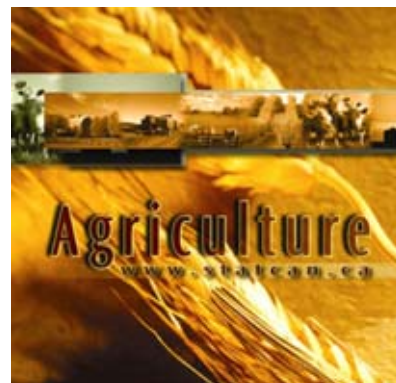


Statistics on Revenues and Expenses of Farms

2009, Preliminary estimates



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Statistics on Revenues and Expenses of Farms

2009, Preliminary estimates

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Note of appreciation

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User information

Symbols

The following standard symbols are used in Statistics Canada publications:

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

Notes

Throughout this publication:

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

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

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Notes to users

This issue of **Statistics on Revenues and Expenses of Farms** introduces the following changes:

- In the Statistical tables section, the “p” symbol has been added in superscript beside the reference year to make a distinction between preliminary and final estimates.
- The preliminary estimates for 2009 include communal farming organizations. In the past, communal farming organizations were excluded from the preliminary estimates.
- The Data quality, concepts and methodology section relates to reference year 2008. This section will be updated to reference year 2009 in the next issue of the publication on final estimates.

Statistics on Revenues and Expenses of Farms is a Statistics Canada (StatCan) publication that puts into perspective the financial data derived from the Taxation Data Program (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).

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** provides preliminary estimates for reference year 2009 and also gives some historical perspective by displaying farm-level data back to 2000.

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 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.
- Poultry hatcheries and aquaculture farms became part of the agriculture sector under NAICS. Starting in 2001, the TDP estimates include poultry hatcheries within poultry and egg farms. Aquaculture farms are not included in the TDP estimates.

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.

In 2007, a new suite of business risk management programs (including AgriStability and AgriInvest) replaced the former Canadian Agricultural Income Stabilization (CAIS) program. Therefore, the Canadian Agricultural Income Stabilization and Taxation Data Program (CAIS/TDP) is now referred to as the Taxation Data Program (TDP).

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

Introduction

Since the mid-1920s, the Agriculture Division of Statistics Canada (StatCan) 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 1980s. The *Statistics Act* of 1971 provided StatCan 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 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 TDP constitutes a major source of financial data for the Whole Farm Data Project.² 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** presents preliminary data for the 2009 reference year. It also provides some historical perspective by displaying farm-level data back to 2000.

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. 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, 2009

A complete review based on reference year 2009 will be presented in the next issue of **Statistics on Revenues and Expenses of Farms**, which will be released in the spring of 2011.

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
21-020-X	Food Statistics
21-021-M	Farm Environmental Management in Canada
21-206-X	Statistics on Income of Farm Operators
21-207-X	Statistics on Income of Farm Families
21-525-X	Understanding Measurements of Farm Income
21-601-M	Agriculture and Rural Working Paper Series
21F0001X	Canadian Farm Financial Database
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
23-009-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
95-629-X	Farm Data and Farm Operator Data
95-632-X	Selected Historical Data from the Census of Agriculture
95-633-X	Agriculture-Population Linkage Data for the 2006 Census
96-325-X	Canadian Agriculture at a Glance

Selected CANSIM tables from Statistics Canada

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

002-0030	Distribution of farm families and average total income by typology group and farm type, unincorporated sector, annual
002-0031	Distribution of farm families by income group and family size, unincorporated sector, annual
002-0032	Average total income of farm families by income quintile, unincorporated sector, annual
002-0033	Average total income of farm families by income quintile and farm type, unincorporated sector, annual
002-0034	Total and average off-farm income by source and total and average net operating income of farm operators, incorporated and unincorporated sectors, annual
002-0035	Total and average off-farm income by source and total and average net operating income of farm operators by farm type, incorporated and unincorporated sectors, annual
002-0036	Total and average off-farm income by source and total and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors, annual
002-0037	Average off-farm income and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors, annual
002-0038	Average total income of farm operators by farm type, incorporated and unincorporated sectors, annual
002-0039	Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, annual
002-0040	Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, annual
002-0041	Average total income of farm operators by income quintile, unincorporated sector, annual
002-0042	Average total income of farm operators by income quintile and farm type, unincorporated sector, annual
002-0044	Detailed average operating revenues and expenses of farms, by farm type, incorporated and unincorporated sectors, Canada and provinces, annual
002-0045	Detailed average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, Canada, annual
002-0046	Average operating revenues and expenses of farms, by revenue class, incorporated and unincorporated sectors, provinces, annual
002-0047	Average operating revenues and expenses of farms, by revenue class and farm type, incorporated and unincorporated sectors, Canada, annual
002-0048	Distribution of farms, by farm type and net operating income group, incorporated and unincorporated sectors, Canada and provinces, annual
002-0049	Distribution of farms, by revenue class, farm type and net operating income group, incorporated and unincorporated sectors, Canada, annual
002-0050	Average total agricultural sales of farms, by selected farm type, revenue class and degree of specialization, incorporated and unincorporated sectors, Canada, annual

002-0051	Average total agricultural sales of farms, by selected farm type and revenue class, incorporated and unincorporated sectors, Canada, annual
002-0052	Average net program payments and average net market income of farms, incorporated and unincorporated sectors, Canada and provinces, annual
002-0053	Average net program payments and average net market income of farms, by farm type, incorporated and unincorporated sectors, Canada and provinces, annual
002-0054	Average net program payments and average net market income of farms, by revenue class, incorporated and unincorporated sectors, Canada, annual
002-0055	Financial ratios of farms, incorporated and unincorporated sectors, Canada and provinces, annual
002-0056	Financial ratios of farms, by farm type, incorporated and unincorporated sectors, Canada, annual
002-0057	Financial ratios of farms, by revenue class, incorporated and unincorporated sectors, Canada, annual
002-0058	Financial ratios of farms, by quartile boundary, incorporated and unincorporated sectors, Canada and provinces, annual
002-0059	Financial ratios of farms, by farm type and quartile boundary, incorporated and unincorporated sectors, Canada, annual
002-0060	Financial ratios of farms, by revenue class and quartile boundary, incorporated and unincorporated sectors, Canada, annual
002-0061	Average net market income of farms, by income quintile, incorporated and unincorporated sectors, Canada and provinces, annual
002-0062	Average net market income of farms, by farm type and income quintile, incorporated and unincorporated sectors, Canada, annual
002-0063	Average net market income of farms, by revenue class and income quintile, incorporated and unincorporated sectors, Canada, annual
002-0064	Farm financial survey, Canadian and regional agricultural balance sheet, annual
002-0065	Farm financial survey, financial structure by farm type, average per farm, annual
002-0066	Farm financial survey, financial structure of farms by revenue class, average per farm, annual
002-0067	Farm financial survey, capital investment and capital sales of farms, average per farm, annual

Selected surveys from Statistics Canada

3447	Taxation Data Program
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Selected summary tables from Statistics Canada

- *Farm families, average total income, by farm type*
- *Farm families, average total income, by province*
- *Farm operators, average total income, by farm type*
- *Farm operators, average total income, by province*
- *Farms, average operating revenues and expenses, by farm type*
- *Farms, average operating revenues and expenses, by province*

Statistical tables

Table 1-1
Selected financial statistics by province — Canada

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	224,630 ^A	224,670 ^A	218,570 ^A	207,585 ^A	200,870 ^A	200,610 ^A	192,190 ^A	189,100 ^A	185,250 ^A	177,285 ^A
Average per farm (\$)										
Total operating revenues	182,747 ^A	193,329 ^A	202,654 ^A	207,689 ^A	210,184 ^A	223,861 ^A	242,928 ^A	267,430 ^A	300,534 ^A	304,679 ^A
Total operating expenses	156,785 ^A	164,331 ^A	172,405 ^A	182,122 ^A	181,400 ^A	193,812 ^A	212,274 ^A	230,164 ^A	255,039 ^A	256,954 ^A
Net operating income	25,962	28,998	30,250	25,567	28,784	30,050	30,655	37,267	45,495	47,725
Net program payments	8,086 ^A	11,878 ^A	12,100 ^A	16,211 ^A	17,388 ^A	20,321 ^A	20,344 ^A	17,248 ^A	15,944 ^A	12,199 ^A
Net market income	17,876	17,120	18,149	9,355	11,397	9,729	10,310	20,019	29,551	35,526
Adjustment for capital cost allowance (CCA)	16,941 ^A	17,273 ^A	18,379 ^A	19,329 ^A	19,924 ^A	20,757 ^A	22,408 ^A	23,373 ^A	25,147 ^A	26,436 ^A
Net market income adjusted for CCA	935	-153	-229	-9,974	-8,528	-11,028	-12,098	-3,355	4,404	9,090
Net operating income adjusted for CCA	9,021	11,725	11,871	6,238	8,860	9,293	8,247	13,893	20,349	21,289

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	255 ^A	235 ^A	225 ^A	240 ^A	240 ^A	240 ^A	240 ^A	255 ^A	245 ^A	250 ^A
Average per farm (\$)										
Total operating revenues	266,013 ^A	294,773 ^A	322,771 ^A	342,936 ^A	421,335 ^A	471,209 ^A	519,477 ^A	515,233 ^A	573,193 ^A	675,800 ^B
Total operating expenses	242,250 ^A	273,453 ^A	309,648 ^A	317,597 ^A	387,893 ^A	422,692 ^A	489,647 ^A	475,500 ^A	511,926 ^A	598,679 ^B
Net operating income	23,762	21,320	13,123	25,340	33,442	48,518	29,830	39,733	61,266	77,121
Net program payments	5,381 ^B	5,416 ^B	6,810 ^A	5,956 ^A	7,885 ^A	9,716 ^A	10,759 ^B	12,085 ^B	10,911 ^B	13,944 ^C
Net market income	18,381	15,904	6,313	19,383	25,557	38,801	19,071	27,649	50,355	63,178
Adjustment for capital cost allowance (CCA)	17,879 ^A	16,106 ^A	17,558 ^A	20,961 ^A	22,479 ^A	25,623 ^A	33,250 ^A	35,685 ^A	41,662 ^A	48,141 ^B
Net market income adjusted for CCA	503	-202	-11,245	-1,578	3,079	13,178	-14,179	-8,037	8,693	15,036
Net operating income adjusted for CCA	5,884	5,214	-4,435	4,379	10,964	22,895	-3,420	4,048	19,605	28,980

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	1,515 ^A	1,495 ^A	1,470 ^A	1,420 ^A	1,400 ^A	1,325 ^A	1,315 ^A	1,265 ^A	1,235 ^A	1,115 ^A
Average per farm (\$)										
Total operating revenues	260,523 ^A	262,990 ^A	275,372 ^A	296,904 ^A	285,619 ^A	307,827 ^A	334,080 ^A	353,551 ^A	397,049 ^A	450,147 ^A
Total operating expenses	223,343 ^A	226,541 ^A	244,288 ^A	260,624 ^A	259,332 ^A	273,147 ^A	296,783 ^A	316,059 ^A	347,542 ^A	395,458 ^A
Net operating income	37,180	36,450	31,084	36,279	26,287	34,681	37,298	37,491	49,507	54,689
Net program payments	9,631 ^A	16,429 ^A	12,451 ^A	13,468 ^A	20,195 ^A	24,754 ^A	16,725 ^B	18,194 ^A	27,360 ^A	34,236 ^B
Net market income	27,549	20,021	18,633	22,812	6,092	9,927	20,573	19,298	22,147	20,453
Adjustment for capital cost allowance (CCA)	24,751 ^A	24,415 ^A	25,686 ^A	25,667 ^A	26,832 ^A	28,297 ^A	28,866 ^A	32,188 ^A	33,331 ^A	36,724 ^A
Net market income adjusted for CCA	2,798	-4,394	-7,053	-2,855	-20,740	-18,370	-8,293	-12,890	-11,185	-16,270
Net operating income adjusted for CCA	12,429	12,035	5,398	10,612	-544	6,383	8,432	5,304	16,176	17,966

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	2,390 ^A	2,245 ^A	2,185 ^A	2,220 ^A	2,275 ^A	2,280 ^A	2,205 ^A	2,110 ^A	2,150 ^A	1,720 ^A
	Average per farm (\$)									
Total operating revenues	194,419 ^A	208,134 ^A	219,701 ^A	221,516 ^A	218,847 ^A	226,468 ^A	252,607 ^A	277,381 ^A	286,986 ^A	350,446 ^A
Total operating expenses	163,206 ^A	177,827 ^A	191,251 ^A	193,937 ^A	184,201 ^A	191,813 ^A	214,502 ^A	233,543 ^A	252,694 ^A	309,140 ^A
Net operating income	31,214	30,307	28,449	27,578	34,646	34,656	38,105	43,838	34,291	41,305
Net program payments	6,590 ^A	6,900 ^A	6,487 ^A	8,794 ^A	10,223 ^A	12,586 ^A	9,086 ^A	10,898 ^A	9,961 ^A	13,053 ^B
Net market income	24,624	23,407	21,962	18,784	24,423	22,070	29,019	32,939	24,330	28,252
Adjustment for capital cost allowance (CCA)	14,937 ^A	16,068 ^A	16,204 ^A	16,530 ^A	17,092 ^A	17,804 ^A	18,663 ^A	19,560 ^A	19,407 ^A	24,300 ^A
Net market income adjusted for CCA	9,687	7,339	5,758	2,255	7,331	4,266	10,356	13,379	4,923	3,952
Net operating income adjusted for CCA	16,276	14,239	12,245	11,049	17,554	16,852	19,442	24,278	14,885	17,006

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	1,850 ^A	1,790 ^A	1,765 ^A	1,715 ^A	1,715 ^A	1,665 ^A	1,680 ^A	1,650 ^A	1,560 ^A	1,420 ^A
	Average per farm (\$)									
Total operating revenues	226,582 ^A	262,399 ^A	280,226 ^A	288,734 ^A	274,304 ^A	303,288 ^A	312,767 ^A	329,376 ^A	367,275 ^A	448,133 ^A
Total operating expenses	195,577 ^A	220,618 ^A	231,847 ^A	244,023 ^A	234,856 ^A	256,048 ^A	265,902 ^A	284,498 ^A	318,609 ^A	385,593 ^B
Net operating income	31,005	41,781	48,379	44,711	39,448	47,240	46,865	44,877	48,666	62,540
Net program payments	4,171 ^A	4,520 ^A	5,828 ^A	7,730 ^A	16,165 ^A	23,064 ^A	21,292 ^A	22,107 ^A	21,887 ^A	26,064 ^B
Net market income	26,834	37,261	42,551	36,981	23,283	24,175	25,573	22,770	26,778	36,476
Adjustment for capital cost allowance (CCA)	20,420 ^A	23,114 ^A	24,133 ^A	25,754 ^A	26,251 ^A	28,094 ^A	28,973 ^A	29,930 ^A	30,139 ^A	33,877 ^A
Net market income adjusted for CCA	6,414	14,147	18,419	11,228	-2,969	-3,918	-3,400	-7,160	-3,360	2,599
Net operating income adjusted for CCA	10,585	18,667	24,247	18,957	13,196	19,146	17,892	14,947	18,527	28,663

Table 1-6
Selected financial statistics by province — Quebec

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	27,460 ^A	27,795 ^A	27,730 ^A	27,330 ^A	26,920 ^A	26,625 ^A	26,230 ^A	25,390 ^A	24,645 ^A	24,530 ^A
	Average per farm (\$)									
Total operating revenues	236,501 ^A	245,732 ^A	251,368 ^A	264,537 ^A	282,385 ^A	293,611 ^A	301,881 ^A	334,382 ^A	369,676 ^A	353,947 ^A
Total operating expenses	197,646 ^A	206,270 ^A	214,722 ^A	226,546 ^A	239,899 ^A	244,752 ^A	257,303 ^A	284,238 ^A	314,702 ^A	299,546 ^A
Net operating income	38,856	39,462	36,646	37,991	42,486	48,859	44,577	50,144	54,974	54,402
Net program payments	15,484 ^A	15,694 ^A	13,285 ^A	21,512 ^A	25,390 ^A	26,432 ^A	28,193 ^A	31,461 ^A	34,675 ^A	31,326 ^A
Net market income	23,372	23,768	23,362	16,478	17,096	22,427	16,384	18,683	20,299	23,076
Adjustment for capital cost allowance (CCA)	19,418 ^A	20,168 ^A	21,593 ^A	22,176 ^A	22,608 ^A	23,620 ^A	24,702 ^A	25,036 ^A	26,201 ^A	26,122 ^A
Net market income adjusted for CCA	3,954	3,601	1,768	-5,698	-5,512	-1,193	-8,317	-6,353	-5,902	-3,047
Net operating income adjusted for CCA	19,438	19,295	15,053	15,814	19,878	25,239	19,876	25,108	28,773	28,279

Table 1-7
Selected financial statistics by province — Ontario

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	47,840 ^A	47,750 ^A	47,280 ^A	45,485 ^A	43,365 ^A	44,620 ^A	43,285 ^A	45,030 ^A	44,230 ^A	41,520 ^A
	Average per farm (\$)									
Total operating revenues	198,539 ^A	208,748 ^A	216,352 ^A	224,922 ^A	229,346 ^A	237,427 ^A	257,646 ^A	263,373 ^A	284,937 ^A	293,845 ^A
Total operating expenses	171,871 ^A	183,156 ^A	188,540 ^A	198,180 ^A	201,810 ^A	205,677 ^A	225,105 ^A	231,799 ^A	248,151 ^A	257,750 ^A
Net operating income	26,668	25,592	27,812	26,742	27,536	31,750	32,541	31,574	36,786	36,095
Net program payments	6,547 ^A	11,892 ^A	10,562 ^A	9,638 ^A	11,995 ^A	14,633 ^A	15,043 ^A	11,964 ^A	13,023 ^A	7,396 ^A
Net market income	20,122	13,700	17,250	17,104	15,541	17,117	17,497	19,610	23,762	28,699
Adjustment for capital cost allowance (CCA)	16,796 ^A	17,122 ^A	18,091 ^A	19,589 ^A	20,334 ^A	20,710 ^A	22,561 ^A	21,807 ^A	23,125 ^A	23,811 ^A
Net market income adjusted for CCA	3,326	-3,423	-841	-2,485	-4,794	-3,593	-5,064	-2,197	638	4,888
Net operating income adjusted for CCA	9,873	8,469	9,721	7,153	7,202	11,040	9,980	9,767	13,661	12,284

Table 1-8
Selected financial statistics by province — Manitoba

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	21,320 ^A	21,140 ^A	20,305 ^A	19,345 ^A	18,685 ^A	18,390 ^A	17,760 ^A	17,015 ^A	16,020 ^A	15,565 ^A
	Average per farm (\$)									
Total operating revenues	173,137 ^A	197,469 ^A	212,784 ^A	229,327 ^A	240,278 ^A	235,277 ^A	252,901 ^A	292,692 ^A	340,713 ^A	344,943 ^A
Total operating expenses	149,006 ^A	164,648 ^A	177,113 ^A	197,286 ^A	204,442 ^A	203,949 ^A	228,823 ^A	252,402 ^A	296,599 ^A	288,549 ^A
Net operating income	24,131	32,820	35,671	32,041	35,836	31,328	24,078	40,290	44,114	56,394
Net program payments	7,638 ^A	12,886 ^A	7,588 ^A	9,988 ^A	16,224 ^A	29,749 ^A	31,921 ^A	20,696 ^A	14,102 ^A	12,942 ^A
Net market income	16,493	19,934	28,083	22,053	19,612	1,579	-7,843	19,594	30,012	43,453
Adjustment for capital cost allowance (CCA)	18,265 ^A	19,121 ^A	21,054 ^A	22,998 ^A	24,464 ^A	24,758 ^A	25,614 ^A	27,526 ^A	30,638 ^A	33,060 ^A
Net market income adjusted for CCA	-1,772	813	7,029	-945	-4,852	-23,179	-33,457	-7,932	-625	10,393
Net operating income adjusted for CCA	5,866	13,699	14,617	9,043	11,372	6,570	-1,536	12,764	13,476	23,334

Table 1-9
Selected financial statistics by province — Saskatchewan

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	57,215 ^A	57,205 ^A	53,940 ^A	50,525 ^A	48,055 ^A	46,735 ^A	45,075 ^A	43,955 ^A	42,660 ^A	39,960 ^A
	Average per farm (\$)									
Total operating revenues	113,530 ^A	123,249 ^A	127,625 ^A	130,878 ^A	130,667 ^A	143,212 ^A	155,844 ^A	184,108 ^A	223,740 ^A	233,885 ^A
Total operating expenses	93,768 ^A	96,881 ^A	101,025 ^A	111,735 ^A	111,773 ^A	123,497 ^A	131,538 ^A	150,039 ^A	175,602 ^A	180,403 ^A
Net operating income	19,761	26,368	26,600	19,143	18,893	19,716	24,305	34,068	48,139	53,482
Net program payments	6,736 ^A	11,632 ^A	12,470 ^A	20,422 ^A	16,945 ^A	20,148 ^A	20,194 ^A	14,381 ^A	6,690 ^A	3,353 ^B
Net market income	13,025	14,736	14,130	-1,279	1,948	-432	4,112	19,687	41,449	50,129
Adjustment for capital cost allowance (CCA)	13,704 ^A	13,885 ^A	14,821 ^A	15,331 ^A	15,955 ^A	16,803 ^A	18,035 ^A	19,266 ^A	21,708 ^A	24,673 ^A
Net market income adjusted for CCA	-678	851	-691	-16,611	-14,007	-17,236	-13,923	421	19,740	25,456
Net operating income adjusted for CCA	6,058	12,483	11,779	3,812	2,938	2,912	6,270	14,802	26,431	28,809

