643 ^A	251,834 ^A
Average program payments and insurance proceeds (\$)	51,850 ^A	46,587 ^A	39,819 ^A	46,782 ^A	45,720 ^A
Average total operating revenues (\$)	339,452 ^A	344,199 ^A	348,695 ^A	338,827 ^A	342,470 ^A
Average net operating income (\$)	61,876	59,508	66,469	72,837	67,094
Average agricultural sales from primary activity (\$)	157,764 ^A	210,925 ^A	253,200 ^A	245,643 ^A	227,411 ^A
Primary commodity (% of total agricultural sales)	63.6	83.2	96.5	100.0	90.3
Secondary commodity (% of total agricultural sales)	23.0	11.0	1.6	...	6.0
\$500,000 and over					
Number of farms	650 ^A	505 ^A	1,215 ^A	1,345 ^A	3,720 ^A
Average total agricultural sales (\$)	809,902 ^A	605,062 ^A	648,254 ^A	595,255 ^A	651,342 ^A
Average program payments and insurance proceeds (\$)	110,131 ^A	103,430 ^A	106,861 ^A	102,770 ^A	105,480 ^A
Average total operating revenues (\$)	1,031,534 ^A	811,908 ^A	858,526 ^A	806,505 ^A	863,488 ^A
Average net operating income (\$)	170,498	156,765	174,063	163,731	167,345
Average agricultural sales from primary activity (\$)	499,857 ^A	504,779 ^A	629,899 ^A	595,255 ^A	577,686 ^A
Primary commodity (% of total agricultural sales)	61.7	83.4	97.2	100.0	88.7
Secondary commodity (% of total agricultural sales)	15.5	9.2	1.6	...	4.8
Total					
Number of farms	11,835 ^A	9,330 ^A	12,325 ^A	43,990 ^A	77,485 ^A
Average total agricultural sales (\$)	124,049 ^A	124,500 ^A	162,897 ^A	75,088 ^A	102,486 ^A
Average program payments and insurance proceeds (\$)	23,781 ^A	22,617 ^A	27,123 ^A	15,066 ^A	19,224 ^A
Average total operating revenues (\$)	169,020 ^A	169,760 ^A	218,582 ^A	106,322 ^A	141,396 ^A
Average net operating income (\$)	25,148	25,952	39,586	20,803	25,074
Average agricultural sales from primary activity (\$)	77,810 ^A	103,479 ^A	157,462 ^A	75,088 ^A	92,025 ^A
Primary commodity (% of total agricultural sales)	62.7	83.1	96.7	100.0	89.8
Secondary commodity (% of total agricultural sales)	21.9	10.8	1.7	...	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 12-2

Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Potato farming

	2004				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	F	F	F	225 E	395 D
Average total agricultural sales (\$)	F	F	F	22,159 C	21,422 B
Average program payments and insurance proceeds (\$)	F	F	F	1,310 E	1,399 D
Average total operating revenues (\$)	F	F	F	26,639 C	26,001 B
Average net operating income (\$)	F	F	F	4,441	1,530
Average agricultural sales from primary activity (\$)	F	F	F	22,159 C	19,535 B
Primary commodity (% of total agricultural sales)	62.6	80.9	94.4	100.0	91.2
Secondary commodity (% of total agricultural sales)	17.4	7.9	3.2	...	3.5
\$50,000 to \$99,999					
Number of farms	30 E	x	F	65 D	145 C
Average total agricultural sales (\$)	54,691 B	x	F	55,562 B	55,574 A
Average program payments and insurance proceeds (\$)	17,658 B	x	F	9,917 D	10,708 C
Average total operating revenues (\$)	80,201 B	x	F	69,127 A	70,652 A
Average net operating income (\$)	-6,107	x	F	18,133	8,306
Average agricultural sales from primary activity (\$)	33,589 A	x	F	55,562 B	49,501 A
Primary commodity (% of total agricultural sales)	61.4	x	94.3	100.0	89.1
Secondary commodity (% of total agricultural sales)	17.0	x	2.9	...	4.8
\$100,000 to \$249,999					
Number of farms	30 A	40 D	50 B	80 C	185 B
Average total agricultural sales (\$)	123,364 A	147,235 A	138,867 A	129,921 A	133,617 A
Average program payments and insurance proceeds (\$)	34,663 A	27,315 D	20,184 B	30,687 C	27,900 B
Average total operating revenues (\$)	166,528 A	180,195 A	166,412 A	168,372 A	168,868 A
Average net operating income (\$)	1,755	15,935	12,076	11,865	10,956
Average agricultural sales from primary activity (\$)	76,486 A	123,625 A	133,233 A	129,921 A	120,196 A
Primary commodity (% of total agricultural sales)	62.0	84.0	95.9	100.0	90.0
Secondary commodity (% of total agricultural sales)	10.7	5.9	2.7	...	3.5
\$250,000 to \$499,999					
Number of farms	40 C	45 B	70 C	60 C	220 B
Average total agricultural sales (\$)	303,795 B	282,278 A	304,277 A	317,627 A	304,698 A
Average program payments and insurance proceeds (\$)	49,648 D	52,266 A	50,449 B	35,783 C	46,943 B
Average total operating revenues (\$)	364,094 A	350,202 A	366,537 A	367,092 A	364,571 A
Average net operating income (\$)	24,349	-19,405	48,670	22,857	23,250
Average agricultural sales from primary activity (\$)	190,758 B	237,099 A	290,922 A	317,627 A	268,897 A
Primary commodity (% of total agricultural sales)	62.8	84.0	95.6	100.0	88.3
Secondary commodity (% of total agricultural sales)	11.8	8.5	2.6	...	4.8
\$500,000 and over					
Number of farms	90 A	140 A	195 A	125 B	550 A
Average total agricultural sales (\$)	1,480,600 A	1,404,104 A	1,218,843 A	1,047,789 A	1,272,575 A
Average program payments and insurance proceeds (\$)	160,630 A	106,379 A	86,434 A	123,525 B	112,588 A
Average total operating revenues (\$)	1,740,142 A	1,579,465 A	1,360,228 A	1,219,251 A	1,449,523 A
Average net operating income (\$)	256,636	151,373	198,796	180,247	192,586
Average agricultural sales from primary activity (\$)	954,156 A	1,171,783 A	1,162,574 A	1,047,789 A	1,105,753 A
Primary commodity (% of total agricultural sales)	64.4	83.5	95.4	100.0	86.9
Secondary commodity (% of total agricultural sales)	20.3	11.6	3.5	...	8.4
Total					
Number of farms	260 C	280 B	405 C	550 C	1,495 B
Average total agricultural sales (\$)	597,283 B	768,467 B	657,843 C	306,012 C	538,608 B
Average program payments and insurance proceeds (\$)	71,244 C	66,054 B	52,795 C	37,865 C	53,013 B
Average total operating revenues (\$)	707,504 B	872,997 B	740,519 C	359,052 C	619,287 B
Average net operating income (\$)	94,155	73,372	104,599	49,176	76,592
Average agricultural sales from primary activity (\$)	383,457 B	641,586 B	627,605 C	306,012 C	469,480 B
Primary commodity (% of total agricultural sales)	64.2	83.5	95.4	100.0	87.2
Secondary commodity (% of total agricultural sales)	19.1	11.2	3.4	...	7.8

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 12-3
Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Other vegetable (except potato) and melon farming

	2004				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
\$10,000 to \$49,999					
Number of farms	185 E	120 E	45 D	540 C	885 B
Average total agricultural sales (\$)	26,770 B	22,183 C	19,256 B	21,289 B	22,419 A
Average program payments and insurance proceeds (\$)	1,211 E	F	x	3,138 E	3,018 E
Average total operating revenues (\$)	30,005 A	30,057 C	21,322 B	27,174 A	27,813 A
Average net operating income (\$)	2,498	7,877	-731	3,198	3,469
Average agricultural sales from primary activity (\$)	16,588 B	18,144 B	18,268 B	21,289 B	19,709 A
Primary commodity (% of total agricultural sales)	62.0	81.8	94.9	100.0	87.9
Secondary commodity (% of total agricultural sales)	14.2	4.8	0.9	...	4.2
\$50,000 to \$99,999					
Number of farms	110 D	25 D	85 E	290 D	505 C
Average total agricultural sales (\$)	62,626 A	56,588 B	63,972 B	62,896 A	62,692 A
Average program payments and insurance proceeds (\$)	4,127 E	7,237 A	F	3,477 E	4,128 D
Average total operating revenues (\$)	70,761 A	70,569 A	72,703 B	70,022 A	70,643 A
Average net operating income (\$)	9,669	10,275	10,554	15,149	13,008
Average agricultural sales from primary activity (\$)	38,615 B	46,982 B	61,432 B	62,896 A	56,800 A
Primary commodity (% of total agricultural sales)	61.7	83.0	96.0	100.0	90.6
Secondary commodity (% of total agricultural sales)	11.3	5.3	1.1	...	2.8
\$100,000 to \$249,999					
Number of farms	110 C	F	70 D	260 C	520 B
Average total agricultural sales (\$)	144,526 A	F	143,911 B	141,808 A	141,291 A
Average program payments and insurance proceeds (\$)	15,353 C	F	10,301 D	10,973 E	11,743 C
Average total operating revenues (\$)	176,972 A	F	158,594 B	158,771 A	161,225 A
Average net operating income (\$)	13,632	F	16,444	18,951	21,286
Average agricultural sales from primary activity (\$)	91,981 B	F	139,106 B	141,808 A	125,824 A
Primary commodity (% of total agricultural sales)	63.6	83.4	96.7	100.0	89.1
Secondary commodity (% of total agricultural sales)	16.8	7.0	1.5	...	5.0
\$250,000 to \$499,999					
Number of farms	65 D	40 D	40 D	120 C	270 B
Average total agricultural sales (\$)	286,648 A	305,907 A	313,464 A	315,072 A	306,559 A
Average program payments and insurance proceeds (\$)	23,185 E	27,964 B	34,228 B	19,647 D	23,879 B
Average total operating revenues (\$)	340,660 A	356,659 A	367,760 A	342,968 A	348,084 A
Average net operating income (\$)	29,090	48,688	26,789	61,027	46,495
Average agricultural sales from primary activity (\$)	178,132 A	252,722 A	300,276 A	315,072 A	270,231 A
Primary commodity (% of total agricultural sales)	62.1	82.6	95.8	100.0	88.1
Secondary commodity (% of total agricultural sales)	18.4	8.2	2.4	...	5.8
\$500,000 and over					
Number of farms	100 C	55 C	80 B	165 B	385 A
Average total agricultural sales (\$)	1,028,411 A	1,460,690 B	1,229,230 B	1,411,646 A	1,285,948 A
Average program payments and insurance proceeds (\$)	89,459 B	85,087 B	87,160 B	66,589 B	78,864 A
Average total operating revenues (\$)	1,190,274 A	1,596,635 B	1,340,225 A	1,521,679 A	1,412,845 A
Average net operating income (\$)	144,020	169,359	180,251	163,170	162,435
Average agricultural sales from primary activity (\$)	653,090 A	1,174,597 B	1,176,957 B	1,411,646 A	1,141,743 A
Primary commodity (% of total agricultural sales)	63.5	80.4	95.7	100.0	88.8
Secondary commodity (% of total agricultural sales)	20.4	7.9	2.8	...	5.9
Total					
Number of farms	565 C	325 C	310 B	1,365 B	2,565 A
Average total agricultural sales (\$)	261,883 B	326,299 C	388,485 B	244,437 B	275,986 A
Average program payments and insurance proceeds (\$)	22,519 C	23,138 B	29,178 B	13,705 B	18,696 B
Average total operating revenues (\$)	305,379 B	363,425 C	427,972 B	267,024 B	307,043 A
Average net operating income (\$)	33,879	48,745	53,402	32,895	37,584
Average agricultural sales from primary activity (\$)	165,555 B	264,527 C	372,284 B	244,437 B	245,069 A
Primary commodity (% of total agricultural sales)	63.2	81.1	95.8	100.0	88.8
Secondary commodity (% of total agricultural sales)	18.8	7.7	2.5	...	5.5

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 12-4

Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Fruit and tree nut farming

	2004				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	135 D	90 D	80 B	1,950 B	2,250 A
Average total agricultural sales (\$)	18,994 C	19,407 D	21,244 A	20,629 A	20,512 A
Average program payments and insurance proceeds (\$)	1,959 E	1,349 D	1,672 C	1,797 C	1,786 C
Average total operating revenues (\$)	23,490 B	29,794 B	25,406 A	25,022 A	25,142 A
Average net operating income (\$)	-2,770	-11,053 E	160	99	-514
Average agricultural sales from primary activity (\$)	12,206 C	16,196 D	20,487 A	20,629 A	19,945 A
Primary commodity (% of total agricultural sales)	64.3	83.5	96.4	100.0	97.2
Secondary commodity (% of total agricultural sales)	11.6	5.4	1.2	...	0.9
\$50,000 to \$99,999					
Number of farms	55 D	60 D	60 C	800 B	975 A
Average total agricultural sales (\$)	57,100 A	57,413 B	55,128 B	59,779 A	59,185 A
Average program payments and insurance proceeds (\$)	5,519 E	3,073 C	4,163 D	5,909 C	5,608 C
Average total operating revenues (\$)	71,761 B	68,454 A	71,851 A	71,059 A	70,997 A
Average net operating income (\$)	8,992	12,701	12,709	10,360	10,561
Average agricultural sales from primary activity (\$)	35,464 B	48,141 B	52,863 B	59,779 A	57,171 A
Primary commodity (% of total agricultural sales)	62.1	83.9	95.9	100.0	96.6
Secondary commodity (% of total agricultural sales)	12.4	5.1	1.4	...	1.1
\$100,000 to \$249,999					
Number of farms	70 D	105 D	95 C	675 B	950 A
Average total agricultural sales (\$)	127,860 B	122,738 B	134,538 A	136,644 A	134,335 A
Average program payments and insurance proceeds (\$)	11,549 C	12,192 D	18,529 D	15,321 C	15,015 B
Average total operating revenues (\$)	153,155 B	147,830 A	160,406 A	161,384 A	159,296 A
Average net operating income (\$)	20,293	32,533	29,485	23,442	24,857
Average agricultural sales from primary activity (\$)	79,019 B	101,723 B	129,178 A	136,644 A	127,701 A
Primary commodity (% of total agricultural sales)	61.8	82.9	96.0	100.0	95.1
Secondary commodity (% of total agricultural sales)	10.5	7.9	1.6	...	1.7
\$250,000 to \$499,999					
Number of farms	x	35 D	50 D	270 B	375 B
Average total agricultural sales (\$)	x	268,092 A	308,613 A	293,114 A	293,779 A
Average program payments and insurance proceeds (\$)	x	24,128 D	28,254 D	27,277 B	27,862 B
Average total operating revenues (\$)	x	322,129 A	365,207 A	341,439 A	345,143 A
Average net operating income (\$)	x	36,531	60,114	52,088	51,232
Average agricultural sales from primary activity (\$)	x	222,319 A	295,160 A	293,114 A	282,429 A
Primary commodity (% of total agricultural sales)	x	82.9	95.6	100.0	96.1
Secondary commodity (% of total agricultural sales)	x	9.3	1.6	...	1.8
\$500,000 and over					
Number of farms	40 D	x	35 D	195 B	300 B
Average total agricultural sales (\$)	1,057,883 B	x	1,333,408 B	1,076,607 A	1,111,267 A
Average program payments and insurance proceeds (\$)	70,990 D	x	51,814 C	74,637 A	69,186 A
Average total operating revenues (\$)	1,233,394 B	x	1,493,514 C	1,217,683 A	1,258,941 A
Average net operating income (\$)	154,967	x	123,427	171,449	168,976
Average agricultural sales from primary activity (\$)	658,141 B	x	1,294,529 B	1,076,607 A	1,035,417 A
Primary commodity (% of total agricultural sales)	62.2	x	97.1	100.0	93.2
Secondary commodity (% of total agricultural sales)	17.2	x	1.6	...	3.6
Total					
Number of farms	330 C	310 B	325 B	3,885 A	4,850 A
Average total agricultural sales (\$)	190,101 C	181,892 B	255,572 B	120,285 A	137,982 A
Average program payments and insurance proceeds (\$)	15,196 D	11,994 C	16,942 C	10,385 B	11,250 A
Average total operating revenues (\$)	225,488 C	212,836 B	294,459 B	139,480 A	160,337 A
Average net operating income (\$)	25,694	34,051	34,545	18,402	20,978
Average agricultural sales from primary activity (\$)	118,330 C	149,919 B	246,844 B	120,285 A	130,525 A
Primary commodity (% of total agricultural sales)	62.2	82.4	96.6	100.0	94.6
Secondary commodity (% of total agricultural sales)	15.4	10.9	1.6	...	2.5