Table 1-10
Selected financial statistics by province — Alberta

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	54,360 ^A	54,505 ^A	53,235 ^A	48,885 ^A	48,025 ^A	48,435 ^A	44,815 ^A	42,815 ^A	42,985 ^A	42,160 ^A
Average per farm (\$)										
Total operating revenues	204,663 ^A	213,774 ^A	224,003 ^A	215,338 ^A	205,726 ^A	230,103 ^A	258,588 ^A	292,068 ^A	323,418 ^A	316,548 ^A
Total operating expenses	179,608 ^A	184,916 ^A	192,736 ^A	194,775 ^A	176,201 ^A	203,009 ^A	230,472 ^A	252,875 ^A	271,787 ^A	267,491 ^A
Net operating income	25,055	28,858	31,267	20,564	29,525	27,095	28,116	39,192	51,631	49,057
Net program payments	8,340 ^A	11,687 ^A	16,283 ^A	20,713 ^A	20,442 ^A	20,196 ^A	19,196 ^A	17,406 ^A	18,781 ^A	13,101 ^B
Net market income	16,716	17,171	14,985	-149	9,083	6,899	8,920	21,786	32,850	35,956
Adjustment for capital cost allowance (CCA)	17,973 ^A	18,160 ^A	19,168 ^A	19,887 ^A	19,888 ^A	21,163 ^A	23,545 ^A	25,951 ^A	27,740 ^A	27,829 ^A
Net market income adjusted for CCA	-1,258	-989	-4,183	-20,036	-10,805	-14,264	-14,626	-4,164	5,110	8,127
Net operating income adjusted for CCA	7,082	10,697	12,099	677	9,636	5,932	4,571	13,241	23,891	21,229

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	10,425 ^A	10,505 ^A	10,430 ^A	10,420 ^A	10,185 ^A	10,285 ^A	9,600 ^A	9,615 ^A	9,520 ^A	9,060 ^A
Average per farm (\$)										
Total operating revenues	230,081 ^A	224,703 ^A	240,747 ^A	248,176 ^A	250,637 ^A	271,068 ^A	298,986 ^A	305,430 ^A	339,761 ^A	349,494 ^A
Total operating expenses	202,504 ^A	203,893 ^A	215,771 ^A	222,762 ^A	225,396 ^A	243,326 ^A	266,474 ^A	277,647 ^A	314,493 ^A	315,796 ^A
Net operating income	27,577	20,810	24,977	25,414	25,241	27,742	32,512	27,783	25,268	33,698
Net program payments	3,541 ^A	3,839 ^A	3,759 ^A	4,606 ^A	10,658 ^A	14,639 ^A	10,607 ^A	11,348 ^A	11,803 ^A	10,863 ^B
Net market income	24,036	16,971	21,218	20,808	14,583	13,103	21,905	16,435	13,465	22,836
Adjustment for capital cost allowance (CCA)	19,437 ^A	18,700 ^A	18,762 ^A	19,321 ^A	20,208 ^A	20,828 ^A	23,301 ^A	24,490 ^A	25,265 ^A	26,609 ^A
Net market income adjusted for CCA	4,599	-1,730	2,456	1,487	-5,625	-7,725	-1,396	-8,055	-11,800	-3,773
Net operating income adjusted for CCA	8,140	2,109	6,215	6,094	5,033	6,914	9,212	3,293	3	7,090

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	111,895 ^A	113,160 ^A	110,315 ^A	107,165 ^A	106,835 ^A	100,520 ^A	98,515 ^A	100,290 ^A	98,850 ^A	96,670 ^A
Average per farm (\$)										
Total operating revenues	142,116 ^A	146,375 ^A	156,738 ^A	164,399 ^A	166,284 ^A	177,731 ^A	196,835 ^A	223,460 ^A	269,411 ^A	271,226 ^A
Total operating expenses	117,441 ^A	118,814 ^A	124,875 ^A	136,942 ^A	140,386 ^A	152,393 ^A	166,217 ^A	183,730 ^A	213,781 ^A	213,153 ^A
Net operating income	24,675	27,561	31,863	27,456	25,898	25,339	30,618	39,730	55,629	58,074
Net program payments	9,432 ^A	14,929 ^A	14,312 ^A	16,962 ^A	14,589 ^A	21,707 ^A	24,158 ^A	16,497 ^A	11,652 ^A	8,337 ^A
Net market income	15,243	12,632	17,550	10,494	11,309	3,631	6,461	23,233	43,978	49,736
Adjustment for capital cost allowance (CCA)	16,789 ^A	16,523 ^A	17,868 ^A	19,059 ^A	19,713 ^A	20,983 ^A	22,568 ^A	24,067 ^A	27,124 ^A	28,912 ^A
Net market income adjusted for CCA	-1,546	-3,891	-317	-8,565	-8,404	-17,352	-16,108	-834	16,853	20,824
Net operating income adjusted for CCA	7,886	11,038	13,995	8,397	6,185	4,356	8,050	15,663	28,505	29,161

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	85,265 ^A	84,595 ^A	80,390 ^A	77,135 ^A	77,485 ^A	71,915 ^A	70,580 ^A	72,285 ^A	71,520 ^A	70,110 ^A
	Average per farm (\$)									
Total operating revenues	115,557 ^A	123,614 ^A	131,891 ^A	138,173 ^A	141,396 ^A	149,224 ^A	163,766 ^A	199,780 ^A	256,041 ^A	256,698 ^A
Total operating expenses	93,024 ^A	95,375 ^A	100,338 ^A	111,751 ^A	116,322 ^A	126,157 ^A	135,740 ^A	158,783 ^A	193,780 ^A	192,921 ^A
Net operating income	22,533	28,239	31,553	26,422	25,074	23,066	28,026	40,997	62,261	63,776
Net program payments	10,196 ^A	16,491 ^A	15,828 ^A	19,168 ^A	15,092 ^A	22,223 ^A	25,876 ^A	16,324 ^A	8,976 ^A	5,849 ^B
Net market income	12,337	11,748	15,726	7,255	9,982	843	2,150	24,673	53,285	57,928
Adjustment for capital cost allowance (CCA)	15,953 ^A	15,845 ^A	17,208 ^A	18,278 ^A	19,200 ^A	20,583 ^A	22,061 ^A	23,999 ^A	27,973 ^A	30,271 ^A
Net market income adjusted for CCA	-3,616	-4,097	-1,483	-11,023	-9,217	-19,740	-19,912	674	25,312	27,657
Net operating income adjusted for CCA	6,580	12,394	14,345	8,144	5,875	2,483	5,965	16,998	34,288	33,506

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	1,520 ^B	1,475 ^B	1,525 ^B	1,670 ^B	1,495 ^B	1,360 ^B	1,325 ^B	1,200 ^A	1,245 ^B	1,185 ^B
	Average per farm (\$)									
Total operating revenues	542,328 ^B	542,408 ^B	620,995 ^A	598,228 ^B	619,287 ^B	726,091 ^B	771,448 ^A	891,748 ^A	976,455 ^B	1,145,188 ^B
Total operating expenses	457,197 ^B	453,513 ^B	501,150 ^A	495,261 ^B	542,695 ^B	606,402 ^B	653,712 ^A	763,214 ^A	811,604 ^B	930,495 ^B
Net operating income	85,131	88,895	119,845	102,967	76,592	119,688	117,735	128,535	164,850	214,693
Net program payments	21,092 ^B	29,307 ^B	26,307 ^B	25,904 ^B	48,143 ^B	94,852 ^B	70,447 ^B	62,818 ^A	81,535 ^B	71,094 ^B
Net market income	64,039	59,588	93,538	77,063	28,449	24,836	47,289	65,716	83,315	143,600
Adjustment for capital cost allowance (CCA)	54,384 ^B	55,690 ^B	61,675 ^A	64,991 ^B	71,956 ^B	80,717 ^B	80,670 ^A	95,447 ^A	92,653 ^B	98,035 ^B
Net market income adjusted for CCA	9,655	3,898	31,863	12,072	-43,507	-55,881	-33,381	-29,731	-9,338	45,564
Net operating income adjusted for CCA	30,747	33,205	58,170	37,976	4,636	38,971	37,066	33,087	72,197	116,658

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	2,715 ^B	2,705 ^A	2,595 ^A	2,680 ^A	2,565 ^A	2,685 ^A	2,375 ^A	2,565 ^B	2,520 ^B	2,300 ^B
	Average per farm (\$)									
Total operating revenues	258,435 ^A	263,605 ^A	292,599 ^A	285,750 ^A	307,043 ^A	312,344 ^A	375,630 ^A	368,129 ^B	375,245 ^B	380,107 ^B
Total operating expenses	221,064 ^A	223,918 ^A	248,236 ^A	243,854 ^A	269,459 ^A	268,285 ^A	319,075 ^A	318,631 ^B	334,255 ^B	325,463 ^B
Net operating income	37,370	39,687	44,363	41,896	37,584	44,059	56,555	49,498	40,989	54,644
Net program payments	9,719 ^B	13,726 ^B	16,368 ^B	14,702 ^B	17,216 ^B	27,576 ^B	30,870 ^B	25,293 ^B	25,444 ^B	17,219 ^B
Net market income	27,652	25,961	27,995	27,194	20,369	16,483	25,685	24,204	15,546	37,425
Adjustment for capital cost allowance (CCA)	20,103 ^B	19,371 ^A	21,971 ^A	21,485 ^A	22,830 ^A	23,623 ^A	27,006 ^B	25,595 ^B	26,767 ^B	24,453 ^B
Net market income adjusted for CCA	7,549	6,590	6,024	5,708	-2,461	-7,140	-1,321	-1,390	-11,221	12,972
Net operating income adjusted for CCA	17,268	20,316	22,392	20,411	14,755	20,436	29,549	23,903	14,223	30,191

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	4,920 ^A	4,685 ^A	4,690 ^A	4,730 ^A	4,850 ^A	4,690 ^A	4,910 ^A	4,880 ^A	4,800 ^A	4,510 ^A
	Average per farm (\$)									
Total operating revenues	129,472 ^A	135,017 ^A	142,574 ^A	154,587 ^A	160,337 ^A	168,139 ^A	181,866 ^A	200,017 ^A	221,096 ^A	222,778 ^A
Total operating expenses	115,656 ^A	120,499 ^A	124,016 ^A	132,883 ^A	139,359 ^A	149,322 ^A	153,937 ^A	163,633 ^A	189,573 ^A	197,260 ^A
Net operating income	13,816	14,518	18,558	21,704	20,978	18,817	27,929	36,384	31,523	25,519
Net program payments	5,933 ^B	8,618 ^B	8,897 ^B	8,930 ^A	9,755 ^A	16,687 ^B	14,847 ^A	12,837 ^A	15,137 ^B	14,610 ^B
Net market income	7,883	5,900	9,661	12,774	11,223	2,130	13,082	23,547	16,386	10,908
Adjustment for capital cost allowance (CCA)	9,739 ^A	10,013 ^A	10,577 ^A	11,260 ^A	12,198 ^A	13,001 ^A	13,152 ^A	15,253 ^A	16,888 ^A	18,340 ^B
Net market income adjusted for CCA	-1,857	-4,114	-916	1,514	-976	-10,871	-71	8,294	-502	-7,432
Net operating income adjusted for CCA	4,077	4,505	7,981	10,444	8,780	5,816	14,776	21,131	14,635	7,178

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	3,685 ^A	3,895 ^A	3,815 ^A	3,845 ^A	3,875 ^A	3,865 ^A	3,870 ^A	3,965 ^A	3,790 ^A	3,395 ^A
	Average per farm (\$)									
Total operating revenues	673,436 ^A	632,348 ^A	683,518 ^A	729,241 ^A	721,390 ^A	784,648 ^A	902,752 ^A	874,440 ^A	934,982 ^A	1,000,145 ^A
Total operating expenses	594,025 ^A	589,607 ^A	615,728 ^A	661,523 ^A	656,944 ^A	712,740 ^A	812,471 ^A	800,867 ^A	853,422 ^A	890,322 ^A
Net operating income	79,411	42,740	67,791	67,718	64,446	71,908	90,281	73,573	81,560	109,823
Net program payments	8,087 ^B	10,524 ^B	10,092 ^A	13,996 ^A	17,362 ^A	26,942 ^A	35,062 ^B	30,447 ^B	39,435 ^B	31,256 ^B
Net market income	71,324	32,216	57,698	53,722	47,084	44,966	55,219	43,126	42,125	78,567
Adjustment for capital cost allowance (CCA)	43,628 ^A	39,355 ^A	41,364 ^A	46,761 ^A	44,416 ^A	47,612 ^A	56,442 ^A	54,383 ^A	56,321 ^A	59,446 ^B
Net market income adjusted for CCA	27,696	-7,139	16,334	6,960	2,668	-2,647	-1,223	-11,257	-14,197	19,122
Net operating income adjusted for CCA	35,784	3,385	26,427	20,957	20,029	24,296	33,840	19,190	25,239	50,378

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	13,790 ^A	15,780 ^A	17,310 ^A	17,105 ^A	16,570 ^A	16,000 ^A	15,455 ^A	15,390 ^A	14,980 ^A	15,170 ^A
	Average per farm (\$)									
Total operating revenues	101,914 ^A	94,405 ^A	98,543 ^A	97,035 ^A	91,805 ^A	92,792 ^A	99,382 ^A	98,005 ^A	103,945 ^A	104,674 ^B
Total operating expenses	83,900 ^A	78,184 ^A	79,197 ^A	82,016 ^A	76,026 ^A	77,750 ^A	82,438 ^A	80,439 ^A	85,422 ^A	86,586 ^B
Net operating income	18,014	16,221	19,346	15,020	15,779	15,041	16,943	17,566	18,524	18,088
Net program payments	4,976 ^A	8,385 ^A	8,303 ^A	9,384 ^A	9,565 ^A	12,386 ^A	11,548 ^A	9,799 ^A	8,167 ^B	6,595 ^C
Net market income	13,038	7,836	11,043	5,636	6,214	2,656	5,396	7,767	10,357	11,493
Adjustment for capital cost allowance (CCA)	12,514 ^A	12,290 ^A	13,246 ^A	13,646 ^A	13,326 ^A	13,159 ^A	13,751 ^A	13,547 ^A	13,586 ^A	14,214 ^B
Net market income adjusted for CCA	524	-4,454	-2,203	-8,010	-7,112	-10,503	-8,355	-5,780	-3,229	-2,721
Net operating income adjusted for CCA	5,500	3,931	6,100	1,374	2,453	1,882	3,192	4,019	4,937	3,874

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	112,730 ^A	111,505 ^A	108,255 ^A	100,420 ^A	94,040 ^A	100,085 ^A	93,675 ^A	88,810 ^A	86,400 ^A	80,625 ^A
	Average per farm (\$)									
Total operating revenues	223,080 ^A	240,977 ^A	249,445 ^A	253,888 ^A	260,062 ^A	270,194 ^A	291,404 ^A	317,089 ^A	336,138 ^A	344,790 ^A
Total operating expenses	195,840 ^A	210,520 ^A	220,840 ^A	230,337 ^A	227,998 ^A	235,412 ^A	260,712 ^A	282,604 ^A	302,237 ^A	309,472 ^A
Net operating income	27,239	30,457	28,606	23,551	32,064	34,781	30,693	34,485	33,901	35,318
Net program payments	6,750 ^A	8,782 ^A	9,846 ^A	15,410 ^A	20,567 ^A	18,928 ^A	16,334 ^A	18,096 ^A	20,854 ^A	16,829 ^A
Net market income	20,490	21,675	18,760	8,140	11,497	15,853	14,359	16,389	13,046	18,489
Adjustment for capital cost allowance (CCA)	17,091 ^A	18,034 ^A	18,899 ^A	19,617 ^A	20,165 ^A	20,530 ^A	22,239 ^A	22,590 ^A	22,885 ^A	23,467 ^A
Net market income adjusted for CCA	3,399	3,641	-139	-11,477	-8,668	-4,677	-7,880	-6,201	-9,838	-4,978
Net operating income adjusted for CCA	10,148	12,422	9,707	3,933	11,899	14,251	8,453	11,895	11,016	11,851

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	71,050 ^A	70,495 ^A	68,070 ^A	61,815 ^A	56,640 ^A	63,360 ^A	58,990 ^A	54,820 ^A	52,590 ^A	48,220 ^A
	Average per farm (\$)									
Total operating revenues	165,843 ^A	173,753 ^A	181,816 ^A	170,433 ^A	155,729 ^A	170,083 ^A	190,486 ^A	205,106 ^A	218,223 ^A	219,053 ^A
Total operating expenses	154,575 ^A	158,825 ^A	166,989 ^A	163,731 ^A	143,445 ^A	158,616 ^A	181,242 ^A	194,000 ^A	204,720 ^A	207,313 ^A
Net operating income	11,268	14,928	14,827	6,702	12,284	11,468	9,245	11,106	13,503	11,740
Net program payments	4,468 ^A	7,052 ^A	8,818 ^A	15,051 ^A	22,203 ^A	18,868 ^A	14,771 ^A	14,669 ^A	15,225 ^A	12,096 ^A
Net market income	6,799	7,875	6,008	-8,349	-9,919	-7,401	-5,526	-3,563	-1,723	-356
Adjustment for capital cost allowance (CCA)	10,672 ^A	11,233 ^A	11,774 ^A	11,885 ^A	11,622 ^A	12,121 ^A	13,063 ^A	13,089 ^A	13,269 ^A	13,059 ^A
Net market income adjusted for CCA	-3,873	-3,358	-5,765	-20,233	-21,541	-19,521	-18,589	-16,652	-14,991	-13,415
Net operating income adjusted for CCA	595	3,694	3,053	-5,183	662	-653	-3,818	-1,984	234	-1,319

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	18,520 ^A	18,040 ^A	17,065 ^A	16,170 ^A	15,595 ^A	14,950 ^A	14,295 ^A	13,950 ^A	13,550 ^A	13,120 ^A
	Average per farm (\$)									
Total operating revenues	264,850 ^A	286,049 ^A	299,244 ^A	322,523 ^A	340,336 ^A	375,817 ^A	403,114 ^A	437,830 ^A	469,152 ^A	497,724 ^A
Total operating expenses	197,518 ^A	216,758 ^A	229,245 ^A	248,738 ^A	262,184 ^A	281,933 ^A	307,232 ^A	334,988 ^A	365,596 ^A	391,532 ^A
Net operating income	67,332	69,291	69,999	73,786	78,152	93,885	95,881	102,842	103,556	106,192
Net program payments	8,620 ^A	10,822 ^A	7,769 ^A	8,698 ^A	15,174 ^A	16,343 ^A	12,990 ^A	11,245 ^A	7,912 ^A	9,204 ^B
Net market income	58,713	58,469	62,231	65,088	62,977	77,541	82,892	91,596	95,644	96,988
Adjustment for capital cost allowance (CCA)	30,875 ^A	32,658 ^A	34,569 ^A	36,715 ^A	38,021 ^A	41,406 ^A	44,602 ^A	45,686 ^A	47,723 ^A	50,916 ^A
Net market income adjusted for CCA	27,838	25,811	27,662	28,373	24,956	36,135	38,290	45,911	47,922	46,072
Net operating income adjusted for CCA	36,457	36,633	35,431	37,071	40,130	52,478	51,279	57,156	55,833	55,277

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	6,740 ^A	6,655 ^A	6,165 ^A	5,730 ^A	5,700 ^A	5,345 ^A	4,910 ^A	4,335 ^A	3,835 ^A	3,690 ^A
	Average per farm (\$)									
Total operating revenues	628,590 ^A	718,761 ^A	720,330 ^A	793,886 ^A	898,544 ^A	943,310 ^A	958,250 ^A	1,090,837 ^A	1,221,534 ^A	1,165,310 ^A
Total operating expenses	552,150 ^A	622,608 ^A	666,444 ^A	754,752 ^A	817,137 ^A	834,111 ^A	898,357 ^A	1,019,727 ^A	1,192,960 ^A	1,128,434 ^A
Net operating income	76,441	96,153	53,886	39,134	81,407	109,199	59,893	71,111	28,574	36,876
Net program payments	27,533 ^A	24,628 ^A	29,257 ^A	53,398 ^A	41,930 ^A	41,994 ^A	58,665 ^A	106,289 ^A	184,818 ^A	139,263 ^A
Net market income	48,907	71,525	24,629	-14,264	39,477	67,206	1,229	-35,178	-156,243	-102,387
Adjustment for capital cost allowance (CCA)	40,461 ^A	46,173 ^A	48,080 ^A	51,831 ^A	54,516 ^A	56,895 ^A	59,444 ^A	60,031 ^A	61,013 ^A	58,879 ^A
Net market income adjusted for CCA	8,446	25,352	-23,451	-66,095	-15,039	10,311	-58,216	-95,209	-217,256	-161,266
Net operating income adjusted for CCA	35,979	49,980	5,806	-12,697	26,891	52,305	449	11,080	-32,439	-22,003

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	4,275 ^A	4,205 ^A	4,465 ^A	4,470 ^A	4,250 ^A	4,405 ^A	4,385 ^A	4,385 ^A	4,245 ^A	4,405 ^A
	Average per farm (\$)									
Total operating revenues	610,370 ^A	733,133 ^A	722,630 ^A	743,932 ^A	804,466 ^A	830,282 ^A	835,889 ^A	896,670 ^A	1,044,666 ^A	1,046,208 ^A
Total operating expenses	535,723 ^A	652,817 ^A	641,468 ^A	663,735 ^A	701,859 ^A	707,893 ^A	731,708 ^A	786,595 ^A	919,771 ^A	911,097 ^A
Net operating income	74,647	80,316	81,163	80,197	102,608	122,389	104,182	110,075	124,895	135,112
Net program payments	5,449 ^B	7,527 ^A	6,275 ^A	6,907 ^B	14,887 ^A	15,276 ^A	11,953 ^B	10,334 ^B	12,767 ^D	9,453 ^B
Net market income	69,198	72,789	74,887	73,291	87,721	107,113	92,228	99,741	112,128	125,658
Adjustment for capital cost allowance (CCA)	35,758 ^A	39,791 ^A	38,693 ^A	39,425 ^A	41,086 ^A	42,923 ^A	45,757 ^A	45,266 ^A	48,893 ^A	49,573 ^A
Net market income adjusted for CCA	33,440	32,998	36,194	33,866	46,635	64,189	46,471	54,474	63,235	76,085
Net operating income adjusted for CCA	38,889	40,525	42,469	40,772	61,522	79,466	58,424	64,809	76,002	85,538

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	12,145 ^A	12,120 ^A	12,485 ^A	12,235 ^A	11,840 ^A	12,015 ^A	11,090 ^A	11,315 ^A	12,175 ^A	11,190 ^A
	Average per farm (\$)									
Total operating revenues	133,023 ^A	131,673 ^A	148,217 ^A	152,869 ^A	150,469 ^A	161,693 ^A	173,482 ^A	189,642 ^A	171,587 ^A	160,789 ^A
Total operating expenses	117,452 ^A	122,067 ^A	132,354 ^A	138,572 ^A	133,596 ^A	142,761 ^A	154,748 ^A	169,504 ^A	157,151 ^A	146,771 ^A
Net operating income	15,571	9,605	15,863	14,297	16,873	18,932	18,734	20,137	14,436	14,018
Net program payments	6,178 ^A	7,539 ^A	9,978 ^A	11,409 ^A	11,596 ^A	13,533 ^A	11,943 ^B	12,384 ^B	10,767 ^A	8,713 ^B
Net market income	9,393	2,066	5,885	2,889	5,278	5,400	6,792	7,754	3,670	5,304
Adjustment for capital cost allowance (CCA)	14,093 ^A	12,826 ^A	14,834 ^A	13,764 ^A	13,453 ^A	14,500 ^A	16,441 ^A	17,013 ^A	15,702 ^A	14,184 ^A
Net market income adjusted for CCA	-4,700	-10,760	-8,949	-10,875	-8,176	-9,100	-9,649	-9,259	-12,032	-8,880
Net operating income adjusted for CCA	1,478	-3,221	1,029	534	3,420	4,432	2,294	3,125	-1,266	-167

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	98,290 ^A	97,220 ^A	93,775 ^A	89,950 ^A	87,260 ^A	85,185 ^A	78,720 ^A	75,375 ^A	70,665 ^A	69,710 ^A
	Average per farm (\$)									
Total operating revenues	25,271 ^A	25,322 ^A	25,091 ^A	25,039 ^A	24,936 ^A	25,233 ^A	25,119 ^A	25,129 ^A	25,559 ^A	25,303 ^A
Total operating expenses	23,624 ^A	23,025 ^A	23,667 ^A	25,983 ^A	25,843 ^A	25,322 ^A	26,435 ^A	26,897 ^A	27,989 ^A	26,842 ^A
Net operating income	1,646	2,297	1,424	-944	-908	-89	-1,316	-1,768	-2,430	-1,539
Net program payments	1,704 ^A	2,441 ^A	2,096 ^A	2,556 ^A	3,257 ^A	3,386 ^A	2,873 ^A	2,148 ^A	1,633 ^A	1,335 ^A
Net market income	-58	-145	-672	-3,500	-4,165	-3,475	-4,189	-3,916	-4,063	-2,874
Adjustment for capital cost allowance (CCA)	3,685 ^A	3,734 ^A	3,890 ^A	3,983 ^A	4,025 ^A	4,049 ^A	4,303 ^A	4,234 ^A	4,185 ^A	4,309 ^A
Net market income adjusted for CCA	-3,743	-3,879	-4,562	-7,483	-8,190	-7,523	-8,492	-8,150	-8,249	-7,183
Net operating income adjusted for CCA	-2,039	-1,438	-2,466	-4,927	-4,933	-4,138	-5,619	-6,002	-6,616	-5,848

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	41,760 ^A	40,010 ^A	39,035 ^A	36,570 ^A	35,530 ^A	34,760 ^A	33,230 ^A	32,030 ^A	30,510 ^A	28,780 ^A
	Average per farm (\$)									
Total operating revenues	71,919 ^A	72,167 ^A	71,858 ^A	71,484 ^A	71,773 ^A	71,893 ^A	71,489 ^A	72,021 ^A	71,921 ^A	71,981 ^A
Total operating expenses	58,729 ^A	58,124 ^A	58,186 ^A	63,838 ^A	62,356 ^A	61,724 ^A	61,885 ^A	63,388 ^A	62,636 ^A	61,016 ^A
Net operating income	13,190	14,043	13,672	7,646	9,416	10,169	9,603	8,633	9,286	10,964
Net program payments	5,147 ^A	7,564 ^A	7,166 ^A	9,214 ^A	10,382 ^A	11,935 ^A	10,797 ^A	7,471 ^A	5,246 ^A	4,275 ^A
Net market income	8,043	6,479	6,506	-1,568	-966	-1,766	-1,194	1,162	4,040	6,689
Adjustment for capital cost allowance (CCA)	9,157 ^A	8,946 ^A	9,093 ^A	9,400 ^A	9,512 ^A	9,514 ^A	9,888 ^A	9,382 ^A	9,432 ^A	8,920 ^A
Net market income adjusted for CCA	-1,114	-2,466	-2,587	-10,968	-10,478	-11,280	-11,081	-8,220	-5,392	-2,231
Net operating income adjusted for CCA	4,033	5,097	4,579	-1,754	-96	655	-284	-749	-147	2,044

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^P
Number of farms	49,705 ^A	49,590 ^A	47,340 ^A	43,130 ^A	40,960 ^A	41,310 ^A	39,880 ^A	37,485 ^A	36,735 ^A	33,735 ^A
	Average per farm (\$)									
Total operating revenues	160,091 ^A	160,633 ^A	161,875 ^A	161,414 ^A	161,977 ^A	161,359 ^A	162,163 ^A	162,551 ^A	162,009 ^A	162,323 ^A
Total operating expenses	127,341 ^A	125,921 ^A	127,591 ^A	133,482 ^A	132,727 ^A	133,204 ^A	133,479 ^A	133,131 ^A	131,429 ^A	130,244 ^A
Net operating income	32,749	34,713	34,284	27,932	29,249	28,155	28,683	29,420	30,580	32,079
Net program payments	9,834 ^A	14,423 ^A	14,260 ^A	18,943 ^A	19,319 ^A	23,718 ^A	21,493 ^A	15,081 ^A	9,534 ^A	8,082 ^A
Net market income	22,916	20,289	20,024	8,989	9,931	4,437	7,190	14,339	21,046	23,997
Adjustment for capital cost allowance (CCA)	19,035 ^A	18,431 ^A	18,942 ^A	19,771 ^A	20,024 ^A	19,516 ^A	19,264 ^A	18,560 ^A	17,701 ^A	18,331 ^A
Net market income adjusted for CCA	3,881	1,858	1,082	-10,782	-10,093	-15,079	-12,074	-4,221	3,344	5,666
Net operating income adjusted for CCA	13,715	16,282	15,343	8,161	9,225	8,639	9,420	10,860	12,878	13,748

Table 3-4

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^p
Number of farms	21,620 ^A	23,310 ^A	22,900 ^A	22,370 ^A	21,375 ^A	22,555 ^A	22,255 ^A	23,390 ^A	23,365 ^A	22,075 ^A
	Average per farm (\$)									
Total operating revenues	343,028 ^A	344,071 ^A	345,434 ^A	346,909 ^A	347,501 ^A	348,972 ^A	350,188 ^A	352,901 ^A	353,764 ^A	355,939 ^A
Total operating expenses	279,734 ^A	275,527 ^A	276,155 ^A	284,319 ^A	283,223 ^A	284,566 ^A	286,600 ^A	284,551 ^A	282,851 ^A	282,026 ^A
Net operating income	63,294	68,544	69,279	62,590	64,278	64,406	63,588	68,350	70,912	73,913
Net program payments	17,894 ^A	26,316 ^A	25,454 ^A	32,601 ^A	30,957 ^A	38,665 ^A	36,851 ^A	25,647 ^A	16,271 ^A	12,925 ^A
Net market income	45,400	42,228	43,825	29,989	33,321	25,741	26,737	42,703	54,641	60,988
Adjustment for capital cost allowance (CCA)	37,276 ^A	36,712 ^A	37,861 ^A	38,499 ^A	39,508 ^A	39,402 ^A	38,674 ^A	36,413 ^A	34,973 ^A	37,121 ^A
Net market income adjusted for CCA	8,124	5,516	5,964	-8,510	-6,188	-13,661	-11,938	6,291	19,668	23,868
Net operating income adjusted for CCA	26,018	31,832	31,417	24,091	24,770	25,004	24,914	31,937	35,939	36,793

Table 3-5

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009 ^p
Number of farms	13,245 ^A	14,545 ^A	15,515 ^A	15,565 ^A	15,750 ^A	16,805 ^A	18,105 ^A	20,815 ^A	23,965 ^A	22,995 ^A
	Average per farm (\$)									
Total operating revenues	1,524,177 ^A	1,519,559 ^A	1,518,850 ^A	1,511,196 ^A	1,487,822 ^A	1,530,906 ^A	1,550,523 ^A	1,538,363 ^A	1,562,582 ^A	1,602,280 ^A
Total operating expenses	1,363,911 ^A	1,353,808 ^A	1,342,550 ^A	1,350,105 ^A	1,300,217 ^A	1,348,397 ^A	1,378,380 ^A	1,336,482 ^A	1,331,627 ^A	1,361,421 ^A
Net operating income	160,266	165,751	176,300	161,090	187,605	182,509	172,143	201,882	230,955	240,859
Net program payments	42,141 ^A	55,006 ^A	58,692 ^A	80,432 ^A	88,042 ^A	90,550 ^A	91,000 ^A	81,437 ^A	81,256 ^A	60,384 ^A
Net market income	118,125	110,745	117,608	80,659	99,563	91,959	81,144	120,444	149,699	180,475
Adjustment for capital cost allowance (CCA)	98,799 ^A	95,575 ^A	98,853 ^A	102,553 ^A	104,667 ^A	106,744 ^A	111,031 ^A	108,224 ^A	108,777 ^A	117,054 ^A
Net market income adjusted for CCA	19,326	15,170	18,755	-21,895	-5,103	-14,785	-29,887	12,220	40,923	63,421
Net operating income adjusted for CCA	61,467	70,177	77,447	58,537	82,938	75,765	61,113	93,657	122,178	123,804

Table 4
Average operating revenues and expenses by province

	2009 p										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	250^A	1,115^A	1,720^A	1,420^A	24,530^A	41,520^A	15,565^A	39,960^A	42,160^A	9,060^A	177,285^A
Distribution by province (%)	0.1	0.6	1.0	0.8	13.8	23.4	8.8	22.5	23.8	5.1	100.0
	Average per farm (\$)										
Total operating revenues	675,800^B	450,147^A	350,446^A	448,133^A	353,947^A	293,845^A	344,943^A	233,885^A	316,548^A	349,494^A	304,679^A
Total crop revenues	96,035^C	251,973^A	93,880^B	194,957^B	83,950^A	126,736^A	178,611^A	149,400^A	111,279^A	138,003^A	128,351^A
Total grains and oilseeds	x	21,739 ^A	4,910 ^C	10,158 ^B	32,122 ^A	59,263 ^A	153,083 ^A	144,187 ^A	92,476 ^A	5,872 ^B	86,815 ^A
Total other crops	x	230,234 ^A	88,969 ^B	184,798 ^B	51,828 ^A	67,473 ^A	25,528 ^B	5,213 ^B	18,803 ^B	132,131 ^A	41,537 ^A
Potatoes	3,214 ^D	212,230 ^B	3,725 ^D	116,904 ^B	x	3,311 ^B	16,000 ^B	503 ^B	3,759 ^D	3,796 ^D	6,388 ^A
Fruits	1,838 ^D	5,689 ^E	38,606 ^C	11,778 ^C	7,637 ^B	6,420 ^B	137 ^E	47 ^E	43 ^D	34,676 ^B	4,871 ^A
Vegetables	17,736 ^C	5,597 ^C	14,583 ^C	5,887 ^D	11,697 ^B	9,369 ^B	1,481 ^C	73 ^D	F	8,268 ^C	4,865 ^A
Tobacco	0	x	0	0	x	1,914 ^C	0	0	0	x	448 ^C
Greenhouse, nursery and floriculture products	52,602 ^C	3,970 ^E	28,843 ^B	36,464 ^E	15,820 ^A	41,783 ^B	3,342 ^B	722 ^C	4,824 ^B	77,616 ^B	18,213 ^A
Forage crops (including seeds)	F	2,747 ^B	2,768 ^B	3,384 ^B	2,831 ^B	2,810 ^B	4,425 ^B	3,856 ^B	8,283 ^A	6,443 ^B	4,706 ^A
Other crops	x	x	445 ^D	10,382 ^C	8,834 ^B	1,866 ^D	144 ^C	12 ^A	908 ^D	x	2,046 ^B
Total livestock and product revenues	545,689^C	142,404^A	221,739^A	205,818^B	211,384^A	139,551^A	120,150^A	45,000^A	147,419^B	183,192^A	132,493^A
Cattle	17,659 ^D	36,882 ^B	15,673 ^B	15,649 ^A	29,060 ^A	30,431 ^A	35,143 ^A	30,259 ^A	117,306 ^B	35,286 ^B	51,282 ^A
Hogs	180 ^E	13,972 ^D	7,804 ^E	39,274 ^E	49,726 ^A	21,824 ^B	50,370 ^B	7,050 ^A	7,657 ^B	5,864 ^A	20,599 ^A
Poultry and eggs	212,360 ^B	12,223 ^D	85,486 ^C	74,003 ^B	45,899 ^B	36,838 ^B	17,192 ^B	2,357 ^A	9,178 ^A	77,074 ^A	24,935 ^A
Dairy products and subsidies	271,308 ^D	72,735 ^B	75,541 ^B	73,189 ^B	82,655 ^A	45,109 ^A	13,602 ^B	3,810 ^B	9,964 ^B	58,604 ^B	31,576 ^A
Other livestock and products	44,183 ^E	6,593 ^D	37,235 ^C	3,703 ^B	4,044 ^B	5,349 ^C	3,845 ^C	1,523 ^C	3,314 ^C	6,363 ^C	4,101 ^A
Program payments and insurance proceeds	14,571^C	37,296^B	13,377^B	28,313^B	38,591^A	8,823^A	18,797^A	9,649^A	17,379^A	11,629^B	16,569^A
Total other revenues	19,504^C	18,474^B	21,449^B	19,045^B	20,023^A	18,735^A	27,384^A	29,837^A	40,471^B	16,670^A	27,265^A
Custom work and machine rental	14,272 ^C	14,271 ^B	14,481 ^B	11,828 ^B	11,469 ^A	13,211 ^A	11,077 ^B	8,601 ^B	23,760 ^C	9,910 ^B	14,092 ^A
Rental income	622 ^E	2,612 ^C	2,193 ^B	1,739 ^C	2,100 ^C	2,404 ^B	2,311 ^B	2,883 ^B	7,407 ^A	3,604 ^C	3,704 ^A
Miscellaneous revenues	4,610 ^C	1,590 ^A	4,776 ^B	5,477 ^D	6,455 ^A	3,121 ^B	13,996 ^A	18,353 ^A	9,303 ^A	3,156 ^B	9,469 ^A
Total operating expenses	598,679^B	395,458^A	309,140^A	385,593^B	299,546^A	257,750^A	288,549^A	180,403^A	267,491^A	315,796^A	256,954^A
Total crop expenses	34,055^B	118,486^A	33,120^B	68,641^B	30,147^A	45,657^A	75,087^A	59,074^A	42,534^A	43,527^B	48,772^A
Fertilizer and lime	9,477 ^B	56,464 ^A	8,539 ^A	25,070 ^B	11,013 ^A	16,129 ^A	38,840 ^A	23,422 ^A	23,422 ^A	12,140 ^B	22,038 ^A
Pesticides	2,363 ^B	31,753 ^B	7,678 ^B	15,309 ^B	3,648 ^A	6,988 ^A	19,534 ^A	20,735 ^A	10,295 ^A	3,804 ^A	11,572 ^A
Seed and plants	14,608 ^C	22,959 ^B	9,858 ^B	21,147 ^D	11,737 ^A	16,731 ^A	15,820 ^A	9,317 ^A	8,138 ^A	18,996 ^B	12,366 ^A
Other crop expenses	7,607 ^C	7,310 ^B	7,046 ^B	7,116 ^C	3,750 ^A	5,808 ^B	893 ^A	247 ^A	680 ^B	8,587 ^B	2,795 ^A
Total livestock expenses	266,217^C	66,831^A	101,552^A	112,063^C	118,209^A	75,482^A	71,433^A	27,227^B	117,098^B	102,570^A	82,200^A
Cattle purchases	20,542 ^D	19,822 ^B	7,592 ^C	5,490 ^A	12,759 ^B	18,825 ^A	12,263 ^B	12,137 ^B	63,106 ^B	19,962 ^C	26,283 ^A
Hog purchases	x	2,324 ^B	621 ^D	F	14,297 ^B	3,932 ^B	8,095 ^B	640 ^D	1,167 ^B	1,383 ^A	4,239 ^A
Poultry and egg purchases	32,445 ^B	1,146 ^B	14,503 ^B	10,836 ^C	11,057 ^D	5,674 ^A	4,306 ^D	466 ^A	2,647 ^A	19,419 ^C	5,243 ^B
Other livestock purchases	2,838 ^E	886 ^D	2,269 ^D	398 ^C	812 ^D	1,524 ^C	907 ^E	457 ^D	1,003 ^C	2,108 ^D	1,033 ^B
Feed, supplements, straw and bedding	195,544 ^C	36,573 ^B	69,829 ^A	74,656 ^B	72,322 ^A	40,561 ^A	41,449 ^A	12,192 ^B	46,043 ^B	55,558 ^A	41,458 ^A
Veterinary fees, medicine and breeding fees	10,323 ^D	4,843 ^A	5,016 ^A	5,187 ^B	6,517 ^A	4,300 ^A	4,326 ^B	1,301 ^A	2,960 ^A	3,981 ^A	3,624 ^A
Other livestock expenses	x	1,237 ^B	1,722 ^B	912 ^B	446 ^B	666 ^B	F	35 ^B	173 ^A	159 ^D	320 ^A
Total machinery expenses	32,473^B	43,204^A	22,336^A	35,951^A	23,640^A	21,739^A	34,453^A	26,956^A	24,831^A	20,164^A	25,219^A
Small tools	146 ^A	337 ^A	415 ^A	278 ^A	232 ^B	599 ^A	601 ^A	701 ^A	642 ^A	444 ^A	567 ^A
Net fuel expenses, machinery, truck, auto	13,111 ^B	19,645 ^A	9,300 ^A	15,354 ^A	8,928 ^A	9,507 ^A	17,108 ^A	12,939 ^A	11,245 ^A	8,092 ^A	11,322 ^A
Repairs, licenses and insurance	19,216 ^B	23,223 ^A	12,622 ^A	20,318 ^A	14,479 ^A	11,633 ^A	16,744 ^A	13,316 ^A	12,944 ^A	11,627 ^A	13,329 ^A
Total general expenses	265,934^B	166,937^A	152,132^A	168,938^B	127,550^A	114,872^A	107,576^A	67,147^A	83,028^A	149,536^A	100,762^A
Salaries (including CPP, QPP, EI)	105,177 ^B	58,396 ^A	57,626 ^A	65,578 ^B	31,074 ^A	32,913 ^A	21,959 ^A	8,353 ^A	14,111 ^B	54,660 ^A	23,565 ^A
Rent	2,894 ^E	13,891 ^B	3,790 ^B	7,534 ^C	5,791 ^A	9,239 ^A	12,319 ^A	8,193 ^A	8,125 ^A	7,370 ^B	8,390 ^A
Insurance	8,363 ^B	8,322 ^A	4,748 ^A	7,157 ^A	6,656 ^A	4,884 ^A	5,268 ^A	2,714 ^A	4,004 ^A	4,595 ^A	4,493 ^A
Utilities	17,133 ^B	9,745 ^A	9,732 ^A	11,876 ^A	8,634 ^A	11,215 ^A	6,428 ^A	3,469 ^A	5,765 ^A	11,863 ^B	7,419 ^A
Custom work and machine rental	26,550 ^C	15,024 ^A	20,383 ^B	14,602 ^C	18,556 ^A	14,413 ^A	16,814 ^A	12,455 ^A	16,987 ^A	16,162 ^B	15,537 ^A
Net interest expenses	33,512 ^C	24,724 ^A	18,707 ^A	21,322 ^A	17,352 ^A	13,763 ^A	12,962 ^A	8,624 ^A	10,412 ^A	18,905 ^B	12,702 ^A
Net property taxes	1,337 ^B	2,752 ^A	1,817 ^A	2,087 ^A	2,655 ^A	2,948 ^A	5,112 ^A	3,590 ^A	2,241 ^A	2,838 ^A	3,047 ^A
Building and fence repairs	10,655 ^B	5,121 ^A	4,891 ^A	5,529 ^A	6,508 ^A	4,706 ^A	4,167 ^A	2,034 ^A	3,324 ^B	5,522 ^A	4,038 ^A
Marketing expenses	40,548 ^C	12,918 ^A	17,832 ^B	17,362 ^C	10,231 ^A	8,993 ^A	8,363 ^A	5,366 ^A	5,648 ^A	14,037 ^B	7,975 ^A
Miscellaneous expenses	19,764 ^B	16,045 ^A	12,607 ^A	15,890 ^A	20,094 ^A	11,798 ^A	14,185 ^A	12,348 ^A	12,411 ^A	13,584 ^A	13,595 ^A
Net operating income	77,121	54,689	41,305	62,540	54,402	36,095	56,394	53,482	49,057	33,698	47,725
Adjustment for capital cost allowance (CCA)	48,141 ^B	36,724 ^A	24,300 ^A	33,877 ^A	26,122 ^A	23,811 ^A	33,060 ^A	24,673 ^A	27,829 ^A	26,609 ^A	26,436 ^A
Net operating income adjusted for CCA	28,980	17,966	17,006	28,663	28,279	12,284	23,334	28,809	21,229	7,090	21,289
	Operating margins per dollar of revenue										
Operating margin	0.11	0.12	0.12	0.14	0.15	0.12	0.16	0.23	0.15	0.10	0.16
Operating margin adjusted for CCA	0.04	0.04	0.05	0.06	0.08	0.04	0.07	0.12	0.07	0.02	0.07