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 12-5
Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Greenhouse, nursery and floriculture production

	2004				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
\$10,000 to \$49,999					
Number of farms	F	F	50 E	985 C	1,250 C
Average total agricultural sales (\$)	F	F	24,674 C	21,604 B	20,621 B
Average program payments and insurance proceeds (\$)	F	F	1,071 D	671 E	876 D
Average total operating revenues (\$)	F	F	27,804 C	25,577 A	24,561 A
Average net operating income (\$)	F	F	-2,250	1,675	-1,364
Average agricultural sales from primary activity (\$)	F	F	23,805 C	21,604 B	19,837 B
Primary commodity (% of total agricultural sales)	62.1	85.4	96.5	100.0	96.2
Secondary commodity (% of total agricultural sales)	11.9	8.5	2.1	...	1.1
\$50,000 to \$99,999					
Number of farms	55 E	x	x	415 D	515 C
Average total agricultural sales (\$)	52,059 B	x	x	60,581 A	59,291 A
Average program payments and insurance proceeds (\$)	4,467 E	x	x	2,921 E	3,198 D
Average total operating revenues (\$)	63,327 A	x	x	69,638 A	68,598 A
Average net operating income (\$)	9,479	x	x	10,354	10,462
Average agricultural sales from primary activity (\$)	30,069 A	x	x	60,581 A	56,238 A
Primary commodity (% of total agricultural sales)	57.8	x	x	100.0	94.9
Secondary commodity (% of total agricultural sales)	15.8	x	x	...	1.7
\$100,000 to \$249,999					
Number of farms	45 D	35 E	F	565 B	720 B
Average total agricultural sales (\$)	137,206 A	125,517 A	F	155,822 A	149,634 A
Average program payments and insurance proceeds (\$)	6,062 D	15,049 E	F	4,527 C	5,779 C
Average total operating revenues (\$)	149,678 A	164,952 A	F	167,062 A	163,482 A
Average net operating income (\$)	33,582	25,809	F	20,421	22,664
Average agricultural sales from primary activity (\$)	85,214 A	103,872 A	F	155,822 A	144,643 A
Primary commodity (% of total agricultural sales)	62.1	82.8	95.5	100.0	96.7
Secondary commodity (% of total agricultural sales)	17.3	4.2	1.7	...	1.2
\$250,000 to \$499,999					
Number of farms	x	F	30 E	365 B	445 B
Average total agricultural sales (\$)	x	F	290,658 B	331,938 A	325,755 A
Average program payments and insurance proceeds (\$)	x	F	8,935 C	8,935 C	14,444 D
Average total operating revenues (\$)	x	F	344,013 B	351,757 A	351,272 A
Average net operating income (\$)	x	F	25,189	35,503	37,336
Average agricultural sales from primary activity (\$)	x	F	278,349 B	331,938 A	317,281 A
Primary commodity (% of total agricultural sales)	x	86.3	95.8	100.0	97.4
Secondary commodity (% of total agricultural sales)	x	4.6	1.5	...	1.1
\$500,000 and over					
Number of farms	x	30 D	65 B	840 A	950 A
Average total agricultural sales (\$)	x	1,318,835 D	2,091,124 B	2,576,452 A	2,470,442 A
Average program payments and insurance proceeds (\$)	x	73,969 D	53,987 B	57,906 A	58,350 A
Average total operating revenues (\$)	x	1,425,118 D	2,228,950 B	2,687,212 A	2,583,458 A
Average net operating income (\$)	x	108,390	270,819	224,810	224,244
Average agricultural sales from primary activity (\$)	x	1,091,199 D	1,987,789 B	2,576,452 A	2,445,884 A
Primary commodity (% of total agricultural sales)	x	82.7	95.1	100.0	99.0
Secondary commodity (% of total agricultural sales)	x	9.7	1.1	...	0.4
Total					
Number of farms	300 D	180 D	225 C	3,175 A	3,875 A
Average total agricultural sales (\$)	139,677 D	322,003 E	675,486 C	757,773 A	685,666 A
Average program payments and insurance proceeds (\$)	8,294 D	26,149 E	25,317 D	17,650 A	17,751 A
Average total operating revenues (\$)	157,546 D	362,530 E	729,919 C	793,605 A	721,390 A
Average net operating income (\$)	22,095	26,435 E	90,369	68,709	64,446
Average agricultural sales from primary activity (\$)	84,397 D	267,832 E	642,694 C	757,773 A	677,085 A
Primary commodity (% of total agricultural sales)	60.4	83.2	95.1	100.0	98.7
Secondary commodity (% of total agricultural sales)	14.7	8.2	1.1	...	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 specialization¹ and revenue class for selected farm types, Canada — Beef cattle ranching and farming, including feedlots

	2004				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	4,750 A	3,595 B	2,965 B	20,070 A	31,380 A
Average total agricultural sales (\$)	18,043 A	17,197 A	18,951 A	14,270 A	15,618 A
Average program payments and insurance proceeds (\$)	5,104 B	4,615 B	4,653 B	4,473 A	4,602 A
Average total operating revenues (\$)	27,045 A	25,885 A	27,566 A	23,260 A	24,541 A
Average net operating income (\$)	-2,971	-5,420	-6,263	-1,755	-2,785
Average agricultural sales from primary activity (\$)	11,353 A	14,210 A	18,062 A	14,270 A	14,179 A
Primary commodity (% of total agricultural sales)	62.9	82.6	95.3	100.0	90.8
Secondary commodity (% of total agricultural sales)	19.6	7.3	2.2	...	4.4
\$50,000 to \$99,999					
Number of farms	2,565 A	1,680 A	2,115 B	4,740 A	11,105 A
Average total agricultural sales (\$)	46,569 A	46,895 A	46,845 A	40,470 A	44,068 A
Average program payments and insurance proceeds (\$)	15,064 A	15,452 A	16,048 A	17,265 A	16,250 A
Average total operating revenues (\$)	71,442 A	72,007 A	72,046 A	69,713 A	70,905 A
Average net operating income (\$)	7,747	6,968	5,486	6,574	6,697
Average agricultural sales from primary activity (\$)	28,939 A	38,783 A	44,760 A	40,470 A	38,368 A
Primary commodity (% of total agricultural sales)	62.1	82.7	95.5	100.0	87.1
Secondary commodity (% of total agricultural sales)	25.5	8.9	2.2	...	7.9
\$100,000 to \$249,999					
Number of farms	2,385 A	1,590 A	1,890 A	3,185 A	9,045 A
Average total agricultural sales (\$)	101,608 A	98,145 A	98,122 A	89,134 A	95,877 A
Average program payments and insurance proceeds (\$)	32,406 A	36,301 A	35,895 A	32,963 A	34,013 A
Average total operating revenues (\$)	155,423 A	153,849 A	154,136 A	147,943 A	152,242 A
Average net operating income (\$)	21,303	22,812	25,159	25,151	23,728
Average agricultural sales from primary activity (\$)	63,245 A	81,104 A	94,418 A	89,134 A	82,005 A
Primary commodity (% of total agricultural sales)	62.2	82.6	96.2	100.0	85.5
Secondary commodity (% of total agricultural sales)	27.9	11.2	1.5	...	10.1
\$250,000 to \$499,999					
Number of farms	745 A	490 B	730 A	855 A	2,830 A
Average total agricultural sales (\$)	243,480 A	236,689 A	247,923 A	235,534 A	240,954 A
Average program payments and insurance proceeds (\$)	59,364 A	67,100 B	65,473 A	60,422 A	62,582 A
Average total operating revenues (\$)	338,267 A	344,960 A	346,303 A	343,220 A	342,889 A
Average net operating income (\$)	60,429	43,602	43,865	39,602	46,882
Average agricultural sales from primary activity (\$)	150,311 A	196,453 A	238,306 A	235,534 A	206,909 A
Primary commodity (% of total agricultural sales)	61.7	83.0	96.1	100.0	85.9
Secondary commodity (% of total agricultural sales)	28.8	11.0	2.1	...	10.1
\$500,000 and over					
Number of farms	420 A	325 A	800 A	740 A	2,280 A
Average total agricultural sales (\$)	1,032,345 A	1,196,651 A	1,927,245 A	2,075,636 A	1,706,181 A
Average program payments and insurance proceeds (\$)	162,357 A	171,550 A	296,712 A	210,475 A	226,135 A
Average total operating revenues (\$)	1,315,863 A	1,556,279 A	2,535,344 A	2,492,086 A	2,156,851 A
Average net operating income (\$)	162,893	128,593	214,297	109,364	158,591
Average agricultural sales from primary activity (\$)	651,185 A	1,001,135 A	1,880,436 A	2,075,636 A	1,591,645 A
Primary commodity (% of total agricultural sales)	63.1	83.7	97.6	100.0	93.3
Secondary commodity (% of total agricultural sales)	20.4	9.8	1.6	...	3.9
Total					
Number of farms	10,870 A	7,675 A	8,495 A	29,600 A	56,640 A
Average total agricultural sales (\$)	97,882 A	104,223 A	241,769 A	84,427 A	113,295 A
Average program payments and insurance proceeds (\$)	23,264 A	24,568 A	47,002 A	16,360 A	23,394 A
Average total operating revenues (\$)	136,989 A	147,389 A	328,876 A	115,070 A	155,729 A
Average net operating income (\$)	15,665	11,910	28,605	6,454	12,284
Average agricultural sales from primary activity (\$)	61,216 A	86,705 A	234,909 A	84,427 A	102,855 A
Primary commodity (% of total agricultural sales)	62.5	83.2	97.2	100.0	90.8
Secondary commodity (% of total agricultural sales)	24.1	9.9	1.6	...	5.7