Table 5-1

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

	2009 p						
	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	70,110^A	1,185^B	2,300^B	4,510^A	3,395^A	15,170^A	96,670^A
Distribution by farm type (%)	72.5	1.2	2.4	4.7	3.5	15.7	100.0
	Average per farm (\$)						
Total operating revenues	256,698^A	1,145,188^B	380,107^B	222,778^A	1,000,145^A	104,674^B	271,226^A
Total crop revenues	199,579^A	996,788^B	345,318^B	189,014^A	946,187^A	69,527^B	218,170^A
Total grains and oilseeds	194,554 ^A	98,947 ^C	20,611 ^B	1,354 ^D	F	14,230 ^B	145,237 ^A
Total other crops	5,026 ^A	897,841 ^B	324,707 ^B	187,660 ^A	942,322 ^A	55,296 ^A	72,933 ^A
Potatoes	289 ^D	877,095 ^B	3,489 ^D	224 ^E	F	F	11,564 ^A
Fruits	37 ^D	897 ^E	3,051 ^C	180,805 ^A	2,120 ^D	1,135 ^C	8,795 ^A
Vegetables	745 ^C	13,768 ^D	312,582 ^B	3,564 ^D	F	2,330 ^D	8,748 ^A
Tobacco	F	x	514 ^E	0	x	4,397 ^D	820 ^C
Greenhouse, nursery and floriculture products	82 ^B	F	3,992 ^E	2,348 ^E	937,685 ^A	F	33,353 ^A
Forage crops (including seeds)	3,185 ^B	3,224 ^C	422 ^C	233 ^C	345 ^E	24,376 ^A	6,207 ^A
Other crops	525 ^D	x	F	485 ^E	x	19,130 ^B	3,446 ^B
Total livestock and product revenues	13,222^A	16,627^C	1,510^D	F	1,392^D	11,803^D	11,803^A
Cattle	9,379 ^A	11,404 ^C	587 ^E	527 ^E	628 ^D	7,841 ^E	8,233 ^A
Hogs	1,348 ^B	x	x	x	F	1,452 ^A	1,218 ^B
Poultry and eggs	887 ^C	x	F	23 ^B	570 ^E	671 ^C	788 ^B
Dairy products and subsidies	1,277 ^C	3,809 ^E	x	x	0	1,173 ^D	1,194 ^C
Other livestock and products	332 ^C	320 ^D	F	F	F	665 ^C	370 ^B
Program payments and insurance proceeds	13,418^A	85,685^B	19,289^B	17,269^B	31,674^B	7,631^C	14,356^A
Total other revenues	30,478^A	46,088^B	13,990^C	14,918^B	20,893^C	15,713^B	26,898^A
Custom work and machine rental	9,800 ^A	26,955 ^B	9,507 ^C	8,867 ^B	12,117 ^C	8,591 ^B	9,851 ^A
Rental income	3,956 ^A	9,605 ^C	2,613 ^D	2,831 ^D	2,400 ^D	2,510 ^B	3,659 ^A
Miscellaneous revenues	16,722 ^A	9,528 ^C	1,869 ^D	3,220 ^B	6,376 ^D	4,612 ^B	13,387 ^A
Total operating expenses	192,921^A	930,495^B	325,463^B	197,260^A	890,322^A	86,586^B	213,153^A
Total crop expenses	76,460^A	349,952^B	95,339^B	39,797^A	315,909^A	16,115^C	77,502^A
Fertilizer and lime	39,498 ^A	148,881 ^B	26,037 ^B	9,519 ^B	56,013 ^B	7,285 ^C	34,646 ^A
Pesticides	21,842 ^A	92,497 ^B	16,924 ^B	11,002 ^A	17,311 ^B	4,089 ^D	19,140 ^A
Seed and plants	14,893 ^A	85,091 ^B	25,256 ^B	6,110 ^B	174,653 ^B	3,841 ^D	19,475 ^A
Other crop expenses	226 ^B	23,483 ^B	27,123 ^B	13,167 ^B	67,932 ^B	899 ^B	4,241 ^A
Total livestock expenses	6,939^A	10,443^C	1,756^E	1,120^E	718^D	7,468^B	6,451^A
Cattle purchases	2,603 ^A	5,646 ^D	F	x	101 ^E	2,329 ^C	2,351 ^A
Hog purchases	229 ^D	x	x	x	x	173 ^B	201 ^C
Poultry and egg purchases	128 ^C	67 ^B	F	8 ^A	101 ^E	84 ^B	113 ^B
Other livestock purchases	88 ^C	F	F	129 ^D	F	292 ^D	125 ^C
Feed, supplements, straw and bedding	3,329 ^A	3,526 ^C	967 ^D	506 ^E	293 ^D	3,728 ^B	3,100 ^A
Veterinary fees, medicine and breeding fees	514 ^A	539 ^C	101 ^D	123 ^E	88 ^D	831 ^D	521 ^B
Other livestock expenses	47 ^B	x	x	x	x	31 ^E	41 ^B
Total machinery expenses	29,209^A	107,948^B	31,680^B	17,111^A	38,163^B	15,823^B	27,882^A
Small tools	616 ^A	302 ^B	496 ^C	363 ^B	403 ^C	474 ^A	568 ^A
Net fuel expenses, machinery, truck, auto	13,737 ^A	47,000 ^B	13,163 ^B	6,773 ^A	14,109 ^B	6,760 ^A	12,724 ^A
Repairs, licenses and insurance	14,856 ^A	60,645 ^B	18,021 ^B	9,975 ^A	23,651 ^A	8,589 ^B	14,591 ^A
Total general expenses	80,314^A	462,152^B	196,687^B	139,232^A	535,531^A	47,180^B	101,318^A
Salaries (including CPP, QPP, EI)	10,407 ^A	166,798 ^B	93,300 ^B	65,132 ^B	266,701 ^B	10,227 ^C	25,833 ^A
Rent	11,752 ^A	50,120 ^B	14,478 ^C	6,461 ^C	12,451 ^C	3,578 ^B	10,782 ^A
Insurance	3,800 ^A	19,561 ^B	5,516 ^B	3,699 ^A	11,724 ^B	2,819 ^A	4,154 ^A
Utilities	4,051 ^A	22,906 ^B	9,650 ^B	4,735 ^A	81,984 ^B	3,998 ^B	7,180 ^A
Custom work and machine rental	14,836 ^A	64,109 ^B	24,265 ^C	17,088 ^B	29,143 ^B	7,092 ^B	15,057 ^A
Net interest expenses	9,840 ^A	47,619 ^B	10,369 ^B	11,527 ^B	27,804 ^B	5,599 ^B	10,360 ^A
Net property taxes	3,651 ^A	5,707 ^B	2,548 ^B	2,200 ^A	4,318 ^B	2,122 ^A	3,366 ^A
Building and fence repairs	2,507 ^A	12,523 ^B	5,421 ^B	3,673 ^B	15,968 ^B	3,070 ^D	3,315 ^A
Marketing expenses	5,085 ^A	28,597 ^B	12,411 ^B	8,202 ^B	40,986 ^B	1,867 ^B	6,450 ^A
Miscellaneous expenses	14,384 ^A	44,213 ^B	18,728 ^B	16,514 ^C	44,452 ^A	6,808 ^B	14,821 ^A
Net operating income	63,776	214,693	54,644	25,519	109,823	18,088	58,074
Adjustment for capital cost allowance (CCA)	30,271 ^A	98,035 ^B	24,453 ^B	18,340 ^B	59,446 ^B	14,214 ^B	28,912 ^A
Net operating income adjusted for CCA	33,506	116,658	30,191	7,178	50,378	3,874	29,161
	Operating margins per dollar of revenue						
Operating margin	0.25	0.19	0.14	0.11	0.11	0.17	0.21
Operating margin adjusted for CCA	0.13	0.10	0.08	0.03	0.05	0.04	0.11

Table 5-2

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

	2009 p					
	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
Number of farms	48,220^A	13,120^A	3,690^A	4,405^A	11,190^A	80,625^A
Distribution by farm type (%)	59.8	16.3	4.6	5.5	13.9	100.0
	Average per farm (\$)					
Total operating revenues	219,053^A	497,724^A	1,165,310^A	1,046,208^A	160,789^A	344,790^A
Total crop revenues	12,765^A	31,262^A	50,461^B	39,078^B	25,206^A	20,664^A
Total grains and oilseeds	9,132 ^A	25,690 ^A	46,253 ^B	34,761 ^B	22,424 ^A	16,770 ^A
Total other crops	3,633 ^B	5,572 ^B	4,208 ^C	4,317 ^C	2,782 ^C	3,894 ^A
Potatoes	F	F	x	x	167 ^D	F
Fruits	17 ^D	F	x	F	42 ^D	F
Vegetables	24 ^D	217 ^E	822 ^E	1,022 ^D	476 ^A	209 ^B
Tobacco	0	0	F	x	x	F
Greenhouse, nursery and floriculture products	28 ^E	39 ^B	x	F	14 ^D	60 ^E
Forage crops (including seeds)	3,202 ^B	3,480 ^B	2,280 ^D	1,440 ^C	1,741 ^B	2,906 ^A
Other crops	151 ^E	1,124 ^D	783 ^E	F	x	367 ^D
Total livestock and product revenues	163,646^A	436,697^A	904,756^A	964,796^A	102,027^A	277,198^A
Cattle	161,780 ^A	26,098 ^A	5,309 ^C	5,806 ^D	9,610 ^B	102,898 ^A
Hogs	421 ^C	2,218 ^E	880,892 ^A	9,747 ^D	17,268 ^B	43,837 ^A
Poultry and eggs	306 ^D	1,572 ^D	14,719 ^C	940,877 ^A	9,948 ^B	53,887 ^A
Dairy products and subsidies	499 ^D	406,284 ^A	2,879 ^E	6,632 ^D	7,819 ^B	68,003 ^A
Other livestock and products	641 ^D	F	958 ^D	1,734 ^E	57,381 ^B	8,573 ^A
Program payments and insurance proceeds	13,662^A	11,317^B	158,554^A	11,038^B	9,749^B	19,222^A
Total other revenues	28,980^B	18,448^A	51,539^C	31,296^B	23,808^B	27,707^B
Custom work and machine rental	21,762 ^C	7,667 ^B	38,303 ^C	16,078 ^B	16,453 ^B	19,178 ^B
Rental income	3,550 ^B	2,100 ^B	7,131 ^C	10,702 ^C	2,750 ^B	3,758 ^A
Miscellaneous revenues	3,668 ^A	8,681 ^A	6,104 ^C	4,516 ^C	4,606 ^B	4,772 ^A
Total operating expenses	207,313^A	391,532^A	1,128,434^A	911,097^A	146,771^A	309,472^A
Total crop expenses	8,170^A	29,518^A	29,697^B	24,298^B	14,059^A	14,328^A
Fertilizer and lime	4,261 ^A	13,645 ^A	15,654 ^B	6,790 ^B	7,683 ^A	6,923 ^A
Pesticides	1,555 ^A	4,110 ^A	4,889 ^B	3,175 ^B	3,622 ^B	2,499 ^A
Seed and plants	1,968 ^A	10,226 ^A	8,912 ^B	5,412 ^B	2,155 ^B	3,844 ^A
Other crop expenses	385 ^A	1,536 ^B	241 ^D	8,922 ^D	599 ^C	1,062 ^B
Total livestock expenses	134,360^B	126,464^A	720,084^A	567,943^A	58,490^A	173,022^A
Cattle purchases	86,094 ^B	17,500 ^B	1,786 ^C	2,784 ^D	2,907 ^B	54,976 ^B
Hog purchases	110 ^D	342 ^E	188,783 ^B	2,093 ^D	1,509 ^B	9,081 ^A
Poultry and egg purchases	86 ^D	274 ^E	3,610 ^B	200,386 ^B	1,350 ^B	11,394 ^B
Other livestock purchases	230 ^B	F	94 ^B	F	14,052 ^B	2,122 ^B
Feed, supplements, straw and bedding	44,767 ^B	87,833 ^A	491,183 ^A	355,228 ^A	32,478 ^A	87,450 ^A
Veterinary fees, medicine and breeding fees	3,045 ^A	17,850 ^A	33,205 ^B	6,000 ^B	5,552 ^B	7,344 ^A
Other livestock expenses	29 ^C	2,560 ^A	1,422 ^C	1,239 ^C	642 ^B	655 ^A
Total machinery expenses	16,742^A	38,249^A	38,494^A	30,231^B	17,108^A	22,025^A
Small tools	604 ^A	557 ^A	415 ^B	451 ^B	515 ^B	567 ^A
Net fuel expenses, machinery, truck, auto	7,846 ^A	14,939 ^A	16,339 ^A	11,883 ^B	8,082 ^A	9,642 ^A
Repairs, licenses and insurance	8,292 ^A	22,753 ^A	21,739 ^A	17,897 ^B	8,511 ^A	11,816 ^A
Total general expenses	48,040^A	197,301^A	340,159^A	288,624^A	57,114^A	100,098^A
Salaries (including CPP, QPP, EI)	6,579 ^B	43,125 ^A	85,228 ^B	83,952 ^B	10,143 ^B	20,846 ^A
Rent	3,524 ^A	8,302 ^B	20,485 ^B	13,412 ^B	2,839 ^B	5,523 ^A
Insurance	2,432 ^A	9,764 ^A	15,497 ^B	11,279 ^A	3,827 ^A	4,900 ^A
Utilities	3,289 ^A	11,302 ^A	30,401 ^A	32,380 ^A	5,328 ^A	7,705 ^A
Custom work and machine rental	10,737 ^A	24,998 ^A	54,269 ^B	34,887 ^B	8,901 ^B	16,114 ^A
Net interest expenses	6,941 ^A	41,535 ^A	40,215 ^B	33,731 ^A	6,605 ^B	15,510 ^A
Net property taxes	2,023 ^A	4,128 ^A	6,259 ^A	4,071 ^A	1,975 ^A	2,664 ^A
Building and fence repairs	2,274 ^A	8,996 ^A	16,264 ^B	14,258 ^A	4,021 ^B	4,905 ^A
Marketing expenses	3,273 ^A	23,732 ^A	28,286 ^B	39,585 ^B	3,805 ^B	9,804 ^A
Miscellaneous expenses	6,968 ^A	21,418 ^A	43,255 ^B	21,070 ^B	9,670 ^A	12,125 ^A
Net operating income	11,740^A	106,192^A	36,876^A	135,112^A	14,018^A	35,318^A
Adjustment for capital cost allowance (CCA)	13,059 ^A	50,916 ^A	58,879 ^A	49,573 ^A	14,184 ^A	23,467 ^A
Net operating income adjusted for CCA	-1,319	55,277	-22,003	85,538	-167	11,851
	Operating margins per dollar of revenue					
Operating margin	0.05	0.21	0.03	0.13	0.09	0.10
Operating margin adjusted for CCA	-0.01	0.11	-0.02	0.08	0.00	0.03

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

	2009 P					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	69,710^A	28,780^A	33,735^A	22,075^A	22,995^A	177,285^A
Distribution by revenue class (%)	39.3	16.2	19.0	12.5	13.0	100.0
	Average per farm (\$)					
Total operating revenues	25,303^A	71,981^A	162,323^A	355,939^A	1,602,280^A	304,679^A
Total crop revenues	9,930^A	32,387^A	78,883^A	169,749^A	640,202^A	128,351^A
Total grains and oilseeds	6,561 ^A	24,181 ^A	62,633 ^A	141,006 ^A	391,897 ^A	86,815 ^A
Total other crops	3,370 ^A	8,206 ^A	16,250 ^A	28,743 ^A	248,305 ^A	41,537 ^A
Potatoes	71 ^E	253 ^D	397 ^B	1,890 ^B	46,322 ^A	6,388 ^A
Fruits	554 ^B	1,630 ^B	3,508 ^B	5,981 ^B	22,947 ^B	4,871 ^A
Vegetables	268 ^C	847 ^C	1,885 ^B	4,102 ^C	28,929 ^A	4,865 ^A
Tobacco	F	F	814 ^E	1,094 ^E	1,061 ^E	448 ^C
Greenhouse, nursery and floriculture products	273 ^C	1,045 ^C	2,779 ^B	6,065 ^B	128,373 ^A	18,213 ^A
Forage crops (including seeds)	1,681 ^A	2,816 ^A	4,588 ^A	6,003 ^B	15,166 ^B	4,706 ^A
Other crops	501 ^C	1,547 ^D	2,280 ^D	3,610 ^D	5,508 ^C	2,046 ^B
Total livestock and product revenues	8,705^A	21,678^A	50,381^A	133,487^A	765,866^A	132,493^A
Cattle	6,777 ^A	16,367 ^A	29,328 ^A	40,008 ^A	272,902 ^B	51,282 ^A
Hogs	111 ^D	402 ^E	1,808 ^C	8,731 ^B	146,932 ^A	20,599 ^A
Poultry and eggs	189 ^C	694 ^E	1,445 ^C	12,022 ^B	177,128 ^A	24,935 ^A
Dairy products and subsidies	153 ^D	1,467 ^C	14,342 ^A	67,493 ^A	155,299 ^A	31,576 ^A
Other livestock and products	1,474 ^B	2,748 ^B	3,459 ^B	5,234 ^C	13,605 ^B	4,101 ^A
Program payments and insurance proceeds	1,673^A	5,633^A	11,201^A	19,880^A	80,099^A	16,569^A
Total other revenues	4,996^A	12,282^A	21,858^A	32,823^A	116,113^A	27,265^A
Custom work and machine rental	2,162 ^A	6,078 ^B	9,914 ^A	12,175 ^B	68,255 ^B	14,092 ^A
Rental income	847 ^B	2,338 ^B	3,806 ^B	4,452 ^B	13,205 ^A	3,704 ^A
Miscellaneous revenues	1,987 ^A	3,866 ^A	8,138 ^A	16,195 ^A	34,653 ^A	9,469 ^A
Total operating expenses	26,842^A	61,016^A	130,244^A	282,026^A	1,361,421^A	256,954^A
Total crop expenses	3,241^A	10,988^A	29,923^A	69,468^A	241,845^A	48,772^A
Fertilizer and lime	1,476 ^A	5,360 ^A	14,898 ^A	34,925 ^A	103,337 ^A	22,038 ^A
Pesticides	675 ^A	2,414 ^A	7,239 ^A	17,681 ^A	56,553 ^A	11,572 ^A
Seed and plants	921 ^A	2,773 ^A	6,847 ^A	15,060 ^A	64,573 ^A	12,366 ^A
Other crop expenses	169 ^B	441 ^B	939 ^A	1,802 ^B	17,381 ^A	2,795 ^A
Total livestock expenses	4,643^A	9,579^A	20,865^A	56,026^A	523,255^A	82,200^A
Cattle purchases	1,433 ^A	3,560 ^A	7,892 ^A	15,401 ^A	167,460 ^B	26,283 ^A
Hog purchases	x	56 ^E	215 ^D	1,889 ^D	30,437 ^A	4,239 ^A
Poultry and egg purchases	36 ^D	93 ^E	256 ^C	2,048 ^B	37,856 ^B	5,243 ^B
Other livestock purchases	453 ^B	760 ^C	824 ^C	1,356 ^E	3,126 ^C	1,033 ^B
Feed, supplements, straw and bedding	2,107 ^A	4,143 ^A	9,659 ^A	29,914 ^A	265,157 ^A	41,458 ^A
Veterinary fees, medicine and breeding fees	599 ^B	953 ^B	1,979 ^A	4,988 ^A	17,238 ^A	3,624 ^A
Other livestock expenses	x	F	40 ^D	429 ^C	1,982 ^A	320 ^A
Total machinery expenses	6,423^A	12,614^A	22,044^A	36,417^A	91,869^A	25,219^A
Small tools	398 ^A	560 ^A	717 ^A	767 ^A	678 ^A	567 ^A
Net fuel expenses, machinery, truck, auto	2,900 ^A	5,852 ^A	10,073 ^A	16,132 ^A	40,914 ^A	11,322 ^A
Repairs, licenses and insurance	3,125 ^A	6,201 ^A	11,254 ^A	19,518 ^A	50,278 ^A	13,329 ^A
Total general expenses	12,536^A	27,835^A	57,412^A	120,114^A	504,452^A	100,762^A
Salaries (including CPP, QPP, EI)	629 ^B	2,751 ^B	7,890 ^A	21,554 ^A	144,055 ^A	23,565 ^A
Rent	558 ^A	1,915 ^A	4,618 ^A	11,053 ^A	43,210 ^A	8,390 ^A
Insurance	1,084 ^A	1,853 ^A	3,294 ^A	5,765 ^A	18,671 ^A	4,493 ^A
Utilities	1,400 ^A	2,457 ^A	4,226 ^A	7,430 ^A	36,543 ^A	7,419 ^A
Custom work and machine rental	1,850 ^A	4,505 ^A	9,613 ^A	18,881 ^A	76,311 ^A	15,537 ^A
Net interest expenses	1,838 ^A	4,141 ^A	8,343 ^A	17,556 ^A	58,080 ^A	12,702 ^A
Net property taxes	1,276 ^A	1,981 ^A	2,915 ^A	4,128 ^A	8,905 ^A	3,047 ^A
Building and fence repairs	1,055 ^A	1,654 ^A	2,786 ^A	4,910 ^A	17,065 ^A	4,038 ^A
Marketing expenses	224 ^A	1,079 ^A	3,215 ^A	9,300 ^A	45,814 ^A	7,975 ^A
Miscellaneous expenses	2,624 ^A	5,499 ^A	10,512 ^A	19,538 ^A	55,798 ^A	13,595 ^A
Net operating income	-1,539	10,964	32,079	73,913	240,859	47,725
Adjustment for capital cost allowance (CCA)	4,309 ^A	8,920 ^A	18,331 ^A	37,121 ^A	117,054 ^A	26,436 ^A
Net operating income adjusted for CCA	-5,848	2,044	13,748	36,793	123,804	21,289
Operating margins per dollar of revenue						
Operating margin	-0.06	0.15	0.20	0.21	0.15	0.16
Operating margin adjusted for CCA	-0.23	0.03	0.08	0.10	0.08	0.07