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 specialization¹ and revenue class for selected farm types, Canada — Dairy cattle and milk production

	2004				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	35 ^E	F	100 ^D	480 ^D	745 ^D
Average total agricultural sales (\$)	23,857 ^B	F	30,376 ^B	25,963 ^B	28,160 ^B
Average program payments and insurance proceeds (\$)	F	F	1,930 ^D	F	1,154 ^D
Average total operating revenues (\$)	28,373 ^B	F	34,026 ^B	27,736 ^B	30,771 ^B
Average net operating income (\$)	-5,654	F	3,484	11,507	10,049
Average agricultural sales from primary activity (\$)	12,443 ^C	F	27,180 ^B	25,434 ^B	25,583 ^B
Primary commodity (% of total agricultural sales)	52.2	80.2	89.5	98.0	90.8
Secondary commodity (% of total agricultural sales)	30.2	14.6	7.8	2.0	6.9
\$50,000 to \$99,999					
Number of farms	150 ^D	120 ^D	325 ^C	500 ^C	1,085 ^B
Average total agricultural sales (\$)	60,304 ^A	74,333 ^A	66,117 ^A	71,391 ^A	68,678 ^A
Average program payments and insurance proceeds (\$)	5,363 ^D	5,705 ^C	6,448 ^C	4,494 ^C	5,326 ^B
Average total operating revenues (\$)	71,098 ^A	83,503 ^A	75,625 ^A	79,271 ^A	77,574 ^A
Average net operating income (\$)	6,227	20,785	16,111	18,529	16,426
Average agricultural sales from primary activity (\$)	31,286 ^B	57,149 ^A	60,787 ^A	68,877 ^A	60,159 ^A
Primary commodity (% of total agricultural sales)	51.9	76.9	91.9	96.5	87.6
Secondary commodity (% of total agricultural sales)	29.2	14.1	5.3	3.5	8.3
\$100,000 to \$249,999					
Number of farms	355 ^B	560 ^B	2,880 ^A	1,845 ^B	5,650 ^A
Average total agricultural sales (\$)	153,799 ^A	162,684 ^A	164,043 ^A	161,568 ^A	162,475 ^A
Average program payments and insurance proceeds (\$)	14,878 ^B	13,585 ^B	10,398 ^A	8,288 ^B	10,314 ^A
Average total operating revenues (\$)	176,935 ^A	183,204 ^A	182,128 ^A	175,503 ^A	179,773 ^A
Average net operating income (\$)	29,781	41,822	47,398	45,010	44,948
Average agricultural sales from primary activity (\$)	90,550 ^A	128,686 ^A	152,046 ^A	156,219 ^A	147,188 ^A
Primary commodity (% of total agricultural sales)	58.9	79.1	92.7	96.7	90.6
Secondary commodity (% of total agricultural sales)	17.6	8.7	4.1	3.3	5.0
\$250,000 to \$499,999					
Number of farms	490 ^B	900 ^B	2,905 ^A	1,210 ^A	5,510 ^A
Average total agricultural sales (\$)	311,293 ^A	310,327 ^A	315,943 ^A	325,926 ^A	316,808 ^A
Average program payments and insurance proceeds (\$)	25,383 ^B	26,486 ^A	17,630 ^A	12,711 ^A	18,683 ^A
Average total operating revenues (\$)	353,357 ^A	351,592 ^A	346,771 ^A	348,505 ^A	348,526 ^A
Average net operating income (\$)	86,377	78,609	83,817	84,988	83,455
Average agricultural sales from primary activity (\$)	190,144 ^A	247,237 ^A	293,192 ^A	315,492 ^A	281,410 ^A
Primary commodity (% of total agricultural sales)	61.1	79.7	92.8	96.8	88.8
Secondary commodity (% of total agricultural sales)	20.6	11.6	3.9	3.2	4.8
\$500,000 and over					
Number of farms	400 ^B	390 ^B	1,150 ^A	670 ^A	2,605 ^A
Average total agricultural sales (\$)	868,535 ^A	731,637 ^A	757,786 ^A	866,436 ^A	798,783 ^A
Average program payments and insurance proceeds (\$)	62,234 ^A	48,375 ^A	30,041 ^A	23,471 ^A	36,050 ^A
Average total operating revenues (\$)	985,633 ^A	822,670 ^A	820,614 ^A	910,848 ^A	869,467 ^A
Average net operating income (\$)	191,898	170,745	179,247	195,835	184,202
Average agricultural sales from primary activity (\$)	504,942 ^A	579,229 ^A	708,101 ^A	843,403 ^A	692,487 ^A
Primary commodity (% of total agricultural sales)	58.1	79.2	93.4	97.3	86.7
Secondary commodity (% of total agricultural sales)	18.9	10.7	3.9	2.7	5.6
Total					
Number of farms	1,430 ^A	2,105 ^A	7,370 ^A	4,700 ^A	15,595 ^A
Average total agricultural sales (\$)	393,734 ^A	318,463 ^A	310,845 ^A	280,339 ^A	310,315 ^A
Average program payments and insurance proceeds (\$)	30,378 ^A	24,371 ^A	16,041 ^A	10,397 ^A	16,783 ^A
Average total operating revenues (\$)	447,758 ^A	359,283 ^A	340,394 ^A	298,935 ^A	340,336 ^A
Average net operating income (\$)	90,983	78,545	80,450	70,444	78,152
Average agricultural sales from primary activity (\$)	231,922 ^A	252,682 ^A	289,114 ^A	271,967 ^A	273,800 ^A
Primary commodity (% of total agricultural sales)	58.9	79.3	93.0	97.0	88.2
Secondary commodity (% of total agricultural sales)	18.7	10.7	4.0	3.0	5.1