Table 7-1

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

	2009 P							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	96,670^A	271,226^A	...	213,153^A	...	58,074	...	29,161
Oilseed and grain farming	70,110 ^A	256,698 ^A	...	192,921 ^A	...	63,776	...	33,506
Potato farming	1,185 ^B	1,145,188 ^B	...	930,495 ^B	...	214,693	...	116,658
Other vegetable (except potato) and melon farming	2,300 ^B	380,107 ^B	...	325,463 ^B	...	54,644	...	30,191
Fruit and tree nut farming	4,510 ^A	222,778 ^A	...	197,260 ^A	...	25,519	...	7,178
Greenhouse, nursery and floriculture production	3,395 ^A	1,000,145 ^A	...	890,322 ^A	...	109,823	...	50,378
Other crop farming	15,170 ^A	104,674 ^B	...	86,586 ^B	...	18,088	...	3,874
Animal production	80,625^A	344,790^A	...	309,472^A	...	35,318	...	11,851
Beef cattle ranching and farming, including feedlots	48,220 ^A	219,053 ^A	...	207,313 ^A	...	11,740	...	-1,319
Dairy cattle and milk production	13,120 ^A	497,724 ^A	...	391,532 ^A	...	106,192	...	55,277
Hog and pig farming	3,690 ^A	1,165,310 ^A	...	1,128,434 ^A	...	36,876	...	-22,003
Poultry and egg production	4,405 ^A	1,046,208 ^A	...	911,097 ^A	...	135,112	...	85,538
Other animal production	11,190 ^A	160,789 ^A	...	146,771 ^A	...	14,018	...	-167
Total	177,285^A	304,679^A	...	256,954^A	...	47,725	...	21,289

Table 7-2

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

	2009 P							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	135^A	213,376^C	...	177,131^C	...	36,245	...	15,888
Oilseed and grain farming	x	x	...	x	...	x	...	x
Potato farming	x	x	...	x	...	x	...	x
Other vegetable (except potato) and melon farming	55 ^B	96,771 ^B	...	78,606 ^B	...	18,165	...	8,350
Fruit and tree nut farming	x	x	...	x	...	x	...	x
Greenhouse, nursery and floriculture production	35 ^B	369,432 ^B	...	325,213 ^B	...	44,219	...	20,182
Other crop farming	x	x	...	x	...	x	...	x
Animal production	120^A	1,195,199^B	...	1,072,312^B	...	122,887	...	43,601
Beef cattle ranching and farming, including feedlots	x	x	...	x	...	x	...	x
Dairy cattle and milk production	40 ^B	1,800,862 ^D	...	1,556,796 ^D	...	244,067	...	132,359
Hog and pig farming	x	x	...	x	...	x	...	x
Poultry and egg production	x	x	...	x	...	x	...	x
Other animal production	40 ^B	324,911 ^D	...	362,396 ^D	...	-37,485	...	-90,949
Total	250^A	675,800^B	...	598,679^B	...	77,121	...	28,980

Table 7-3

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

	2009 P							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	520^A	652,817^A	...	573,253^A	...	79,564	...	26,156
Oilseed and grain farming	95 ^B	120,309 ^B	...	112,498 ^B	...	7,812	...	-6,631
Potato farming	255 ^A	1,169,790 ^A	...	1,022,238 ^A	...	147,552	...	55,291
Other vegetable (except potato) and melon farming	30 ^B	257,388 ^B	...	241,439 ^B	...	15,948	...	-7,434
Fruit and tree nut farming	60 ^B	121,706 ^E	...	103,955 ^D	...	17,750 ^E	...	4,882 ^E
Greenhouse, nursery and floriculture production	x	x	...	x	...	x	...	x
Other crop farming	75 ^C	124,085 ^C	...	109,996 ^C	...	14,089	...	373
Animal production	600^A	275,130^A	...	241,921^A	...	33,209	...	10,893
Beef cattle ranching and farming, including feedlots	280 ^A	132,573 ^B	...	126,424 ^B	...	6,149	...	-2,465
Dairy cattle and milk production	195 ^A	443,482 ^A	...	354,131 ^A	...	89,351	...	47,679
Hog and pig farming	25 ^C	640,623 ^D	...	688,317 ^C	...	-47,693	...	-90,983
Poultry and egg production	x	x	...	x	...	x	...	x
Other animal production	80 ^C	125,736 ^D	...	122,600 ^D	...	3,136	...	-7,436 ^E
Total	1,115^A	450,147^A	...	395,458^A	...	54,689	...	17,966

Table 7-4

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

	2009 P							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	790^A	223,482^B	...	216,084^B	...	7,398	...	-10,044
Oilseed and grain farming	x	x	...	x	...	x	...	x
Potato farming	x	x	...	x	...	x	...	x
Other vegetable (except potato) and melon farming	85 ^D	247,305 ^D	...	210,395 ^D	...	36,909	...	20,452
Fruit and tree nut farming	355 ^B	213,952 ^C	...	226,319 ^C	...	-12,367	...	-31,960
Greenhouse, nursery and floriculture production	215 ^C	236,587 ^C	...	225,714 ^C	...	10,873	...	-3,601
Other crop farming	105 ^C	208,517 ^D	...	173,774 ^D	...	34,743	...	18,674
Animal production	925^A	459,037^A	...	388,730^A	...	70,306	...	40,141
Beef cattle ranching and farming, including feedlots	310 ^B	74,963 ^C	...	79,268 ^C	...	-4,305	...	-12,725
Dairy cattle and milk production	245 ^A	586,394 ^A	...	471,013 ^A	...	115,381	...	62,227
Hog and pig farming	30 ^E	F	...	F	...	F	...	F
Poultry and egg production	135 ^B	1,282,090 ^B	...	1,088,144 ^B	...	193,946	...	141,822
Other animal production	205 ^C	337,049 ^C	...	273,733 ^C	...	63,316	...	42,543
Total	1,720^A	350,446^A	...	309,140^A	...	41,305	...	17,006

Table 7-5

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

	2009 P							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	685^A	467,895^B	...	387,418^B	...	80,477	...	38,597
Oilseed and grain farming	35 ^D	150,848 ^D	...	133,318 ^D	...	17,530	...	-2,888
Potato farming	245 ^A	851,423 ^B	...	701,185 ^B	...	150,237	...	80,978
Other vegetable (except potato) and melon farming	40 ^C	202,762 ^D	...	189,290 ^D	...	13,472	...	3,029
Fruit and tree nut farming	120 ^B	157,456 ^C	...	137,154 ^C	...	20,302	...	-633
Greenhouse, nursery and floriculture production	85 ^C	F	...	F	...	F	...	F
Other crop farming	155 ^B	140,142 ^B	...	91,498 ^B	...	48,644	...	22,621
Animal production	730^A	429,536^B	...	383,876^B	...	45,661	...	19,315
Beef cattle ranching and farming, including feedlots	335 ^A	70,675 ^A	...	66,636 ^A	...	4,039	...	-4,103
Dairy cattle and milk production	215 ^A	515,774 ^A	...	412,139 ^A	...	103,635	...	54,153
Hog and pig farming	x	x	...	x	...	x	...	x
Poultry and egg production	55 ^C	1,782,759 ^C	...	1,572,278 ^C	...	210,481	...	162,118
Other animal production	95 ^C	74,096 ^C	...	67,648 ^B	...	6,448	...	-412
Total	1,420^A	448,133^A	...	385,593^B	...	62,540	...	28,663

Table 7-6

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

	2009 P							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	10,165^A	218,091^A	...	177,995^A	...	40,096	...	18,483
Oilseed and grain farming	3,550 ^A	230,922 ^A	...	187,503 ^A	...	43,420	...	15,352
Potato farming	185 ^B	825,830 ^B	...	669,301 ^B	...	156,529	...	94,138
Other vegetable (except potato) and melon farming	750 ^C	406,146 ^B	...	347,295 ^C	...	58,851	...	33,672
Fruit and tree nut farming	945 ^B	231,574 ^B	...	186,991 ^B	...	44,583	...	25,450
Greenhouse, nursery and floriculture production	725 ^B	567,634 ^B	...	494,997 ^B	...	72,637	...	42,718
Other crop farming	4,015 ^B	78,121 ^B	...	56,651 ^B	...	21,470	...	8,988
Animal production	14,360^A	450,122^A	...	385,593^A	...	64,529	...	35,215
Beef cattle ranching and farming, including feedlots	4,130 ^A	224,409 ^A	...	197,788 ^A	...	26,621	...	13,536
Dairy cattle and milk production	6,145 ^A	405,204 ^A	...	312,402 ^A	...	92,802	...	52,869
Hog and pig farming	1,595 ^B	1,037,743 ^B	...	998,265 ^B	...	39,478	...	-1,273
Poultry and egg production	905 ^B	1,348,903 ^C	...	1,175,243 ^C	...	173,661	...	125,528
Other animal production	1,585 ^C	109,842 ^B	...	93,009 ^B	...	16,833	...	8,553
Total	24,530^A	353,947^A	...	299,546^A	...	54,402	...	28,279

Table 7-7

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

	2009 P							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	21,240^A	262,727^A	...	226,639^A	...	36,089	...	13,319
Oilseed and grain farming	14,825 ^A	169,518 ^A	...	140,010 ^A	...	29,508	...	11,118
Potato farming	220 ^E	712,770 ^E	...	592,477 ^E	...	120,293 ^E	...	61,877 ^E
Other vegetable (except potato) and melon farming	940 ^B	415,513 ^B	...	358,899 ^B	...	56,614	...	29,585
Fruit and tree nut farming	935 ^B	338,283 ^B	...	302,145 ^B	...	36,138	...	9,269
Greenhouse, nursery and floriculture production	1,185 ^B	1,537,450 ^B	...	1,385,171 ^B	...	152,279	...	62,206
Other crop farming	3,135 ^B	121,492 ^B	...	110,285 ^B	...	11,207	...	-1,820
Animal production	20,275^A	326,433^A	...	290,331^A	...	36,102	...	11,200
Beef cattle ranching and farming, including feedlots	8,280 ^A	154,757 ^A	...	157,084 ^A	...	-2,327	...	-11,348
Dairy cattle and milk production	4,820 ^A	463,024 ^A	...	357,828 ^A	...	105,197	...	54,871
Hog and pig farming	1,345 ^B	779,030 ^B	...	740,059 ^B	...	38,971	...	-6,039
Poultry and egg production	1,780 ^B	935,114 ^B	...	808,885 ^B	...	126,229	...	73,693
Other animal production	4,065 ^B	97,499 ^B	...	105,529 ^B	...	-8,029	...	-16,354
Total	41,520^A	293,845^A	...	257,750^A	...	36,095	...	12,284

Table 7-8

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

	2009 P							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	8,685^A	369,086^A	...	286,345^A	...	82,741	...	41,577
Oilseed and grain farming	7,605 ^A	358,861 ^A	...	276,555 ^A	...	82,307	...	40,764
Potato farming	95 ^C	3,109,447 ^B	...	2,473,822 ^B	...	635,625	...	384,462
Other vegetable (except potato) and melon farming	25 ^C	769,028 ^C	...	640,481 ^C	...	128,547	...	65,715
Fruit and tree nut farming	x	x	...	x	...	x	...	x
Greenhouse, nursery and floriculture production	90 ^C	593,798 ^B	...	526,345 ^B	...	67,453	...	31,523
Other crop farming	845 ^C	119,528 ^C	...	94,029 ^C	...	25,499	...	10,979
Animal production	6,875^A	314,470^A	...	291,331^A	...	23,139	...	308
Beef cattle ranching and farming, including feedlots	5,165 ^A	111,116 ^A	...	106,548 ^A	...	4,567	...	-4,736
Dairy cattle and milk production	350 ^B	670,071 ^B	...	525,423 ^B	...	144,648	...	66,366
Hog and pig farming	355 ^B	2,489,362 ^B	...	2,449,995 ^B	...	39,367	...	-95,267
Poultry and egg production	310 ^C	730,538 ^C	...	615,056 ^C	...	115,482	...	76,671
Other animal production	695 ^C	335,475 ^C	...	284,911 ^C	...	50,565	...	20,135
Total	15,565^A	344,943^A	...	288,549^A	...	56,394	...	23,334

Table 7-9

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

	2009 P							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	29,390^A	250,203^A	...	182,812^A	...	67,390	...	39,355
Oilseed and grain farming	27,620 ^A	257,476 ^A	...	187,966 ^A	...	69,510	...	40,546
Potato farming	x	x	...	x	...	x	...	x
Other vegetable (except potato) and melon farming	x	x	...	x	...	x	...	x
Fruit and tree nut farming	x	x	...	x	...	x	...	x
Greenhouse, nursery and floriculture production	F	F	...	F	...	F	...	F
Other crop farming	1,595 ^C	117,206 ^D	...	85,098 ^C	...	32,108	...	20,348
Animal production	10,570^A	188,521^A	...	173,706^A	...	14,815	...	-509
Beef cattle ranching and farming, including feedlots	9,255 ^A	142,250 ^B	...	134,016 ^B	...	8,234	...	-3,256
Dairy cattle and milk production	155 ^C	966,008 ^B	...	754,950 ^B	...	211,059	...	104,088
Hog and pig farming	60 ^D	4,723,737 ^D	...	4,669,182 ^D	...	54,555	...	-272,794
Poultry and egg production	125 ^E	618,073 ^E	...	534,527 ^E	...	83,546 ^E	...	42,003 ^E
Other animal production	970 ^C	179,113 ^C	...	144,027 ^C	...	35,086	...	19,774
Total	39,960^A	233,885^A	...	180,403^A	...	53,482	...	28,809

Table 7-10

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

	2009 P							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	20,755^A	271,788^A	...	200,831^A	...	70,957	...	35,687
Oilseed and grain farming	16,065 ^A	294,704 ^A	...	212,364 ^A	...	82,340	...	43,780
Potato farming	110 ^E	1,657,671 ^E	...	1,174,899 ^E	...	482,772 ^E	...	277,301 ^E
Other vegetable (except potato) and melon farming	65 ^E	681,411 ^C	...	568,853 ^D	...	112,557	...	66,995
Fruit and tree nut farming	F	F	...	F	...	F	...	F
Greenhouse, nursery and floriculture production	305 ^C	713,090 ^C	...	627,883 ^C	...	85,208	...	35,387
Other crop farming	4,130 ^B	113,483 ^D	...	97,607 ^D	...	15,876	...	-1,455
Animal production	21,400^A	359,950^B	...	332,129^B	...	27,821	...	7,209
Beef cattle ranching and farming, including feedlots	17,985 ^A	336,988 ^B	...	315,926 ^B	...	21,062	...	4,085
Dairy cattle and milk production	425 ^B	928,604 ^A	...	725,153 ^A	...	203,451	...	103,548
Hog and pig farming	205 ^C	1,296,292 ^B	...	1,287,185 ^C	...	9,107	...	-77,864
Poultry and egg production	310 ^C	1,133,017 ^C	...	1,003,766 ^C	...	129,251	...	77,645
Other animal production	2,475 ^B	255,532 ^B	...	220,040 ^B	...	35,492	...	11,514
Total	42,160^A	316,548^A	...	267,491^A	...	49,057	...	21,229

Table 7-11

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

	2009 P							
	Number of farms	Total operating revenues	Change 2009/2008	Total operating expenses	Change 2009/2008	Net operating income	Change 2009/2008	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	4,305^A	315,305^A	...	277,943^A	...	37,361	...	12,927
Oilseed and grain farming	295 ^B	232,939 ^B	...	201,421 ^B	...	31,519	...	-9,894
Potato farming	45 ^C	920,975 ^B	...	734,542 ^B	...	186,432	...	118,644
Other vegetable (except potato) and melon farming	285 ^B	248,983 ^B	...	207,438 ^B	...	41,545	...	27,185
Fruit and tree nut farming	1,960 ^B	183,860 ^B	...	164,097 ^B	...	19,763	...	5,719
Greenhouse, nursery and floriculture production	635 ^B	1,169,774 ^B	...	1,023,548 ^B	...	146,226	...	76,270
Other crop farming	1,085 ^B	69,322 ^B	...	69,321 ^B	...	1	...	-12,985
Animal production	4,760^A	380,441^A	...	350,059^A	...	30,383	...	1,806
Beef cattle ranching and farming, including feedlots	2,465 ^A	128,480 ^A	...	130,598 ^A	...	-2,118	...	-15,616
Dairy cattle and milk production	530 ^A	1,153,843 ^B	...	1,025,979 ^B	...	127,865	...	20,253
Hog and pig farming	45 ^A	1,336,809 ^A	...	1,171,177 ^A	...	165,632	...	121,984
Poultry and egg production	740 ^B	987,377 ^B	...	877,287 ^B	...	110,089	...	62,684
Other animal production	970 ^C	90,364 ^C	...	97,806 ^B	...	-7,442	...	-16,086
Total	9,060^A	349,494^A	...	315,796^A	...	33,698	...	7,090

Table 8-1

Average operating revenues and expenses by revenue class and province

	2009 P					
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	Total
Number of farms						
Canada	69,710 ^A	28,780 ^A	33,735 ^A	22,075 ^A	22,995 ^A	177,285 ^A
Newfoundland and Labrador	90 ^A	30 ^B	35 ^B	x	70 ^B	250 ^A
Prince Edward Island	395 ^A	135 ^A	140 ^A	165 ^A	285 ^A	1,115 ^A
Nova Scotia	845 ^A	160 ^B	225 ^A	185 ^A	305 ^A	1,720 ^A
New Brunswick	600 ^A	165 ^B	190 ^A	160 ^A	305 ^A	1,420 ^A
Quebec	6,935 ^A	3,660 ^B	5,410 ^A	4,565 ^A	3,965 ^A	24,530 ^A
Ontario	18,295 ^A	6,060 ^A	6,745 ^A	4,980 ^A	5,440 ^A	41,520 ^A
Manitoba	5,540 ^A	2,465 ^A	3,010 ^A	2,160 ^A	2,375 ^A	15,565 ^A
Saskatchewan	14,285 ^A	7,570 ^A	8,715 ^A	5,030 ^A	4,360 ^A	39,960 ^A
Alberta	18,345 ^A	7,070 ^A	7,970 ^A	4,195 ^A	4,580 ^A	42,160 ^A
British Columbia	4,365 ^A	1,460 ^A	1,295 ^A	620 ^B	1,315 ^A	9,060 ^A
Average per farm (\$)						
Total operating revenues						
Canada	25,303 ^A	71,981 ^A	162,323 ^A	355,939 ^A	1,602,280 ^A	304,679 ^A
Newfoundland and Labrador	22,885 ^A	71,973 ^A	181,089 ^A	x	2,309,267 ^B	675,800 ^B
Prince Edward Island	23,080 ^A	72,814 ^A	158,310 ^A	366,364 ^A	1,420,124 ^A	450,147 ^A
Nova Scotia	23,429 ^A	73,918 ^A	163,431 ^A	363,653 ^A	1,524,842 ^A	350,446 ^A
New Brunswick	23,664 ^A	66,383 ^A	165,495 ^A	357,871 ^A	1,704,325 ^B	448,133 ^A
Quebec	27,110 ^A	74,196 ^A	166,843 ^A	355,271 ^A	1,437,849 ^A	353,947 ^A
Ontario	24,523 ^A	71,690 ^A	162,382 ^A	360,563 ^A	1,548,600 ^A	293,845 ^A
Manitoba	25,749 ^A	72,177 ^A	163,075 ^A	357,022 ^A	1,590,353 ^A	344,943 ^A
Saskatchewan	26,126 ^A	72,376 ^A	161,027 ^A	351,159 ^A	1,206,250 ^A	233,885 ^A
Alberta	25,391 ^A	71,194 ^A	161,338 ^A	355,534 ^A	2,097,655 ^A	316,548 ^A
British Columbia	22,933 ^A	69,440 ^A	155,448 ^A	356,685 ^A	1,926,655 ^A	349,494 ^A
Total operating expenses						
Canada	26,842 ^A	61,016 ^A	130,244 ^A	282,026 ^A	1,361,421 ^A	256,954 ^A
Newfoundland and Labrador	24,234 ^B	62,535 ^A	173,834 ^B	x	2,022,672 ^B	598,679 ^B
Prince Edward Island	26,927 ^A	68,721 ^A	144,620 ^A	291,964 ^A	1,250,820 ^A	395,458 ^A
Nova Scotia	24,478 ^A	66,110 ^B	141,266 ^A	313,436 ^A	1,340,714 ^A	309,140 ^A
New Brunswick	25,829 ^A	58,416 ^B	137,658 ^A	277,779 ^A	1,468,364 ^B	385,593 ^B
Quebec	25,181 ^A	60,038 ^A	127,685 ^A	285,036 ^A	1,251,921 ^A	299,546 ^A
Ontario	29,974 ^A	67,478 ^A	140,463 ^A	296,230 ^A	1,345,574 ^A	257,750 ^A
Manitoba	26,912 ^A	62,273 ^A	131,484 ^A	283,087 ^A	1,336,244 ^A	288,549 ^A
Saskatchewan	23,272 ^A	57,250 ^A	124,755 ^A	264,440 ^A	924,018 ^A	180,403 ^A
Alberta	26,147 ^A	58,555 ^A	125,551 ^A	277,166 ^A	1,796,378 ^B	267,491 ^A
British Columbia	31,529 ^B	65,014 ^A	144,840 ^A	302,462 ^A	1,707,596 ^A	315,796 ^A
Net operating income						
Canada	-1,539	10,964	32,079	73,913	240,859	47,725
Newfoundland and Labrador	-1,350	9,438	7,255	x	286,595	77,121
Prince Edward Island	-3,847	4,093	13,690	74,400	169,304	54,689
Nova Scotia	-1,049	7,808	22,165	50,217	184,128	41,305
New Brunswick	-2,165	7,967	27,837	70,092	235,961	62,540
Quebec	1,929	14,159	39,158	70,235	185,929	54,402
Ontario	-5,452	4,212	21,919	64,332	203,026	36,095
Manitoba	-1,163	9,905	31,591	73,935	254,108	56,394
Saskatchewan	2,854	15,126	36,272	86,719	282,232	53,482
Alberta	-756	12,639	35,787	78,368	301,276	49,057
British Columbia	-8,596	4,426	10,608	54,222	219,059	33,698
Net operating income adjusted for CCA						
Canada	-5,848	2,044	13,748	36,793	123,804	21,289
Newfoundland and Labrador	-5,268	100	-10,600	x	136,035	28,980
Prince Edward Island	-7,801	-3,186	-2,284	43,627	59,022	17,966
Nova Scotia	-5,315	-1,480	6,470	22,339	92,668	17,006
New Brunswick	-7,059	-602	8,231	33,971	124,122	28,663
Quebec	-2,190	5,198	20,611	36,180	104,266	28,279
Ontario	-9,675	-3,964	6,309	31,786	93,775	12,284
Manitoba	-4,883	1,265	13,913	35,794	112,544	23,334
Saskatchewan	-579	7,111	18,192	46,671	163,508	28,809
Alberta	-5,595	2,012	14,523	35,189	157,344	21,229
British Columbia	-14,926	-4,527	-6,711	21,498	99,578	7,090