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 12-8

Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Hog and pig farming

	2004				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	150 ^B	75 ^C	x	585 ^D	835 ^C
Average total agricultural sales (\$)	20,829 ^A	20,986 ^A	x	19,735 ^C	20,217 ^B
Average program payments and insurance proceeds (\$)	3,736 ^C	2,739 ^C	x	F	3,199 ^E
Average total operating revenues (\$)	28,054 ^A	25,978 ^A	x	27,718 ^B	27,680 ^B
Average net operating income (\$)	-4,686	-5,132	x	8,072	4,432
Average agricultural sales from primary activity (\$)	13,079 ^A	17,267 ^A	x	19,735 ^C	18,468 ^C
Primary commodity (% of total agricultural sales)	62.8	82.3	x	100.0	91.3
Secondary commodity (% of total agricultural sales)	17.1	7.0	x	...	3.9
\$50,000 to \$99,999					
Number of farms	95 ^B	125 ^E	50 ^D	255 ^D	530 ^C
Average total agricultural sales (\$)	62,980 ^A	68,215 ^B	61,464 ^A	50,591 ^C	57,996 ^B
Average program payments and insurance proceeds (\$)	8,203 ^A	F	5,579 ^D	3,361 ^D	4,766 ^C
Average total operating revenues (\$)	76,746 ^A	75,070 ^B	73,090 ^A	69,557 ^A	72,509 ^A
Average net operating income (\$)	9,786	-3,627	10,148	17,667	10,570
Average agricultural sales from primary activity (\$)	40,760 ^B	57,072 ^B	58,959 ^A	50,591 ^C	51,012 ^B
Primary commodity (% of total agricultural sales)	64.7	83.7	95.9	100.0	88.0
Secondary commodity (% of total agricultural sales)	16.6	8.9	1.6	...	6.0
\$100,000 to \$249,999					
Number of farms	205 ^B	210 ^C	205 ^C	410 ^C	1,025 ^B
Average total agricultural sales (\$)	143,695 ^A	155,375 ^A	162,036 ^A	127,883 ^B	143,404 ^A
Average program payments and insurance proceeds (\$)	18,245 ^C	14,649 ^B	17,496 ^B	8,957 ^D	13,674 ^B
Average total operating revenues (\$)	171,692 ^A	180,622 ^A	187,289 ^A	171,994 ^A	176,708 ^A
Average net operating income (\$)	25,016	30,084	33,343	28,415	29,043
Average agricultural sales from primary activity (\$)	89,797 ^A	129,088 ^A	154,713 ^A	127,883 ^B	125,752 ^A
Primary commodity (% of total agricultural sales)	62.5	83.1	95.5	100.0	87.7
Secondary commodity (% of total agricultural sales)	19.5	7.8	2.8	...	6.3
\$250,000 to \$499,999					
Number of farms	200 ^B	185 ^B	350 ^B	420 ^B	1,150 ^A
Average total agricultural sales (\$)	304,336 ^A	318,727 ^A	328,207 ^A	325,543 ^A	321,849 ^A
Average program payments and insurance proceeds (\$)	31,211 ^C	27,566 ^B	25,100 ^B	30,572 ^B	28,578 ^A
Average total operating revenues (\$)	352,616 ^A	359,069 ^A	367,883 ^A	378,950 ^A	368,175 ^A
Average net operating income (\$)	27,474	50,312	43,872	24,244	34,930
Average agricultural sales from primary activity (\$)	187,329 ^A	265,644 ^A	314,536 ^A	325,543 ^A	288,863 ^A
Primary commodity (% of total agricultural sales)	61.6	83.3	95.8	100.0	89.8
Secondary commodity (% of total agricultural sales)	22.4	10.6	2.7	...	6.2
\$500,000 and over					
Number of farms	360 ^A	275 ^A	605 ^A	920 ^A	2,160 ^A
Average total agricultural sales (\$)	1,769,954 ^A	1,602,574 ^A	1,870,279 ^A	2,093,633 ^A	1,914,778 ^A
Average program payments and insurance proceeds (\$)	133,716 ^A	86,247 ^A	112,513 ^A	80,050 ^A	98,779 ^A
Average total operating revenues (\$)	1,992,830 ^A	1,727,905 ^A	2,020,723 ^A	2,219,338 ^A	2,063,347 ^A
Average net operating income (\$)	368,052	217,677	173,175	96,513	178,185
Average agricultural sales from primary activity (\$)	1,102,374 ^A	1,326,682 ^A	1,786,747 ^A	2,093,633 ^A	1,746,284 ^A
Primary commodity (% of total agricultural sales)	62.3	82.8	95.5	100.0	91.2
Secondary commodity (% of total agricultural sales)	17.6	9.9	1.8	...	4.2
Total					
Number of farms	1,005 ^A	870 ^B	1,225 ^A	2,595 ^B	5,700 ^A
Average total agricultural sales (\$)	720,835 ^A	627,023 ^B	1,048,087 ^A	825,329 ^B	824,493 ^A
Average program payments and insurance proceeds (\$)	58,251 ^A	37,731 ^B	65,896 ^A	35,816 ^B	46,550 ^A
Average total operating revenues (\$)	816,852 ^A	682,971 ^B	1,138,446 ^A	889,196 ^A	898,544 ^A
Average net operating income (\$)	140,183	86,272	104,045	46,233	81,407
Average agricultural sales from primary activity (\$)	448,747 ^A	519,642 ^B	1,001,551 ^A	825,329 ^B	749,927 ^A
Primary commodity (% of total agricultural sales)	62.3	82.9	95.6	100.0	91.0
Secondary commodity (% of total agricultural sales)	18.0	9.8	1.9	...	4.5

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 12-9

Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Poultry and egg production

	2004				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
\$10,000 to \$49,999					
Number of farms	165 D	90 E	50 C	320 D	615 C
Average total agricultural sales (\$)	13,878 C	11,815 D	16,574 A	20,523 B	17,228 B
Average program payments and insurance proceeds (\$)	F	681 E	771 C	F	F
Average total operating revenues (\$)	21,487 C	17,336 C	20,788 B	26,546 B	23,486 B
Average net operating income (\$)	-3,249	-3,920	-3,632	7,217	2,016
Average agricultural sales from primary activity (\$)	8,697 C	9,761 D	15,844 A	20,523 B	15,479 B
Primary commodity (% of total agricultural sales)	62.7	82.6	95.6	100.0	89.8
Secondary commodity (% of total agricultural sales)	14.1	5.5	1.4	...	3.7
\$50,000 to \$99,999					
Number of farms	F	x	x	155 D	235 D
Average total agricultural sales (\$)	F	x	x	61,495 A	60,164 A
Average program payments and insurance proceeds (\$)	F	x	x	F	F
Average total operating revenues (\$)	F	x	x	73,386 A	75,142 A
Average net operating income (\$)	F	x	x	21,088	15,673
Average agricultural sales from primary activity (\$)	F	x	x	61,495 A	56,831 A
Primary commodity (% of total agricultural sales)	66.4	x	x	100.0	94.5
Secondary commodity (% of total agricultural sales)	11.8	x	x	...	1.3
\$100,000 to \$249,999					
Number of farms	40 E	55 E	130 E	300 C	510 B
Average total agricultural sales (\$)	167,023 A	151,517 B	168,735 A	174,498 A	170,143 A
Average program payments and insurance proceeds (\$)	11,818 E	5,297 E	4,030 E	4,477 E	5,012 D
Average total operating revenues (\$)	189,162 A	165,060 B	177,938 A	185,384 A	181,750 A
Average net operating income (\$)	43,305	11,245	41,438	21,564	27,004
Average agricultural sales from primary activity (\$)	113,279 A	127,586 B	161,132 A	174,498 A	161,715 A
Primary commodity (% of total agricultural sales)	67.8	84.2	95.5	100.0	95.0
Secondary commodity (% of total agricultural sales)	19.1	9.5	2.6	...	2.9
\$250,000 to \$499,999					
Number of farms	105 C	100 D	240 C	610 B	1,045 A
Average total agricultural sales (\$)	342,060 A	334,931 A	341,743 A	353,542 A	347,911 A
Average program payments and insurance proceeds (\$)	21,251 C	9,075 E	11,035 D	6,085 D	9,005 B
Average total operating revenues (\$)	386,991 A	358,399 A	365,612 A	369,772 A	369,426 A
Average net operating income (\$)	68,064	63,397	39,304	53,885	52,895
Average agricultural sales from primary activity (\$)	219,856 A	280,081 A	328,906 A	353,542 A	327,557 A
Primary commodity (% of total agricultural sales)	64.3	83.6	96.2	100.0	94.1
Secondary commodity (% of total agricultural sales)	22.8	10.3	2.2	...	3.7
\$500,000 and over					
Number of farms	185 B	215 B	390 A	1,045 A	1,835 A
Average total agricultural sales (\$)	1,293,506 A	946,928 A	1,447,025 A	1,704,339 A	1,519,283 A
Average program payments and insurance proceeds (\$)	44,177 A	36,482 B	17,675 B	28,161 B	28,504 A
Average total operating revenues (\$)	1,389,655 A	1,015,454 A	1,503,189 A	1,767,378 A	1,584,806 A
Average net operating income (\$)	186,360	133,055	188,412	215,851	197,307
Average agricultural sales from primary activity (\$)	834,835 A	786,299 A	1,405,727 A	1,704,339 A	1,445,793 A
Primary commodity (% of total agricultural sales)	64.5	83.0	97.1	100.0	95.2
Secondary commodity (% of total agricultural sales)	12.5	9.7	1.4	...	2.1
Total					
Number of farms	525 B	480 B	825 B	2,420 A	4,250 A
Average total agricultural sales (\$)	533,228 B	523,850 B	814,524 A	850,976 A	767,742 A
Average program payments and insurance proceeds (\$)	21,694 B	19,320 C	12,295 B	14,807 B	15,683 A
Average total operating revenues (\$)	581,835 B	563,053 B	849,804 A	885,106 A	804,466 A
Average net operating income (\$)	80,034	75,071	106,953	111,470	102,608
Average agricultural sales from primary activity (\$)	344,343 B	435,511 B	789,930 A	850,976 A	729,555 A
Primary commodity (% of total agricultural sales)	64.6	83.1	97.0	100.0	95.0
Secondary commodity (% of total agricultural sales)	13.8	9.8	1.5	...	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

	2004					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%	
	\$					
Canada	-66,030	-8,375	3,089	17,798	110,496	11,397
Newfoundland and Labrador	-41,882	-4,597	x	18,918	154,993	25,557
Prince Edward Island	-104,664	-12,863	157	18,941	128,711	6,092
Nova Scotia	-41,264	-2,625	6,083	21,166	138,626	24,423
New Brunswick	-59,442	-4,383	5,545	23,832	150,844	23,283
Quebec	-71,339	-5,660	8,080	32,276	122,025	17,096
Ontario	-58,692	-7,695	2,795	19,670	121,626	15,541
Manitoba	-63,353	-7,711	4,013	21,834	143,107	19,612
Saskatchewan	-59,655	-10,434	967	12,088	66,612	1,948
Alberta	-75,760	-9,293	3,016	15,771	111,521	9,083
British Columbia	-72,086	-7,688	3,157	17,254	132,133	14,583

Table 13-2
Average net market income by quintile and farm type, Canada

	2004					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%	
	\$					
Crop production	-52,738	-5,718	4,889	17,669	92,341	11,309
Oilseed and grain farming	-49,869	-6,312	5,033	18,370	82,681	9,982
Potato farming	-200,676	-14,706	4,473	39,021	313,944	28,449
Other vegetable (except potato) and melon farming	-61,555	-2,002	7,862	22,530	134,300	20,369
Fruit and tree nut farming	-55,438	-3,614	5,527	16,931	91,730	11,223
Greenhouse, nursery and floriculture production	-87,663	-1,018	11,196	33,025	279,861	47,084
Other crop farming	-41,110	-4,795	2,945	11,868	61,987	6,214
Animal production	-80,681	-11,306	626	17,965	130,874	11,497
Beef cattle ranching and farming, including feedlots	-83,147	-15,602	-5,083	3,788	50,425	-9,919
Dairy cattle and milk production	-16,714	26,760	48,766	77,772	178,091	62,977
Hog and pig farming	-179,189	-3,977	18,342	50,215	311,314	39,477
Poultry and egg production	-64,422	13,315	45,282	91,889	351,197	87,721
Other animal production	-84,733	-15,455	-3,277	7,347	121,616	5,278
Total	-66,030	-8,375	3,089	17,798	110,496	11,397

Table 13-3
Average net market income by quintile and revenue class, Canada

	2004					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	-30,840	-8,952	-1,627	4,710	15,867	-4,165
\$50,000 to \$99,999	-46,548	-10,677	2,852	14,747	34,778	-966
\$100,000 to \$249,999	-61,270	-7,579	14,690	34,349	69,360	9,931
\$250,000 to \$499,999	-89,228	7,826	42,163	73,368	132,441	33,321
\$500,000 and over	-281,433	12,852	85,435	165,169	515,645	99,563
Total	-66,030	-8,375	3,089	17,798	110,496	11,397

Table 14-1
Average net market income adjusted for CCA¹ by quintile and province

	2004					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%	
	\$					
Canada	-95,514	-18,133	-4,559	7,265	68,292	-8,528
Newfoundland and Labrador	-72,587	-13,040	-2,960	4,807	99,147	3,079
Prince Edward Island	-150,850	-25,131	-7,323	5,351	74,289	-20,740
Nova Scotia	-64,312	-8,677	154	11,395	97,929	7,331
New Brunswick	-98,078	-12,697	-1,834	8,701	88,140	-2,969
Quebec	-101,789	-15,961	-1,642	13,012	78,732	-5,512
Ontario	-84,948	-15,801	-4,087	7,959	72,841	-4,794
Manitoba	-93,973	-17,705	-4,194	8,464	82,867	-4,852
Saskatchewan	-87,122	-20,363	-6,643	3,989	40,095	-14,007
Alberta	-107,958	-20,895	-5,416	6,981	72,877	-10,805
British Columbia	-103,548	-15,585	-2,569	8,861	84,368	-5,625

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 CCA¹ by quintile and farm type, Canada

	2004					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%	
	\$					
Crop production	-84,776	-15,954	-3,050	7,723	54,030	-8,404
Oilseed and grain farming	-81,066	-17,321	-3,549	7,960	47,878	-9,217
Potato farming	-315,565	-53,884	-10,753 E	5,316	154,025	-43,507
Other vegetable (except potato) and melon farming	-100,923	-11,364	972 E	11,591	86,965	-2,461
Fruit and tree nut farming	-74,003	-9,621	394	9,846	68,204	-976
Greenhouse, nursery and floriculture production	-154,101	-10,134	2,362	16,357	157,355	2,668
Other crop farming	-62,018	-12,764	-3,563	4,342	38,243	-7,112
Animal production	-107,470	-20,496	-6,425	6,636	84,411	-8,668
Beef cattle ranching and farming, including feedlots	-106,544	-24,648	-11,328	-1,846	36,528	-21,541
Dairy cattle and milk production	-53,836	4,346	21,868	43,486	108,850	24,956
Hog and pig farming	-251,282	-24,564	-416	18,889	182,213	-15,039
Poultry and egg production	-103,135	-2,394	21,246	56,780	260,494	46,635
Other animal production	-101,476	-21,484	-7,518	3,067	86,139	-8,176
Total	-95,514	-18,133	-4,559	7,265	68,292	-8,528

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 CCA¹ by quintile and revenue class, Canada

	2004					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	-37,691	-13,388	-5,216	1,737	13,584	-8,190
\$50,000 to \$99,999	-60,242	-20,517	-6,005	6,338	27,977	-10,478
\$100,000 to \$249,999	-85,433	-27,043	-3,595	15,768	49,839	-10,093
\$250,000 to \$499,999	-135,095	-30,193	5,052	35,175	94,091	-6,188
\$500,000 and over	-402,994	-61,840	10,432	78,107	350,803	-5,103
Total	-95,514	-18,133	-4,559	7,265	68,292	-8,528

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

	2002										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
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
Solvency ratio											
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
Profitability ratios											
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
Solvency ratio											
Interest coverage	2.80	2.88	3.32	3.94	3.22	3.27	4.03	3.77	3.09	2.95	3.35
	2004										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	7.94	9.20	15.83	14.38	15.05	12.01	14.91	14.46	14.35	10.07	13.69
Operating profit margin adjusted for CCA (%)	2.60	-0.19	8.02	4.81	7.04	3.14	4.73	2.25	4.68	2.01	4.22
Operating profit margin (excluding interest expenses) (%)	11.62	16.15	20.83	19.96	20.96	17.36	19.48	19.78	18.94	15.60	18.90
Solvency ratio											
Interest coverage	3.16	2.33	4.17	3.58	3.54	3.24	4.27	3.72	4.13	2.82	3.63