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

	2009 P					
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	Total
Number of farms						
Crop production	34,655 A	16,520 A	20,665 A	12,665 A	12,165 A	96,670 A
Oilseed and grain farming	21,415 A	12,455 A	16,280 A	10,745 A	9,210 A	70,110 A
Potato farming	205 E	110 E	95 B	140 B	640 A	1,185 B
Other vegetable (except potato) and melon farming	825 C	395 D	450 C	235 C	400 B	2,300 B
Fruit and tree nut farming	1,885 B	805 B	920 B	460 B	440 B	4,510 A
Greenhouse, nursery and floriculture production	845 B	475 D	620 C	400 C	1,055 B	3,395 A
Other crop farming	9,480 A	2,270 B	2,300 B	685 B	430 C	15,170 A
Animal production	35,060 A	12,255 A	13,070 A	9,415 A	10,830 A	80,625 A
Beef cattle ranching and farming, including feedlots	26,280 A	9,290 A	7,870 A	2,520 A	2,265 A	48,220 A
Dairy cattle and milk production	435 D	715 C	3,050 A	4,990 A	3,935 A	13,120 A
Hog and pig farming	435 D	205 E	575 C	675 B	1,790 A	3,690 A
Poultry and egg production	775 C	240 E	330 C	755 B	2,310 A	4,405 A
Other animal production	7,120 A	1,800 B	1,255 B	485 C	535 C	11,190 A
Total	69,710 A	28,780 A	33,735 A	22,075 A	22,995 A	177,285 A
Average per farm (\$)						
Total operating revenues						
Crop production	25,970 A	72,590 A	162,504 A	353,729 A	1,338,279 A	271,226 A
Oilseed and grain farming	27,532 A	73,007 A	164,162 A	354,000 A	1,088,102 A	256,698 A
Potato farming	27,639 B	69,731 A	167,670 A	366,875 A	2,000,493 A	1,145,188 B
Other vegetable (except potato) and melon farming	26,917 A	70,852 A	156,534 A	356,108 A	1,672,544 A	380,107 B
Fruit and tree nut farming	25,344 A	71,806 A	156,300 A	354,658 A	1,349,143 A	222,778 A
Greenhouse, nursery and floriculture production	25,868 A	72,999 A	162,780 A	349,320 A	2,946,764 A	1,000,145 A
Other crop farming	22,456 A	70,907 A	154,056 A	348,025 A	1,448,688 C	104,674 B
Animal production	24,645 A	71,159 A	162,038 A	358,913 A	1,898,821 A	344,790 A
Beef cattle ranching and farming, including feedlots	25,115 A	71,228 A	154,318 A	342,243 A	3,162,495 B	219,053 A
Dairy cattle and milk production	27,227 B	73,574 A	185,771 A	358,823 A	1,045,209 A	497,724 A
Hog and pig farming	26,982 C	76,013 A	164,453 A	384,574 A	2,189,854 A	1,165,310 A
Poultry and egg production	23,528 B	76,053 A	170,937 A	388,676 A	1,827,132 A	1,046,208 A
Other animal production	22,726 A	68,628 A	149,155 A	363,503 A	2,159,749 B	160,789 A
Total	25,303 A	71,981 A	162,323 A	355,939 A	1,602,280 A	304,679 A
Total operating expenses						
Crop production	23,851 A	57,620 A	127,181 A	268,820 A	1,051,597 A	213,153 A
Oilseed and grain farming	24,070 A	57,506 A	126,513 A	265,157 A	801,834 A	192,921 A
Potato farming	29,344 D	42,199 D	143,469 A	298,387 A	1,624,572 A	930,495 B
Other vegetable (except potato) and melon farming	23,207 B	52,283 B	136,538 A	298,540 A	1,441,019 B	325,463 B
Fruit and tree nut farming	28,623 A	71,210 A	140,584 A	319,213 A	1,144,075 A	197,260 A
Greenhouse, nursery and floriculture production	26,070 B	57,576 A	136,633 A	295,043 A	2,635,038 A	890,322 A
Other crop farming	22,144 B	55,080 A	121,462 A	261,293 B	1,213,033 C	86,586 B
Animal production	29,800 A	65,593 A	135,089 A	299,792 A	1,709,433 A	309,472 A
Beef cattle ranching and farming, including feedlots	29,551 A	64,909 A	130,812 A	308,287 A	3,006,393 B	207,313 A
Dairy cattle and milk production	18,589 D	54,933 B	143,470 A	277,619 A	831,017 A	391,532 A
Hog and pig farming	27,536 D	65,937 B	131,745 A	370,990 A	2,130,476 A	1,128,434 A
Poultry and egg production	25,761 B	80,339 B	150,129 B	329,440 A	1,590,715 A	911,097 A
Other animal production	31,978 A	71,380 B	139,035 A	337,773 B	1,779,661 B	146,771 A
Total	26,842 A	61,016 A	130,244 A	282,026 A	1,361,421 A	256,954 A
Net operating income						
Crop production	2,119	14,970	35,323	84,909	286,682	58,074
Oilseed and grain farming	3,462	15,501	37,649	88,843	286,268	63,776
Potato farming	-1,705	27,532	24,201	68,488	375,921	214,693
Other vegetable (except potato) and melon farming	3,710	18,569	19,997	57,568	231,526	54,644
Fruit and tree nut farming	-3,279	596	15,717	35,445	205,068	25,519
Greenhouse, nursery and floriculture production	-202	15,423	26,147	54,276	311,726	109,823
Other crop farming	311	15,827	32,595	86,732	235,655	18,088
Animal production	-5,155	5,566	26,949	59,120	189,388	35,318
Beef cattle ranching and farming, including feedlots	-4,437	6,319	23,505	33,956	156,102	11,740
Dairy cattle and milk production	8,638	18,641	42,301	81,204	214,193	106,192
Hog and pig farming	-555	10,077	32,708	13,584	59,379	36,876
Poultry and egg production	-2,233	-4,286	20,808	59,236	236,417	135,112
Other animal production	-9,252	-2,752	10,120	25,729	380,088	14,018
Total	-1,539	10,964	32,079	73,913	240,859	47,725

Table 8-2 – continued

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

	2009 P					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	-1,933	6,294	16,729	44,013	154,434	29,161
Oilseed and grain farming	-24	7,078	18,411	46,437	158,816	33,506
Potato farming	-4,544	21,330 E	8,988	40,825	204,192	116,658
Other vegetable (except potato) and melon farming	203	13,282	8,534	34,877	129,713	30,191
Fruit and tree nut farming	-7,962	-7,147	2,551	5,287	110,136	7,178
Greenhouse, nursery and floriculture production	-4,053	7,189	15,317	31,884	141,514	50,378
Other crop farming	-4,988	4,630	12,774	42,693	86,016	3,874
Animal production	-9,718	-3,683	9,034	27,080	89,400	11,851
Beef cattle ranching and farming, including feedlots	-9,037	-3,692	4,946	4,088	70,188	-1,319
Dairy cattle and milk production	5,912 E	10,738	23,412	46,812	104,310	55,277
Hog and pig farming	-2,999	2,903	16,000	-17,510	-43,503	-22,003
Poultry and egg production	F	-9,822 E	5,517	33,932	155,711	85,538
Other animal production	-13,513	-9,334	-2,604	-5,135	219,370	-167
Total	-5,848	2,044	13,748	36,793	123,804	21,289

Table 9-1

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

	2009 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	21,705 A	33,175 A	13,765 A	12,610 A	15,410 A	96,670 A	58,074	22.5
Oilseed and grain farming	13,865 A	22,310 A	10,790 A	10,470 A	12,690 A	70,110 A	63,776	19.8
Potato farming	260 D	165 D	110 C	130 D	520 A	1,185 B	214,693	21.9
Other vegetable (except potato) and melon farming	470 B	1,060 C	235 C	185 C	340 C	2,300 B	54,644	20.4
Fruit and tree nut farming	1,635 A	1,610 B	565 C	320 C	390 C	4,510 A	25,519	36.3
Greenhouse, nursery and floriculture production	835 C	985 B	435 C	415 C	725 B	3,395 A	109,823	24.6
Other crop farming	4,635 B	7,055 B	1,630 B	1,105 B	745 B	15,170 A	18,088	30.6
Animal production	29,695 A	24,120 A	8,605 A	8,230 A	9,965 A	80,625 A	35,318	36.8
Beef cattle ranching and farming, including feedlots	21,060 A	17,540 A	4,830 A	2,925 A	1,865 B	48,220 A	11,740	43.7
Dairy cattle and milk production	1,010 B	1,390 C	1,960 B	3,750 A	5,020 A	13,120 A	106,192	7.7
Hog and pig farming	1,110 B	720 D	540 C	500 C	830 B	3,690 A	36,876	30.1
Poultry and egg production	865 C	675 B	480 C	645 B	1,740 A	4,405 A	135,112	19.6
Other animal production	5,670 B	3,800 B	805 C	410 C	510 B	11,190 A	14,018	50.7
Total	51,405 A	57,300 A	22,375 A	20,835 A	25,380 A	177,285 A	47,725	29.0

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

	2009 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	30 ^B	55 ^B	x	x	x	135 ^A	36,245	22.2
Oilseed and grain farming	x	0	0	0	0	x	x	x
Potato farming	x	x	0	0	0	x	x	x
Other vegetable (except potato) and melon farming	x	30 ^B	x	x	x	55 ^B	18,165	x
Fruit and tree nut farming	x	x	0	0	0	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	35 ^B	44,219	x
Other crop farming	x	x	x	x	x	x	x	x
Animal production	50 ^B	x	x	x	35 ^C	120 ^A	122,887	41.7
Beef cattle ranching and farming, including feedlots	x	x	0	x	x	x	x	x
Dairy cattle and milk production	x	x	x	x	x	40 ^B	244,067	x
Hog and pig farming	0	x	0	0	0	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	x	x	x	x	x	40 ^B	-37,485	x
Total	75 ^B	80 ^A	x	30 ^C	45 ^B	250 ^A	77,121	30.0

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

	2009 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	170 ^A	125 ^B	50 ^B	50 ^B	125 ^A	520 ^A	79,564	32.7
Oilseed and grain farming	35 ^C	35 ^D	x	x	x	95 ^B	7,812	36.8
Potato farming	55 ^B	35 ^C	x	30 ^B	115 ^B	255 ^A	147,552	21.6
Other vegetable (except potato) and melon farming	x	x	x	x	x	30 ^B	15,948	x
Fruit and tree nut farming	30 ^C	x	x	x	x	60 ^B	17,750 ^E	50.0
Greenhouse, nursery and floriculture production	x	x	0	x	x	x	x	x
Other crop farming	25 ^D	30 ^D	x	x	x	75 ^C	14,089	33.3
Animal production	250 ^A	125 ^B	70 ^B	55 ^A	100 ^B	600 ^A	33,209	41.7
Beef cattle ranching and farming, including feedlots	155 ^B	80 ^B	x	x	x	280 ^A	6,149	55.4
Dairy cattle and milk production	x	x	35 ^C	50 ^B	65 ^B	195 ^A	89,351	x
Hog and pig farming	x	x	x	x	x	25 ^C	-47,693	x
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	45 ^D	x	x	0	x	80 ^C	3,136	56.2
Total	420 ^A	255 ^A	115 ^B	110 ^A	220 ^A	1,115 ^A	54,689	37.7

Table 9-4

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

	2009 p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	290 B	330 B	70 C	55 C	50 B	790 A	7,398	36.7
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	x	45 E	x	x	x	85 D	36,909	x
Fruit and tree nut farming	175 C	120 C	x	x	x	355 B	-12,367	49.3
Greenhouse, nursery and floriculture production	40 E	110 D	30 E	x	x	215 C	10,873	18.6
Other crop farming	45 C	50 D	x	x	x	105 C	34,743	42.9
Animal production	315 B	205 B	75 C	120 B	210 A	925 A	70,306	34.1
Beef cattle ranching and farming, including feedlots	185 B	100 C	x	x	x	310 B	-4,305	59.7
Dairy cattle and milk production	x	35 D	25 C	75 B	85 B	245 A	115,381	x
Hog and pig farming	x	x	0	x	x	30 E	F	x
Poultry and egg production	x	x	x	x	70 B	135 B	193,946	x
Other animal production	75 D	45 E	x	x	35 C	205 C	63,316	36.6
Total	610 B	540 B	145 B	180 B	255 A	1,720 A	41,305	35.5

Table 9-5

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

	2009 p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	200 B	205 B	75 C	55 B	150 A	685 A	80,477	29.2
Oilseed and grain farming	x	x	x	x	x	35 D	17,530	x
Potato farming	45 C	40 D	30 D	x	110 B	245 A	150,237	18.4
Other vegetable (except potato) and melon farming	x	x	x	x	x	40 C	13,472	x
Fruit and tree nut farming	55 B	35 C	x	x	x	120 B	20,302	45.8
Greenhouse, nursery and floriculture production	x	40 D	x	x	x	85 C	F	x
Other crop farming	45 D	55 D	x	x	x	155 B	48,644	29.0
Animal production	245 A	205 B	80 B	90 B	105 B	730 A	45,661	33.6
Beef cattle ranching and farming, including feedlots	170 A	130 B	x	x	x	335 A	4,039	50.7
Dairy cattle and milk production	x	x	40 B	70 A	75 B	215 A	103,635	x
Hog and pig farming	x	x	x	x	x	x	x	x
Poultry and egg production	x	x	x	x	x	55 C	210,481	x
Other animal production	45 C	35 D	x	x	x	95 C	6,448	47.4
Total	440 A	415 A	155 B	145 A	260 A	1,420 A	62,540	31.0

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

	2009 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	2,110 ^B	4,305 ^B	1,605 ^B	1,135 ^B	995 ^B	10,165 ^A	40,096	20.8
Oilseed and grain farming	825 ^B	1,145 ^B	625 ^C	480 ^C	470 ^B	3,550 ^A	43,420	23.2
Potato farming	35 ^D	25 ^D	x	x	75 ^C	185 ^B	156,529	18.9
Other vegetable (except potato) and melon farming	150 ^D	355 ^D	70 ^C	F	130 ^C	750 ^C	58,851	20.0
Fruit and tree nut farming	210 ^C	355 ^D	210 ^D	110 ^D	55 ^D	945 ^B	44,583	22.2
Greenhouse, nursery and floriculture production	125 ^E	270 ^D	125 ^D	75 ^D	125 ^C	725 ^B	72,637	17.2
Other crop farming	770 ^D	2,150 ^C	560 ^D	405 ^D	140 ^D	4,015 ^B	21,470	19.2
Animal production	2,535 ^B	3,570 ^B	2,015 ^B	2,890 ^A	3,340 ^A	14,360 ^A	64,529	17.7
Beef cattle ranching and farming, including feedlots	970 ^B	1,970 ^B	505 ^C	400 ^C	295 ^C	4,130 ^A	26,621	23.5
Dairy cattle and milk production	355 ^C	530 ^C	970 ^B	1,985 ^B	2,300 ^A	6,145 ^A	92,802	5.8
Hog and pig farming	365 ^C	290 ^D	310 ^D	285 ^C	335 ^C	1,595 ^B	39,478	22.9
Poultry and egg production	235 ^E	110 ^D	75 ^E	145 ^D	340 ^B	905 ^B	173,661	26.0
Other animal production	605 ^D	675 ^D	165 ^E	F	70 ^E	1,585 ^C	16,833	38.2
Total	4,650 ^A	7,880 ^A	3,630 ^B	4,025 ^A	4,345 ^A	24,530 ^A	54,402	19.0

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

	2009 p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	7,205 A	7,775 A	2,190 A	1,905 B	2,155 A	21,240 A	36,089	33.9
Oilseed and grain farming	4,615 A	5,785 A	1,645 B	1,480 B	1,300 B	14,825 A	29,508	31.1
Potato farming	F	F	x	x	60 B	220 E	120,293 E	F
Other vegetable (except potato) and melon farming	210 C	415 D	115 E	70 D	130 D	940 B	56,614	22.3
Fruit and tree nut farming	385 C	230 C	125 D	60 E	140 D	935 B	36,138	41.2
Greenhouse, nursery and floriculture production	345 D	265 D	105 D	145 D	325 C	1,185 B	152,279	29.1
Other crop farming	1,560 C	1,035 C	195 D	140 D	205 D	3,135 B	11,207	49.8
Animal production	8,570 A	4,765 B	1,880 B	1,995 B	3,070 A	20,275 A	36,102	42.3
Beef cattle ranching and farming, including feedlots	4,965 A	2,425 B	520 C	190 C	180 C	8,280 A	-2,327	60.0
Dairy cattle and milk production	410 D	675 D	755 C	1,265 B	1,715 A	4,820 A	105,197	8.5
Hog and pig farming	435 C	325 D	165 D	120 D	295 C	1,345 B	38,971	32.3
Poultry and egg production	285 E	240 D	170 D	310 C	780 B	1,780 B	126,229	16.0
Other animal production	2,475 B	1,100 C	275 D	130 D	85 D	4,065 B	-8,029	60.9
Total	15,780 A	12,535 A	4,070 A	3,905 A	5,220 A	41,520 A	36,095	38.0

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

	2009 ^p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	1,555 ^B	2,360 ^A	1,320 ^A	1,405 ^A	2,050 ^A	8,685 ^A	82,741	17.9
Oilseed and grain farming	1,315 ^B	1,835 ^A	1,185 ^A	1,360 ^A	1,905 ^A	7,605 ^A	82,307	17.3
Potato farming	x	x	x	x	75 ^B	95 ^C	635,625	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	25 ^C	128,547	x
Fruit and tree nut farming	x	x	x	x	0	x	x	x
Greenhouse, nursery and floriculture production	x	35 ^E	x	x	x	90 ^C	67,453	x
Other crop farming	210 ^D	455 ^D	105 ^E	35 ^C	40 ^E	845 ^C	25,499	24.9
Animal production	2,860 ^B	2,285 ^B	660 ^B	535 ^B	540 ^A	6,875 ^A	23,139	41.6
Beef cattle ranching and farming, including feedlots	2,355 ^B	1,925 ^B	455 ^B	315 ^C	110 ^B	5,165 ^A	4,567	45.6
Dairy cattle and milk production	x	x	F	95 ^C	160 ^B	350 ^B	144,648	x
Hog and pig farming	140 ^C	50 ^E	30 ^D	40 ^D	95 ^B	355 ^B	39,367	39.4
Poultry and egg production	F	55 ^E	F	55 ^C	105 ^B	310 ^C	115,482	F
Other animal production	315 ^D	225 ^D	65 ^E	x	65 ^D	695 ^C	50,565	45.3
Total	4,415 ^A	4,650 ^A	1,975 ^A	1,935 ^A	2,585 ^A	15,565 ^A	56,394	28.4

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

	2009 p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	4,735 A	9,510 A	5,085 A	4,680 A	5,375 A	29,390 A	67,390	16.1
Oilseed and grain farming	4,345 A	8,580 A	4,840 A	4,585 A	5,270 A	27,620 A	69,510	15.7
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	0	x	0	x	x	x
Fruit and tree nut farming	x	x	x	0	x	x	x	x
Greenhouse, nursery and floriculture production	x	x	F	x	x	F	F	x
Other crop farming	365 C	880 D	190 E	75 D	85 E	1,595 C	32,108	22.9
Animal production	4,050 A	4,075 A	1,310 B	720 B	415 B	10,570 A	14,815	38.3
Beef cattle ranching and farming, including feedlots	3,605 A	3,660 A	1,150 B	620 B	225 C	9,255 A	8,234	39.0
Dairy cattle and milk production	x	x	x	25 E	90 D	155 C	211,059	x
Hog and pig farming	x	x	x	x	x	60 D	54,555	x
Poultry and egg production	x	x	F	x	25 B	125 E	83,546 E	x
Other animal production	405 D	390 D	F	F	60 E	970 C	35,086	41.8
Total	8,790 A	13,585 A	6,400 A	5,400 A	5,795 A	39,960 A	53,482	22.0

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

	2009 ^p						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	3,865 ^A	6,970 ^A	2,910 ^B	2,970 ^A	4,045 ^A	20,755 ^A	70,957	18.6
Oilseed and grain farming	2,630 ^B	4,795 ^B	2,425 ^B	2,510 ^B	3,695 ^A	16,065 ^A	82,340	16.4
Potato farming	x	x	x	F	60 ^D	110 ^E	482,772 ^E	x
Other vegetable (except potato) and melon farming	x	x	x	x	F	65 ^E	112,557	x
Fruit and tree nut farming	x	F	x	0	0	F	F	x
Greenhouse, nursery and floriculture production	55 ^D	105 ^E	x	55 ^D	55 ^D	305 ^C	85,208	18.0
Other crop farming	1,145 ^B	1,970 ^B	450 ^C	365 ^C	200 ^C	4,130 ^B	15,876	27.7
Animal production	8,625 ^A	7,525 ^A	2,140 ^B	1,515 ^B	1,595 ^B	21,400 ^A	27,821	40.3
Beef cattle ranching and farming, including feedlots	7,325 ^A	6,445 ^A	1,945 ^B	1,285 ^B	990 ^B	17,985 ^A	21,062	40.7
Dairy cattle and milk production	F	x	x	60 ^E	290 ^B	425 ^B	203,451	F
Hog and pig farming	75 ^C	x	x	F	60 ^D	205 ^C	9,107	36.6
Poultry and egg production	35 ^C	F	x	40 ^D	120 ^C	310 ^C	129,251	11.3
Other animal production	1,130 ^B	965 ^D	140 ^E	85 ^E	150 ^C	2,475 ^B	35,492	45.7
Total	12,485 ^A	14,500 ^A	5,045 ^A	4,485 ^A	5,645 ^A	42,160 ^A	49,057	29.6

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

	2009 ^p						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	1,540 ^B	1,530 ^B	450 ^B	340 ^B	445 ^B	4,305 ^A	37,361	35.8
Oilseed and grain farming	75 ^C	110 ^A	50 ^D	40 ^E	30 ^D	295 ^B	31,519	25.4
Potato farming	x	x	x	x	x	45 ^C	186,432	x
Other vegetable (except potato) and melon farming	45 ^D	135 ^C	30 ^E	40 ^D	30 ^E	285 ^B	41,545	15.8
Fruit and tree nut farming	750 ^B	745 ^C	190 ^C	125 ^C	165 ^C	1,960 ^B	19,763	38.3
Greenhouse, nursery and floriculture production	205 ^D	115 ^C	70 ^D	80 ^D	160 ^C	635 ^B	146,226	32.3
Other crop farming	470 ^C	415 ^C	110 ^D	50 ^D	35 ^E	1,085 ^B	1	43.3
Animal production	2,200 ^B	1,325 ^B	370 ^B	295 ^B	565 ^B	4,760 ^A	30,383	46.2
Beef cattle ranching and farming, including feedlots	1,325 ^B	795 ^B	195 ^B	100 ^D	45 ^D	2,465 ^A	-2,118	53.8
Dairy cattle and milk production	100 ^D	60 ^D	40 ^E	115 ^C	215 ^B	530 ^A	127,865	18.9
Hog and pig farming	x	x	x	x	x	45 ^A	165,632	x
Poultry and egg production	215 ^D	120 ^D	80 ^E	60 ^D	265 ^C	740 ^B	110,089	29.1
Other animal production	545 ^D	340 ^D	45 ^E	x	x	970 ^C	-7,442	56.2
Total	3,745 ^A	2,860 ^A	815 ^B	630 ^B	1,010 ^A	9,060 ^A	33,698	41.3

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

	2009 p						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	12,595 A	20,495 A	1,555 C	...	...	34,655 A	2,119	36.3
Oilseed and grain farming	7,370 A	12,810 A	1,235 C	...	...	21,415 A	3,462	34.4
Potato farming	F	F	x	...	...	205 E	-1,705	F
Other vegetable (except potato) and melon farming	215 B	595 C	x	...	...	825 C	3,710	26.1
Fruit and tree nut farming	900 B	935 C	F	...	...	1,885 B	-3,279	47.7
Greenhouse, nursery and floriculture production	390 D	440 C	x	...	...	845 B	-202	46.2
Other crop farming	3,595 B	5,635 B	250 D	...	...	9,480 A	311	37.9
Animal production	19,785 A	14,605 A	660 D	...	...	35,060 A	-5,155	56.4
Beef cattle ranching and farming, including feedlots	14,875 A	10,950 A	460 D	...	...	26,280 A	-4,437	56.6
Dairy cattle and milk production	80 C	F	F	...	...	435 D	8,638	18.4
Hog and pig farming	150 E	290 E	x	...	...	435 D	-555	34.5
Poultry and egg production	480 D	240 C	x	...	...	775 C	-2,233	61.9
Other animal production	4,205 B	2,845 B	F	...	...	7,120 A	-9,252	59.1
Total	32,385 A	35,105 A	2,210 B	...	...	69,710 A	-1,539	46.5

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

	2009 p						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	3,655 A	7,220 A	4,445 A	1,190 C	...	16,520 A	14,970	22.1
Oilseed and grain farming	2,750 A	5,380 A	3,340 B	990 C	...	12,455 A	15,501	22.1
Potato farming	x	40 C	25 D	x	...	110 E	27,532	x
Other vegetable (except potato) and melon farming	60 D	235 E	90 E	x	...	395 D	18,569	15.2
Fruit and tree nut farming	265 C	395 C	125 D	x	...	805 B	596	32.9
Greenhouse, nursery and floriculture production	65 C	270 D	F	x	...	475 D	15,423	13.7
Other crop farming	500 C	910 C	745 C	125 E	...	2,270 B	15,827	22.0
Animal production	3,995 A	5,160 A	2,720 B	375 D	...	12,255 A	5,566	32.6
Beef cattle ranching and farming, including feedlots	2,980 A	4,140 A	1,885 B	290 D	...	9,290 A	6,319	32.1
Dairy cattle and milk production	120 E	215 D	370 E	x	...	715 C	18,641	16.8
Hog and pig farming	60 E	F	F	x	...	205 E	10,077	29.3
Poultry and egg production	F	100 E	F	x	...	240 E	-4,286	F
Other animal production	745 C	635 D	355 D	F	...	1,800 B	-2,752	41.4
Total	7,655 A	12,385 A	7,170 A	1,570 B	...	28,780 A	10,964	26.6

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

	2009 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	3,225 A	4,265 A	5,930 A	6,160 A	1,075 B	20,665 A	35,323	15.6
Oilseed and grain farming	2,320 B	3,235 A	4,810 A	5,025 A	895 B	16,280 A	37,649	14.3
Potato farming	x	x	30 C	x	x	95 B	24,201	x
Other vegetable (except potato) and melon farming	105 E	155 D	90 C	80 E	x	450 C	19,997	23.3
Fruit and tree nut farming	240 B	210 C	290 D	150 D	F	920 B	15,717	26.1
Greenhouse, nursery and floriculture production	155 E	170 D	150 C	120 D	25 E	620 C	26,147	25.0
Other crop farming	385 D	475 D	565 C	765 C	110 E	2,300 B	32,595	16.7
Animal production	2,855 A	2,875 A	3,415 A	3,345 A	580 C	13,070 A	26,949	21.8
Beef cattle ranching and farming, including feedlots	1,990 A	1,850 A	1,945 A	1,740 B	335 D	7,870 A	23,505	25.3
Dairy cattle and milk production	250 D	560 C	925 B	1,185 B	125 D	3,050 A	42,301	8.2
Hog and pig farming	105 D	150 E	150 D	105 E	F	575 C	32,708	18.3
Poultry and egg production	70 E	85 D	105 E	F	x	330 C	20,808	21.2
Other animal production	440 D	230 D	285 D	250 D	F	1,255 B	10,120	35.1
Total	6,085 A	7,150 A	9,350 A	9,510 A	1,655 B	33,735 A	32,079	18.0

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

	2009 p						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	1,195 B	830 B	1,485 B	4,140 A	5,020 A	12,665 A	84,909	9.4
Oilseed and grain farming	845 B	635 B	1,200 B	3,635 A	4,440 A	10,745 A	88,843	7.9
Potato farming	x	x	x	45 D	40 B	140 B	68,488	x
Other vegetable (except potato) and melon farming	35 E	F	35 E	60 D	65 E	235 C	57,568	14.9
Fruit and tree nut farming	105 D	65 E	95 D	100 C	85 D	460 B	35,445	22.8
Greenhouse, nursery and floriculture production	75 E	60 E	80 D	115 D	70 D	400 C	54,276	18.8
Other crop farming	110 E	F	55 D	185 D	310 C	685 B	86,732	16.1
Animal production	1,400 B	1,005 B	1,205 B	3,290 A	2,510 A	9,415 A	59,120	14.9
Beef cattle ranching and farming, including feedlots	620 C	470 C	405 B	610 B	415 B	2,520 A	33,956	24.6
Dairy cattle and milk production	315 D	270 D	500 C	2,145 B	1,755 B	4,990 A	81,204	6.3
Hog and pig farming	225 D	80 D	125 D	160 D	80 E	675 B	13,584	33.3
Poultry and egg production	75 E	135 D	105 D	290 C	150 D	755 B	59,236	9.9
Other animal production	155 E	60 E	F	85 D	110 D	485 C	25,729	32.0
Total	2,590 B	1,840 B	2,690 A	7,430 A	7,525 A	22,075 A	73,913	11.7

Table 10-5

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

	2009 P						Average net operating Income	Farms with negative or zero net operating income
	Net operating income group							
	\$0 or under	\$1 to \$24,999	\$25,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total		
	number						\$	%
Crop production	1,020 B	365 D	340 C	1,125 B	9,315 A	12,165 A	286,682	8.4
Oilseed and grain farming	585 B	250 D	210 C	815 B	7,355 A	9,210 A	286,268	6.4
Potato farming	80 B	x	25 D	40 C	480 A	640 A	375,921	12.5
Other vegetable (except potato) and melon farming	55 D	F	x	40 D	270 C	400 B	231,526	13.8
Fruit and tree nut farming	105 D	x	x	50 E	265 C	440 B	205,068	23.9
Greenhouse, nursery and floriculture production	145 D	50 E	65 E	160 D	625 B	1,055 B	311,726	13.7
Other crop farming	F	x	x	25 C	325 C	430 C	235,655	F
Animal production	1,660 B	460 C	615 B	1,215 B	6,875 A	10,830 A	189,388	15.3
Beef cattle ranching and farming, including feedlots	595 B	140 D	135 B	290 C	1,110 B	2,265 A	156,102	26.3
Dairy cattle and milk production	235 D	55 D	105 D	395 C	3,140 A	3,935 A	214,193	6.0
Hog and pig farming	560 B	115 D	185 D	230 C	690 B	1,790 A	59,379	31.3
Poultry and egg production	155 D	110 D	170 D	290 C	1,590 A	2,310 A	236,417	6.7
Other animal production	115 E	F	x	x	345 B	535 C	380,088	21.5
Total	2,680 A	825 B	960 B	2,340 A	16,195 A	22,995 A	240,859	11.7

Table 11-1

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

	2009 ^p							
	Atlantic provinces	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	150 ^B	3,550 ^A	14,825 ^A	7,605 ^A	27,620 ^A	16,065 ^A	295 ^B	70,110 ^A
Distribution by province (%)	0.2	5.1	21.1	10.8	39.4	22.9	0.4	100.0
	Average per farm (\$)							
Total operating revenues	138,172 ^B	230,922 ^A	169,518 ^A	358,861 ^A	257,476 ^A	294,704 ^A	232,939 ^B	256,698 ^A
Total crop revenues	86,733 ^B	169,097 ^A	134,731 ^A	288,024 ^A	203,915 ^A	218,555 ^A	164,093 ^B	199,579 ^A
Total grains and oilseeds	74,246 ^B	160,840 ^A	128,349 ^A	282,128 ^A	201,640 ^A	211,340 ^A	154,066 ^B	194,554 ^A
Total other crops	12,486 ^B	8,257 ^B	6,382 ^B	5,895 ^C	2,276 ^C	7,215 ^B	10,027 ^E	5,026 ^A
Potatoes	x	F	33 ^D	1,723 ^E	x	F	x	289 ^D
Fruits	x	151 ^E	126 ^E	8 ^A	2 ^A	2 ^A	x	37 ^D
Vegetables	x	4,219 ^D	2,290 ^D	31 ^A	32 ^A	121 ^A	x	745 ^C
Tobacco	0	x	F	0	x	x	0	F
Greenhouse, nursery and floriculture products	x	x	38 ^A	63 ^A	106 ^C	x	0	82 ^B
Forage crops (including seeds)	4,090 ^B	2,776 ^C	2,631 ^B	3,820 ^B	2,096 ^C	5,228 ^B	9,881 ^E	3,185 ^B
Other crops	x	915 ^E	494 ^D	250 ^D	9 ^A	1,497 ^E	0	525 ^D
Total livestock and product revenues	3,451 ^C	9,599 ^C	9,238 ^B	18,672 ^B	10,871 ^A	19,299 ^A	10,774 ^E	13,222 ^A
Cattle	2,983 ^C	2,865 ^D	4,149 ^B	13,200 ^B	9,133 ^A	14,345 ^A	8,037 ^E	9,379 ^A
Hogs	x	2,143 ^D	1,956 ^D	2,484 ^C	557 ^A	1,422 ^A	x	1,348 ^B
Poultry and eggs	x	F	1,359 ^E	1,086 ^B	466 ^A	1,100 ^A	x	887 ^C
Dairy products and subsidies	0	3,545 ^E	1,467 ^D	F	462 ^C	2,005 ^E	0	1,277 ^C
Other livestock and products	x	F	307 ^C	F	254 ^B	426 ^D	223 ^B	332 ^C
Program payments and insurance proceeds	22,392 ^C	22,549 ^B	5,738 ^B	18,362 ^A	9,793 ^A	22,094 ^B	24,532 ^D	13,418 ^A
Total other revenues	25,596 ^C	29,678 ^B	19,811 ^A	33,804 ^A	32,897 ^A	34,756 ^A	33,540 ^C	30,478 ^A
Custom work and machine rental	15,571 ^B	23,568 ^B	14,532 ^B	8,405 ^B	5,932 ^B	9,558 ^B	14,647 ^D	9,800 ^A
Rental income	8,180 ^E	1,892 ^E	2,267 ^B	2,514 ^C	2,965 ^B	8,219 ^B	9,417 ^D	3,956 ^A
Miscellaneous revenues	1,845 ^B	4,218 ^C	3,012 ^C	22,885 ^A	24,000 ^A	16,979 ^A	9,476 ^D	16,722 ^A
Total operating expenses	125,276 ^B	187,503 ^A	140,010 ^A	276,555 ^A	187,966 ^A	212,364 ^A	201,421 ^B	192,921 ^A
Total crop expenses	40,170 ^B	60,289 ^A	46,559 ^A	121,184 ^A	80,039 ^A	80,631 ^A	77,236 ^B	76,460 ^A
Fertilizer and lime	21,342 ^B	29,040 ^A	23,000 ^A	62,581 ^A	39,324 ^A	46,542 ^A	41,662 ^B	39,498 ^A
Pesticides	6,587 ^B	8,202 ^B	8,638 ^A	33,979 ^A	28,182 ^A	20,608 ^A	18,176 ^C	21,842 ^A
Seed and plants	11,996 ^C	22,583 ^A	14,556 ^A	24,402 ^A	12,390 ^A	13,290 ^A	17,299 ^C	14,893 ^A
Other crop expenses	245 ^C	464 ^C	366 ^D	232 ^D	143 ^B	191 ^C	F	226 ^B
Total livestock expenses	3,173 ^B	6,366 ^D	7,040 ^B	8,075 ^B	4,565 ^A	10,574 ^A	5,753 ^D	6,939 ^A
Cattle purchases	1,317 ^B	1,530 ^E	1,903 ^B	2,788 ^B	1,997 ^B	4,480 ^B	984 ^E	2,603 ^A
Hog purchases	x	F	499 ^E	270 ^C	59 ^A	218 ^E	x	229 ^D
Poultry and egg purchases	x	F	209 ^E	156 ^A	76 ^A	133 ^B	x	128 ^C
Other livestock purchases	x	x	F	F	61 ^B	93 ^E	x	88 ^C
Feed, supplements, straw and bedding	1,529 ^B	3,744 ^D	3,907 ^C	4,053 ^B	1,903 ^A	4,816 ^A	4,239 ^E	3,329 ^A
Veterinary fees, medicine and breeding fees	126 ^D	500 ^D	355 ^B	664 ^A	443 ^A	721 ^B	415 ^E	514 ^A
Other livestock expenses	0	x	45 ^E	0	25 ^A	113 ^A	0	47 ^B
Total machinery expenses	22,538 ^B	28,263 ^A	19,817 ^A	40,707 ^A	30,218 ^A	30,941 ^A	30,850 ^B	29,209 ^A
Small tools	317 ^C	205 ^C	537 ^A	619 ^A	699 ^A	642 ^A	465 ^B	616 ^A
Net fuel expenses, machinery, truck, auto	9,437 ^B	11,831 ^A	9,014 ^A	20,202 ^A	14,531 ^A	14,103 ^A	15,232 ^C	13,737 ^A
Repairs, licenses and insurance	12,784 ^B	16,226 ^A	10,266 ^A	19,887 ^A	14,988 ^A	16,196 ^A	15,153 ^B	14,856 ^A
Total general expenses	59,394 ^B	92,586 ^A	66,594 ^A	106,589 ^A	73,144 ^A	90,218 ^A	87,582 ^C	80,314 ^A
Salaries (including CPP, QPP, EI)	14,386 ^C	11,126 ^B	8,881 ^B	15,283 ^A	8,124 ^A	13,041 ^B	21,129 ^C	10,407 ^A
Rent	4,025 ^B	9,979 ^B	11,692 ^A	18,253 ^A	9,841 ^A	12,547 ^A	8,038 ^D	11,752 ^A
Insurance	3,430 ^B	5,739 ^A	3,709 ^A	4,885 ^A	2,842 ^A	4,591 ^A	3,985 ^D	3,800 ^A
Utilities	3,388 ^B	6,551 ^B	4,014 ^A	4,613 ^A	3,144 ^A	4,821 ^A	4,635 ^C	4,051 ^A
Custom work and machine rental	12,591 ^C	16,070 ^B	13,331 ^A	17,923 ^A	14,025 ^A	15,952 ^A	12,306 ^C	14,836 ^A
Net interest expenses	8,222 ^B	15,324 ^B	8,453 ^A	11,873 ^A	8,792 ^A	10,724 ^A	11,885 ^D	9,840 ^A
Net property taxes	1,653 ^B	3,075 ^A	3,286 ^A	5,596 ^A	3,984 ^A	2,670 ^A	2,180 ^B	3,651 ^A
Building and fence repairs	2,017 ^B	4,258 ^B	2,718 ^A	2,867 ^A	1,931 ^A	2,714 ^A	4,491 ^E	2,507 ^A
Marketing expenses	2,364 ^C	2,447 ^C	2,004 ^B	7,598 ^A	5,873 ^A	5,991 ^B	5,084 ^C	5,085 ^A
Miscellaneous expenses	7,317 ^C	18,017 ^A	8,506 ^A	17,697 ^A	14,588 ^A	17,166 ^A	13,848 ^C	14,384 ^A
Net operating income	12,896	43,420	29,508	82,307	69,510	82,340	31,519	63,776
Adjustment for capital cost allowance (CCA)	16,512 ^C	28,068 ^B	18,390 ^A	41,543 ^A	28,964 ^A	38,560 ^A	41,412 ^C	30,271 ^A
Net operating income adjusted for CCA	-3,616	15,352	11,118	40,764	40,546	43,780	-9,894	33,506
	Operating margins per dollar of revenue							
Operating margin	0.09	0.19	0.17	0.23	0.27	0.28	0.14	0.25
Operating margin adjusted for CCA	-0.03	0.07	0.07	0.11	0.16	0.15	-0.04	0.13