Table 16-1
Financial performance indicators of farms by farm type, Canada — Crop production

	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
Profitability ratios							
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
Solvency ratio							
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
Profitability ratios							
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
Solvency ratio							
Interest coverage	4.58	4.28	5.01	3.28	3.74	3.34	4.27
	2004						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	17.73	12.37	12.24	13.08	8.93	17.19	15.57
Operating profit margin adjusted for CCA (%)	4.15	0.75	4.81	5.48	2.78	2.67	3.72
Operating profit margin (excluding interest expenses) (%)	23.12	18.14	15.61	19.17	12.67	23.74	20.76
Solvency ratio							
Interest coverage	4.29	3.14	4.64	3.15	3.39	3.62	4.00

Table 16-2
Financial performance indicators of farms by farm type, Canada — Animal production

	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
Profitability ratios						
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
Solvency ratio						
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
Profitability ratios						
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
Solvency ratio						
Interest coverage	1.91	3.48	2.01	4.01	3.19	2.74
	2004					
	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
Profitability ratios						
Operating profit margin (%)	7.89	22.96	9.06	12.75	11.21	12.33
Operating profit margin adjusted for CCA (%)	0.43	11.79	2.99	7.65	2.27	4.58
Operating profit margin (excluding interest expenses) (%)	12.36	31.96	13.20	16.28	15.27	17.55
Solvency ratio						
Interest coverage	2.76	3.55	3.19	4.61	3.77	3.36

Table 17
Financial performance indicators of farms by revenue class, Canada

	2002					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
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
Solvency ratio						
Interest coverage	1.83	4.08	4.50	4.32	3.99	4.02

	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	
Profitability ratios						
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
Solvency ratio						
Interest coverage	0.52	2.52	3.70	3.89	3.60	3.35

	2004					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-3.64	13.12	18.06	18.50	12.61	13.69
Operating profit margin adjusted for CCA (%)	-19.78	-0.13	5.70	7.13	5.57	4.22
Operating profit margin (excluding interest expenses) (%)	3.86	19.97	24.46	24.67	16.78	18.90
Solvency ratio						
Interest coverage	0.51	2.92	3.82	4.00	4.02	3.63

Table 18-1
Financial performance indicators of farms by province and by quartile¹ — First quartile boundary, 25%

	2004										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	-8.11	-13.59	-1.56	-2.41	5.85	-15.68	-5.38	-5.52	-10.00	-18.48	-6.72
Operating profit margin adjusted for CCA (%)	-20.95	-27.69	-14.76	-18.72	-4.88	-31.09	-19.49	-20.34	-29.63	-36.40	-22.10
Operating profit margin (excluding interest expenses) (%)	-3.33	-5.64	3.04	3.98	12.52	-7.99	2.18	1.26	-2.14	-11.17	0.45
Solvency ratio											
Interest coverage	-0.25	-0.74	0.68	0.74	1.73	-0.55	0.36	0.13	-0.43	-0.93	0.19

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 quartile¹ — Second quartile boundary, 50%

	2004										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	7.67	10.17	17.81	16.78	20.56	11.58	16.47	16.61	17.03	11.26	16.04
Operating profit margin adjusted for CCA (%)	0.25	0.30	6.37	3.54	8.90	1.03	4.19	3.74	3.04	1.73	3.86
Operating profit margin (excluding interest expenses) (%)	11.17	17.02	23.60	21.90	28.14	16.84	21.65	22.03	22.83	16.58	21.85
Solvency ratio											
Interest coverage	3.10	2.04	3.92	3.88	3.73	2.76	3.74	3.20	2.93	2.56	3.15

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 quartile¹ — Third quartile boundary, 75%

	2004										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	20.80	27.39	38.36	31.89	33.21	29.44	32.34	34.17	37.62	30.92	33.31
Operating profit margin adjusted for CCA (%)	11.36	16.04	27.14	19.00	21.92	18.23	20.12	22.60	24.99	20.07	21.47
Operating profit margin (excluding interest expenses) (%)	23.97	33.91	42.32	38.26	40.99	35.14	36.84	38.66	42.23	36.45	39.02
Solvency ratio											
Interest coverage	9.82	6.32	12.39	10.94	8.54	9.57	11.37	10.34	11.52	11.65	10.23

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 quartile¹, Canada — First quartile boundary, 25%

Crop production	2004						Crop production
	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	
Profitability ratios							
Operating profit margin (%)	-1.75	-2.37	0.71	-5.61	-0.38	-9.08	-2.86
Operating profit margin adjusted for CCA (%)	-16.80	-20.51	-7.34	-16.40	-9.51	-31.41	-17.95
Operating profit margin (excluding interest expenses) (%)	4.92	6.89	5.83	0.82	3.92	0.51	4.00
Solvency ratio							
Interest coverage	0.54	0.87	0.82	0.10	0.71	-0.06	0.45
Animal production	2004					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		
Profitability ratios							
Operating profit margin (%)	-21.61	16.17	3.30	5.76	-47.12	-12.24	
Operating profit margin adjusted for CCA (%)	-41.44	5.47	-4.06	-0.42	-66.61	-28.45	
Operating profit margin (excluding interest expenses) (%)	-13.13	24.90	7.41	9.14	-37.27	-4.63	
Solvency ratio							
Interest coverage	-1.35	2.53	1.52	2.20	-3.06	-0.14	

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 quartile¹, Canada — Second quartile boundary, 50%

Crop production	2004						Crop production
	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	
Profitability ratios							
Operating profit margin (%)	18.59	12.62	16.01	16.26	13.03	19.38	18.12
Operating profit margin adjusted for CCA (%)	5.59	-0.15	7.45	5.66	5.05	0.86	4.88
Operating profit margin (excluding interest expenses) (%)	23.78	17.05	19.39	22.37	16.41	25.52	23.46
Solvency ratio							
Interest coverage	3.73	3.73	4.16	3.07	4.06	2.74	3.59
Animal production	2004					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		
Profitability ratios							
Operating profit margin (%)	8.60	25.61	12.76	14.33	2.14	13.61	
Operating profit margin adjusted for CCA (%)	-3.46	14.53	5.35	7.95	-6.70	2.89	
Operating profit margin (excluding interest expenses) (%)	14.84	34.14	18.03	18.84	8.43	19.66	
Solvency ratio							
Interest coverage	1.89	4.10	3.42	4.81	1.41	2.85	

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 quartile¹, Canada — Third quartile boundary, 75%

Crop production	2004						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	35.98	24.81	32.62	35.22	27.39	39.67	36.05
Operating profit margin adjusted for CCA (%)	24.36	12.96	23.03	24.71	18.43	24.99	23.94
Operating profit margin (excluding interest expenses) (%)	40.37	29.46	36.43	41.70	30.89	45.77	40.79
Solvency ratio							
Interest coverage	13.31	11.53	13.01	13.80	12.59	9.75	12.69
Animal production	2004						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		
Profitability ratios							
Operating profit margin (%)	29.84	34.48	24.57	23.52	26.98	30.48	
Operating profit margin adjusted for CCA (%)	17.46	23.66	14.89	16.29	18.29	19.23	
Operating profit margin (excluding interest expenses) (%)	35.37	42.83	30.18	28.37	32.02	37.19	
Solvency ratio							
Interest coverage	7.56	8.40	7.68	15.96	9.05	8.12	

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 quartile¹, Canada — First quartile boundary, 25%

	2004					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-34.22	-2.24	6.48	8.91	6.51	-6.72
Operating profit margin adjusted for CCA (%)	-55.51	-16.93	-5.50	-1.59	-0.91	-22.10
Operating profit margin (excluding interest expenses) (%)	-24.31	5.08	12.90	14.76	10.76	0.45
Solvency ratio						
Interest coverage	-3.44	0.40	1.69	2.28	2.20	0.19

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 quartile¹, Canada — Second quartile boundary, 50%

	2004					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	6.96	18.22	20.36	20.09	15.85	16.04
Operating profit margin adjusted for CCA (%)	-8.45	5.56	8.29	8.75	6.84	3.86
Operating profit margin (excluding interest expenses) (%)	12.59	24.49	26.39	26.30	20.92	21.85
Solvency ratio						
Interest coverage	0.50	3.21	4.31	4.37	4.37	3.15

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 quartile¹, Canada — Third quartile boundary, 75%

	2004					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	36.79	35.48	32.96	30.30	25.43	33.31
Operating profit margin adjusted for CCA (%)	24.99	24.23	20.81	19.05	15.45	21.47
Operating profit margin (excluding interest expenses) (%)	41.22	41.03	38.95	37.08	31.73	39.02
Solvency ratio						
Interest coverage	6.52	12.06	12.20	11.00	11.34	10.23

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

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

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

General methodology

Universe

The Statistical Universe File — T1¹ and the Statistical Universe File — T2² of Canada Revenue Agency (CRA) contain the CAIS/TDP universe for the unincorporated and incorporated sectors respectively. The Statistical Universe File — T3, also from CRA, contains the universe for the communal farming organizations.

Target population

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

Sampling frame

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

Sources of data

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

1. Refers to the Self-Employment File for Agriculture (SEFA).

2. Refers to the CORTAX (Corporation Tax Processing System) file. Prior to reference year 2001, the source for the incorporated operations was the CORPAC (corporate accounting and collection system) file.

3. An evaluation of data quality is presented in the section on Data accuracy.

For the unincorporated sector, these returns comprise the following:

- a Statement of Farming Income and Expenses of the farm operation. Taxfilers may elect to use the form⁴ T2042 — Statement of Farming Activities provided by CRA in the Farming Income Tax Guide or their own statement to report detailed revenue and expense data.
- a statement for the Canadian Agricultural Income Stabilization program. Starting with the 2003 taxation year, the taxfilers who participate in the Canadian Agricultural Income Stabilization (CAIS) program use the form T1163, Statement A — CAIS Program Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they have more than one farming operation, they use the form T1163 for one operation and a separate form T1164, Statement B — CAIS Program Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.
- a statement for the Net Income Stabilization Account. For the 1997 to 2002 taxation years, the taxfilers who participated in the Net Income Stabilization Account (NISA) program used the form T1163, Statement A — NISA Account Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they had more than one farming operation, they used the form T1163 for one operation and a separate form T1164, Statement B — NISA Account Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.

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

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.⁶

Sample allocation

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

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

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

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

rates. As well, the largest stratum is take-all. To determine the sample size of the other strata, the Neyman allocation method, which minimizes the coefficient of variation for each province, is used.

Once Neyman allocation is completed, some manual adjustments were required to recalibrate the optimal number of provincial strata obtained through Sethi's algorithm to a long-established set of parameters with a predetermined (usually lower) number of provincial strata. This adjustment typically resulted in manually assigning the take-all to a stratum numbered lower than eight and overriding its Neyman's sampling percentage to one hundred, thus also absorbing any higher strata and so aligning overall to the desired number of provincial strata. In 2004, the sampling rates of the unincorporated sector varied from a complete census in Newfoundland and Labrador and the three territories to about 29% in Quebec.

Since the 1996 taxation year, a substantial number of electronic tax returns have been used to complete the unincorporated sample of the taxation data and since the 2003 taxation year, a substantial number of joint CAIS-CRA tax returns have also been used. (For the 1997 to 2002 taxation years, a substantial number of joint NISA-CRA tax returns had also been used.) When CRA receives an electronic tax return or a joint CAIS-CRA tax return, it is classified as "clean" or "unclean" depending on whether it satisfies all the editing rules. "Clean" returns are added to the taxation data sample since there is no additional cost. Because "unclean" returns involve verification and correction costs to make them usable, they are sampled at the same sampling rates used for taxation data.

NAICS code assignment

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

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

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

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

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

Sample allocation

The sample sizes of the take-some strata are determined using the Neyman allocation process which minimizes the coefficient of variation at the provincial level. In the incorporated sector, the sampling rates varied from a complete census in the Atlantic provinces to about 39% in Ontario in 2004. Overall, about one in two farms is sampled at the national level.

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 2004.

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

For the 2004 taxation year, the sample included about 206,600 returns. Of these returns, about 178,500 were classified as farms according to the NAICS (165,000 unincorporated farms and 13,500 incorporated farms).

Data processing

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

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

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 2004 taxation year. Information for tax purposes is collected in the year following the taxation year being reported upon; in this case, 2004 data were collected in 2005.

Revisions

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

Concepts and variables measured

Characteristics

The major variables measured are operating revenues, operating expenses, net operating income, 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.¹ 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,² 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,³ 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 CAIS/TDP and Census⁴ 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.⁵

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

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.⁶ 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 NAICS. Each record has been revisited and the farm type has been reassigned according to NAICS.

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 are not mentioned in the FFS questionnaire. Starting in 2003, the AES does not report any value in dairy subsidies. In 2003, the CAIS/TDP still reported some dairy subsidies as some farmers can report their revenues or expenses on a fiscal year basis. In 2004, the CAIS/TDP did not report any value in dairy subsidies.*

Text table 1
Comparison of CAIS/TDP¹ and Census² 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 ³	Census ⁴	CAIS/TDP ³	Census ⁵
	in thousands of dollars			
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
Number of farms	224,630	193,969	...	...

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^{1,2} – Farm cash receipts and operating expenses excluding depreciation, by province, 2000

Province	Farm cash receipts	Operating expenses excluding depreciation
	in thousands of dollars	
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

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

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

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 subsidies¹.
- **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) program²
 - 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.*

- government payments and other subsidies (such as hog incentive programs, acreage payments, assistance for clearing land and government grants)
- aggregate amounts reported for subsidies, patronage dividends and reimbursements
- insurance proceeds from programs (private and government) for crops and livestock due to adverse weather conditions, disease or other reasons

Exclusions: NISA withdrawals are not included in program payments 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.

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
Crop production	111 ¹	yes
Oilseed and grain farming	1111 ²	yes
Soybean farming	111110	yes
Oilseed (except soybean) farming	111120	yes
Dry pea and bean farming	111130	yes
Wheat farming	111140	yes
Corn farming	111150	yes
Rice farming	111160	no
Other grain farming	111190	yes
Vegetable and melon farming	1112	yes
Potato farming	11211 ²	yes
Other vegetable (except potato) and melon farming	11219 ²	yes
Fruit and tree nut farming	1113 ²	yes
Orange groves	111310	no
Citrus (except orange) groves	111320	no
Non-citrus fruit and tree nut farming	111330	no
Greenhouse, nursery and floriculture production	1114 ²	yes
Mushroom production	111411	yes
Nursery, floriculture and other greenhouse production	1114A ³	yes
Other food crops grown under cover	111419	no
Nursery and tree production	111421	no
Floriculture production	111422	no
Other crop farming	1119 ²	yes
Tobacco farming	111910	yes
Cotton farming	111920	no
Sugar cane farming	111930	no
Hay farming	111940	yes
Fruit and vegetable combination farming	111993	yes
All other miscellaneous crop farming	111999	yes
Animal production	112 ¹	yes
Cattle ranching and farming	1121	yes
Beef cattle ranching and farming, including feedlots	112110 ²	yes
Dairy cattle and milk production	112120 ²	yes
Hog and pig farming	1122	yes
Hog and pig farming	112210 ²	yes
Poultry and egg production	1123 ²	yes
Chicken egg production	112310	yes
Broiler, turkey and all other poultry production	1123A ³	yes
Broiler and other meat-type chicken production	112320	no
Turkey production	112330	no
Combination poultry and egg production	112391	no
All other poultry production	112399	no
Poultry hatcheries	112340 ⁴	yes

See footnotes at the end of the table.

Text table 1 – continued

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

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

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

Appendix II

Further notes on data limitations

Impact on farm type classification

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

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

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

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

Other related products

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

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

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

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

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

- **Customized requests**

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

- Those interested in learning more about the WFDB should refer to the **Whole Farm Database Reference Manual**. This document is available from the Agriculture Division at no charge. This product, Catalogue no. 21F0005GIE, is also available for free in electronic format. To obtain a single issue, visit our website at www.statcan.ca and select publications.

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

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

Other ways to reach us:

Toll-free: 1 800 465-1991
Fax: (613) 951-3868
E-mail: agriculture@statcan.ca