Table 11-2

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

	2009 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	255 ^A	x	245 ^A	185 ^B	220 ^E	95 ^C	x	110 ^E	45 ^C	1,185 ^B
Distribution by province (%)	x	21.5	x	20.7	15.6	18.6	8.0	x	9.3	3.8	100.0
	Average per farm (\$)										
Total operating revenues	x	1,169,790 ^A	x	851,423 ^B	825,830 ^B	712,770 ^E	3,109,447 ^B	x	1,657,671 ^E	920,975 ^B	1,145,188 ^B
Total crop revenues	x	973,782 ^A	x	710,430 ^B	703,929 ^B	657,148 ^E	2,919,211 ^B	x	1,362,830 ^E	815,697 ^B	996,788 ^B
Total grains and oilseeds	x	55,404 ^A	x	40,070 ^B	37,419 ^C	31,685 ^E	549,394 ^C	x	F	F	98,947 ^C
Total other crops	x	918,377 ^A	x	670,361 ^B	666,510 ^B	625,464 ^E	2,369,817 ^B	x	1,128,889 ^E	812,883 ^B	897,841 ^B
Potatoes	x	912,979 ^A	x	662,977 ^B	657,463 ^B	593,963 ^E	2,324,909 ^B	x	1,084,166 ^E	744,174 ^B	877,095 ^B
Fruits	x	x	x	F	x	x	x	x	0	x	897 ^E
Vegetables	x	1,203 ^E	x	x	6,396 ^D	F	39,369 ^D	x	F	57,271 ^D	13,768 ^D
Tobacco	x	0	x	0	0	x	0	x	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	x	x	x	x	x	x	x	F
Forage crops (including seeds)	x	3,849 ^D	x	4,698 ^D	F	F	4,491 ^D	x	F	2,645 ^E	3,224 ^C
Other crops	x	0	x	x	0	x	0	x	x	0	x
Total livestock and product revenues	x	42,252 ^C	x	7,558 ^D	F	x	29,449 ^E	x	F	x	16,627 ^C
Cattle	x	27,619 ^D	x	4,789 ^B	F	x	F	x	x	x	11,404 ^C
Hogs	x	x	x	x	0	x	x	x	0	0	x
Poultry and eggs	x	281 ^B	x	x	x	x	x	x	0	x	x
Dairy products and subsidies	x	10,889 ^D	x	x	x	x	0	x	0	0	3,809 ^E
Other livestock and products	x	x	x	x	x	x	0	x	x	0	320 ^D
Program payments and insurance proceeds	x	117,826 ^B	x	92,793 ^B	74,943 ^C	x	64,402 ^D	x	F	x	85,685 ^B
Total other revenues	x	35,931 ^C	x	40,641 ^D	39,638 ^C	16,971 ^E	96,385 ^C	x	104,947 ^E	65,354 ^C	46,088 ^B
Custom work and machine rental	x	30,514 ^C	x	21,950 ^D	23,645 ^C	F	38,575 ^C	x	F	54,128 ^C	26,955 ^B
Rental income	x	4,143 ^D	x	4,562 ^D	4,519 ^C	4,466 ^E	22,615 ^C	x	43,938 ^E	10,616 ^C	9,605 ^C
Miscellaneous revenues	x	1,274 ^B	x	F	11,475 ^E	1,249 ^E	35,196 ^C	x	13,911 ^E	610 ^D	9,528 ^C
Total operating expenses	x	1,022,238 ^A	x	701,185 ^B	669,301 ^B	592,477 ^E	2,473,822 ^B	x	1,174,899 ^E	734,542 ^B	930,495 ^B
Total crop expenses	x	442,756 ^A	x	267,971 ^B	254,053 ^B	239,421 ^E	876,053 ^B	x	346,644 ^E	199,990 ^B	349,952 ^B
Fertilizer and lime	x	208,843 ^A	x	114,037 ^B	106,505 ^B	86,132 ^E	396,949 ^B	x	133,046 ^E	52,689 ^B	148,881 ^B
Pesticides	x	128,970 ^A	x	76,676 ^B	52,281 ^B	58,639 ^E	223,035 ^B	x	103,116 ^E	35,168 ^B	92,497 ^B
Seed and plants	x	82,279 ^B	x	61,815 ^B	63,608 ^B	71,519 ^E	225,020 ^C	x	97,044 ^E	70,135 ^B	85,091 ^B
Other crop expenses	x	22,664 ^C	x	15,443 ^D	31,660 ^B	23,131 ^E	31,048 ^B	x	F	41,998 ^C	23,483 ^B
Total livestock expenses	x	23,391 ^D	x	2,676 ^C	x	x	F	x	F	x	10,443 ^C
Cattle purchases	x	11,343 ^E	x	x	x	x	x	x	x	x	5,646 ^D
Hog purchases	x	x	x	x	0	x	0	x	0	0	x
Poultry and egg purchases	x	x	x	x	0	x	x	x	0	0	67 ^B
Other livestock purchases	x	x	x	x	x	x	0	x	x	0	F
Feed, supplements, straw and bedding	x	8,315 ^C	x	1,169 ^E	x	x	7,831 ^E	x	F	x	3,526 ^C
Veterinary fees, medicine and breeding fees	x	1,282 ^D	x	260 ^E	F	x	F	x	F	x	539 ^C
Other livestock expenses	x	239 ^E	x	0	x	0	0	x	0	0	x
Total machinery expenses	x	120,462 ^A	x	92,894 ^A	x	x	262,653 ^B	x	130,797 ^E	x	107,948 ^B
Small tools	x	409 ^B	x	272 ^B	x	x	463 ^D	x	166 ^E	x	302 ^B
Net fuel expenses, machinery, truck, auto	x	54,770 ^A	x	40,740 ^B	28,908 ^B	28,988 ^E	125,810 ^B	x	50,393 ^E	35,944 ^B	47,000 ^B
Repairs, licenses and insurance	x	65,283 ^A	x	51,883 ^B	47,192 ^B	38,153 ^E	136,380 ^B	x	80,239 ^E	49,811 ^B	60,645 ^B
Total general expenses	x	435,630 ^A	x	337,644 ^B	336,472 ^B	278,611 ^E	1,312,283 ^B	x	683,775 ^E	446,982 ^B	462,152 ^B
Salaries (including CPP, QPP, EI)	x	169,050 ^A	x	134,532 ^B	141,191 ^B	98,101 ^E	440,436 ^B	x	182,737 ^E	175,166 ^B	166,798 ^B
Rent	x	46,811 ^B	x	28,976 ^D	16,678 ^B	34,611 ^E	181,380 ^C	x	89,183 ^E	37,948 ^C	50,120 ^B
Insurance	x	22,027 ^A	x	16,610 ^B	14,071 ^B	9,760 ^E	56,004 ^C	x	24,251 ^E	12,430 ^C	19,561 ^B
Utilities	x	21,800 ^A	x	16,760 ^B	13,311 ^B	13,751 ^E	63,702 ^C	x	43,354 ^E	13,781 ^B	22,906 ^B
Custom work and machine rental	x	32,901 ^B	x	31,378 ^D	39,803 ^B	35,285 ^E	236,934 ^B	x	138,687 ^E	111,929 ^D	64,109 ^B
Net interest expenses	x	57,076 ^B	x	35,045 ^B	25,817 ^B	32,710 ^E	123,319 ^C	x	74,097 ^E	18,695 ^C	47,619 ^B
Net property taxes	x	5,233 ^A	x	3,842 ^B	4,592 ^B	3,522 ^E	20,973 ^B	x	4,963 ^E	4,616 ^B	5,707 ^B
Building and fence repairs	x	11,017 ^B	x	9,735 ^B	9,479 ^B	8,467 ^E	34,739 ^C	x	20,874 ^E	7,928 ^C	12,523 ^B
Marketing expenses	x	28,606 ^B	x	23,964 ^D	18,848 ^C	21,770 ^E	55,289 ^D	x	42,643 ^E	32,658 ^E	28,597 ^B
Miscellaneous expenses	x	41,106 ^A	x	36,803 ^B	52,684 ^B	20,634 ^E	99,507 ^B	x	62,987 ^E	31,833 ^C	44,213 ^B
Net operating income	x	147,552	x	150,237	156,529	120,293 ^E	635,625	x	482,772 ^E	186,432	214,693
Adjustment for capital cost allowance (CCA)	x	92,261 ^A	x	69,259 ^B	62,391 ^B	58,416 ^E	251,163 ^B	x	205,471 ^E	67,789 ^B	98,035 ^B
Net operating income adjusted for CCA	x	55,291	x	80,978	94,138	61,877 ^E	384,462	x	277,301 ^E	118,644	116,658
	Operating margins per dollar of revenue										
Operating margin	x	0.13	x	0.18	0.19	0.17	0.20	x	0.29	0.20	0.19
Operating margin adjusted for CCA	x	0.05	x	0.10	0.11	0.09	0.12	x	0.17	0.13	0.10

Table 11-3

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

	2009 P					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	205^B	750^C	940^B	120^D	285^B	2,300^B
Distribution by province (%)	8.9	32.6	40.9	5.2	12.4	100.0
	Average per farm (\$)					
Total operating revenues	201,032^B	406,146^B	415,513^B	570,375^C	248,983^B	380,107^B
Total crop revenues	176,962^C	367,595^C	381,716^B	488,301^C	232,413^B	345,318^B
Total grains and oilseeds	1,876 ^D	11,809 ^D	34,942 ^C	45,550 ^D	x	20,611 ^B
Total other crops	175,085 ^C	355,786 ^B	346,774 ^B	442,751 ^D	x	324,707 ^B
Potatoes	7,590 ^D	F	F	2,484 ^D	x	3,489 ^D
Fruits	3,271 ^E	2,493 ^D	2,565 ^E	3,942 ^E	x	3,051 ^C
Vegetables	159,111 ^C	347,260 ^C	332,518 ^B	434,911 ^D	218,868 ^C	312,582 ^B
Tobacco	x	0	1,260 ^E	0	0	514 ^E
Greenhouse, nursery and floriculture products	3,669 ^C	F	F	F	3,667 ^E	3,992 ^E
Forage crops (including seeds)	1,410 ^D	378 ^D	243 ^D	x	212 ^C	422 ^C
Other crops	x	F	F	x	0	F
Total livestock and product revenues	2,307^B	136^C	F	860^D	1,731^E	1,510^D
Cattle	x	x	F	790 ^D	x	587 ^E
Hogs	F	0	x	x	x	x
Poultry and eggs	x	x	F	x	364 ^E	F
Dairy products and subsidies	x	0	x	0	0	x
Other livestock and products	150 ^E	x	F	0	F	F
Program payments and insurance proceeds	14,057^C	24,466^C	16,521^D	43,796^D	8,608^D	19,289^B
Total other revenues	7,706^B	13,949^D	14,840^D	F	6,231^C	13,990^C
Custom work and machine rental	5,893 ^B	9,871 ^D	9,990 ^D	F	3,051 ^C	9,507 ^C
Rental income	707 ^D	2,027 ^D	3,081 ^D	F	1,263 ^E	2,613 ^D
Miscellaneous revenues	1,105 ^B	2,051 ^C	F	2,739 ^D	1,916 ^B	1,869 ^D
Total operating expenses	176,425^C	347,295^C	358,899^B	473,119^C	207,438^B	325,463^B
Total crop expenses	42,584^C	107,447^C	107,495^B	107,849^D	57,660^C	95,339^B
Fertilizer and lime	11,609 ^B	30,469 ^C	29,316 ^C	24,481 ^E	15,037 ^C	26,037 ^B
Pesticides	6,651 ^C	18,843 ^C	19,940 ^C	22,353 ^D	7,392 ^C	16,924 ^B
Seed and plants	11,954 ^C	21,571 ^C	33,449 ^B	30,203 ^C	15,738 ^C	25,256 ^B
Other crop expenses	12,370 ^D	36,564 ^C	24,789 ^C	30,811 ^C	19,493 ^D	27,123 ^B
Total livestock expenses	1,009^C	265^C	F	577^D	1,711^C	1,756^E
Cattle purchases	145 ^C	x	F	x	x	F
Hog purchases	x	0	F	0	0	x
Poultry and egg purchases	x	x	F	0	49 ^E	F
Other livestock purchases	x	x	F	x	30 ^E	F
Feed, supplements, straw and bedding	700 ^C	132 ^C	1,792 ^E	329 ^D	896 ^D	967 ^D
Veterinary fees, medicine and breeding fees	91 ^B	x	F	68 ^D	53 ^E	101 ^D
Other livestock expenses	x	0	0	0	x	x
Total machinery expenses	20,504^B	34,249^B	34,177^B	44,230^C	19,834^B	31,680^B
Small tools	400 ^B	291 ^E	659 ^D	540 ^D	541 ^C	496 ^C
Net fuel expenses, machinery, truck, auto	9,083 ^B	13,175 ^B	15,179 ^B	16,116 ^C	8,308 ^B	13,163 ^B
Repairs, licenses and insurance	11,020 ^B	20,783 ^B	18,339 ^C	27,574 ^B	10,986 ^B	18,021 ^B
Total general expenses	112,328^C	205,334^C	213,956^B	320,463^D	128,233^B	196,687^B
Salaries (including CPP, QPP, EI)	57,762 ^C	105,091 ^C	94,888 ^C	122,072 ^C	71,481 ^B	93,300 ^B
Rent	2,991 ^D	9,849 ^C	20,134 ^C	F	9,851 ^D	14,478 ^C
Insurance	3,111 ^C	7,142 ^B	5,643 ^C	6,176 ^D	2,381 ^C	5,516 ^B
Utilities	5,025 ^B	9,494 ^B	10,921 ^C	18,020 ^D	5,822 ^B	9,650 ^B
Custom work and machine rental	16,112 ^D	20,397 ^C	27,371 ^C	F	11,925 ^E	24,265 ^C
Net interest expenses	6,017 ^B	10,898 ^C	12,334 ^C	7,937 ^B	6,770 ^D	10,369 ^B
Net property taxes	1,039 ^B	2,542 ^C	3,240 ^C	2,515 ^D	1,427 ^C	2,548 ^B
Building and fence repairs	3,105 ^B	6,766 ^C	5,525 ^B	5,595 ^B	3,217 ^C	5,421 ^B
Marketing expenses	8,981 ^D	10,341 ^C	14,718 ^C	35,152 ^D	3,373 ^E	12,411 ^B
Miscellaneous expenses	8,186 ^B	22,815 ^C	19,182 ^D	24,434 ^B	11,987 ^B	18,728 ^B
Net operating income	24,607	58,851	56,614	97,256	41,545	54,644
Adjustment for capital cost allowance (CCA)	14,470 ^B	25,178 ^B	27,029 ^C	41,618 ^B	14,360 ^B	24,453 ^B
Net operating income adjusted for CCA	10,137	33,672	29,585	55,639	27,185	30,191
	Operating margins per dollar of revenue					
Operating margin	0.12	0.14	0.14	0.17	0.17	0.14
Operating margin adjusted for CCA	0.05	0.08	0.07	0.10	0.11	0.08

Table 11-4

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

	2009 ^p					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	540 ^A	945 ^B	935 ^B	125 ^E	1,960 ^B	4,510 ^A
Distribution by province (%)	12.0	21.0	20.7	2.8	43.5	100.0
	Average per farm (\$)					
Total operating revenues	189,182 ^B	231,574 ^B	338,283 ^B	49,109 ^C	183,860 ^B	222,778 ^A
Total crop revenues	157,952 ^B	199,723 ^B	285,093 ^B	30,862 ^E	156,747 ^B	189,014 ^A
Total grains and oilseeds	637 ^E	F	3,322 ^C	x	F	1,354 ^D
Total other crops	157,315 ^B	197,050 ^B	281,771 ^B	x	156,718 ^B	187,660 ^A
Potatoes	43 ^E	x	280 ^E	x	x	224 ^E
Fruits	148,241 ^B	190,478 ^B	265,924 ^B	29,026 ^E	154,272 ^B	180,805 ^A
Vegetables	5,003 ^D	1,698 ^E	8,697 ^E	379 ^E	1,822 ^D	3,564 ^D
Tobacco	x	x	x	0	0	0
Greenhouse, nursery and floriculture products	F	F	F	x	F	2,348 ^E
Forage crops (including seeds)	708 ^D	266 ^C	F	x	83 ^E	233 ^C
Other crops	x	2,178 ^E	x	0	x	485 ^E
Total livestock and product revenues	1,633 ^D	F	120 ^B	x	F	F
Cattle	727 ^C	F	60 ^B	x	x	527 ^E
Hogs	x	x	0	0	x	x
Poultry and eggs	27 ^E	10 ^B	F	x	x	23 ^B
Dairy products and subsidies	x	x	0	0	x	x
Other livestock and products	378 ^D	F	37 ^B	x	F	F
Program payments and insurance proceeds	11,301 ^B	14,769 ^C	29,114 ^D	x	15,540 ^C	17,269 ^B
Total other revenues	18,297 ^B	15,938 ^C	23,956 ^C	17,081 ^D	9,049 ^C	14,918 ^B
Custom work and machine rental	13,071 ^C	12,006 ^D	12,670 ^D	4,498 ^D	4,669 ^D	8,867 ^B
Rental income	1,231 ^D	1,371 ^D	F	1,913 ^E	2,180 ^E	2,831 ^D
Miscellaneous revenues	3,994 ^C	2,561 ^C	5,501 ^D	F	2,200 ^D	3,220 ^B
Total operating expenses	190,897 ^C	186,991 ^B	302,145 ^B	39,128 ^C	164,097 ^B	197,260 ^A
Total crop expenses	41,614 ^C	38,906 ^B	67,051 ^B	6,871 ^D	28,841 ^B	39,797 ^A
Fertilizer and lime	8,559 ^B	9,624 ^B	11,620 ^C	1,757 ^E	9,231 ^C	9,519 ^B
Pesticides	16,953 ^C	10,850 ^B	18,898 ^B	2,123 ^D	6,242 ^B	11,002 ^A
Seed and plants	5,870 ^D	6,037 ^C	11,324 ^D	1,913 ^E	3,992 ^B	6,110 ^B
Other crop expenses	10,232 ^C	12,394 ^C	25,209 ^C	1,078 ^D	9,375 ^C	13,167 ^B
Total livestock expenses	1,478 ^C	F	334 ^C	259 ^E	F	1,120 ^E
Cattle purchases	161 ^C	x	x	x	x	x
Hog purchases	0	x	0	0	0	x
Poultry and egg purchases	x	x	x	x	x	8 ^A
Other livestock purchases	581 ^D	87 ^B	38 ^D	x	F	129 ^D
Feed, supplements, straw and bedding	491 ^D	478 ^D	199 ^D	140 ^E	F	506 ^E
Veterinary fees, medicine and breeding fees	217 ^C	F	80 ^B	x	F	123 ^E
Other livestock expenses	x	0	0	0	x	x
Total machinery expenses	19,319 ^B	19,869 ^B	21,698 ^B	9,433 ^B	13,487 ^B	17,111 ^A
Small tools	305 ^A	226 ^D	632 ^B	F	303 ^B	363 ^B
Net fuel expenses, machinery, truck, auto	7,755 ^B	7,733 ^B	9,347 ^B	4,731 ^D	4,946 ^B	6,773 ^A
Repairs, licenses and insurance	11,259 ^B	11,910 ^B	11,720 ^B	4,143 ^A	8,237 ^B	9,975 ^A
Total general expenses	128,486 ^C	127,186 ^B	213,062 ^B	22,565 ^D	120,273 ^B	139,232 ^A
Salaries (including CPP, QPP, EI)	54,346 ^B	55,551 ^B	106,237 ^B	F	56,918 ^B	65,132 ^B
Rent	3,568 ^D	3,941 ^D	8,081 ^C	326 ^E	8,092 ^D	6,461 ^C
Insurance	3,604 ^B	3,960 ^B	5,689 ^B	F	2,790 ^B	3,699 ^A
Utilities	3,945 ^B	4,432 ^B	8,201 ^B	2,247 ^C	3,604 ^B	4,735 ^A
Custom work and machine rental	26,366 ^D	23,540 ^D	18,531 ^C	1,775 ^E	11,736 ^C	17,088 ^B
Net interest expenses	12,175 ^D	8,363 ^C	10,340 ^C	2,558 ^B	14,022 ^C	11,527 ^B
Net property taxes	1,308 ^B	1,629 ^B	2,945 ^B	1,527 ^D	2,408 ^B	2,200 ^A
Building and fence repairs	2,763 ^C	3,986 ^C	5,762 ^B	550 ^E	2,978 ^C	3,673 ^B
Marketing expenses	9,594 ^D	4,447 ^C	14,475 ^D	231 ^E	7,147 ^B	8,202 ^B
Miscellaneous expenses	10,818 ^B	17,339 ^B	32,800 ^E	6,080 ^B	10,578 ^B	16,514 ^C
Net operating income	-1,714	44,583	36,138	9,981	19,763	25,519
Adjustment for capital cost allowance (CCA)	18,943 ^B	19,133 ^B	26,869 ^C	13,403 ^E	14,044 ^C	18,340 ^B
Net operating income adjusted for CCA	-20,658	25,450	9,269	-3,422 ^E	5,719	7,178
	Operating margins per dollar of revenue					
Operating margin	-0.01	0.19	0.11	0.20	0.11	0.11
Operating margin adjusted for CCA	-0.11	0.11	0.03	-0.07	0.03	0.03

Table 11-5

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

	2009 P					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	355^B	725^B	1,185^B	505^C	635^B	3,395^A
Distribution by province (%)	10.5	21.4	34.9	14.9	18.7	100.0
	Average per farm (\$)					
Total operating revenues	357,858^D	567,634^B	1,537,450^B	594,356^C	1,169,774^B	1,000,145^A
Total crop revenues	325,464^D	530,807^B	1,458,890^B	558,710^C	1,115,706^B	946,187^A
Total grains and oilseeds	674 ^E	3,610 ^D	F	F	x	F
Total other crops	324,790 ^D	527,197 ^B	1,451,459 ^B	555,983 ^D	x	942,322 ^A
Potatoes	x	x	x	F	x	F
Fruits	2,601 ^E	F	3,631 ^E	F	1,363 ^B	2,120 ^D
Vegetables	867 ^D	1,472 ^D	456 ^B	F	F	F
Tobacco	x	0	x	0	0	x
Greenhouse, nursery and floriculture products	320,367 ^D	525,151 ^B	1,447,067 ^B	552,324 ^C	1,106,585 ^B	937,685 ^A
Forage crops (including seeds)	629 ^D	61 ^C	F	F	F	345 ^E
Other crops	F	x	x	0	x	x
Total livestock and product revenues	4,283^E	F	F	3,964^E	F	1,392^D
Cattle	1,005 ^E	236 ^D	69 ^B	2,932 ^E	F	628 ^D
Hogs	x	0	x	x	0	F
Poultry and eggs	F	x	x	x	F	570 ^E
Dairy products and subsidies	x	0	0	0	x	0
Other livestock and products	F	x	15 ^B	F	x	F
Program payments and insurance proceeds	F	25,093^C	43,022^C	13,625^E	42,334^E	31,674^B
Total other revenues	14,414^C	10,947^D	35,134^D	18,056^E	11,462^E	20,893^C
Custom work and machine rental	9,717 ^D	4,299 ^C	20,876 ^D	F	F	12,117 ^C
Rental income	376 ^D	1,365 ^D	2,551 ^E	F	F	2,400 ^D
Miscellaneous revenues	4,321 ^D	5,282 ^E	11,706 ^E	3,134 ^E	1,366 ^D	6,376 ^D
Total operating expenses	325,596^D	494,997^B	1,385,171^B	522,338^C	1,023,548^B	890,322^A
Total crop expenses	103,082^D	180,604^B	475,746^B	185,908^C	393,518^B	315,909^A
Fertilizer and lime	18,475 ^C	25,589 ^B	81,026 ^C	37,710 ^C	79,484 ^C	56,013 ^B
Pesticides	6,232 ^C	5,364 ^B	31,338 ^C	13,599 ^C	13,838 ^C	17,311 ^B
Seed and plants	64,935 ^D	118,414 ^B	243,801 ^B	105,268 ^C	225,915 ^C	174,653 ^B
Other crop expenses	13,440 ^C	31,236 ^B	119,581 ^B	29,332 ^C	74,280 ^C	67,932 ^B
Total livestock expenses	3,061^E	567^D	150^B	F	F	718^D
Cattle purchases	251 ^D	x	x	F	9 ^D	101 ^E
Hog purchases	x	0	0	x	0	x
Poultry and egg purchases	531 ^E	x	x	x	F	101 ^E
Other livestock purchases	F	x	x	F	0	F
Feed, supplements, straw and bedding	1,317 ^E	258 ^D	80 ^B	295 ^D	155 ^E	293 ^D
Veterinary fees, medicine and breeding fees	F	x	26 ^E	F	F	88 ^D
Other livestock expenses	x	0	0	0	0	x
Total machinery expenses	16,880^C	28,986^B	57,001^B	26,011^B	34,925^B	38,163^B
Small tools	194 ^D	190 ^D	582 ^D	609 ^E	265 ^D	403 ^C
Net fuel expenses, machinery, truck, auto	5,818 ^B	10,426 ^C	21,982 ^C	10,182 ^B	11,330 ^B	14,109 ^B
Repairs, licenses and insurance	10,867 ^C	18,370 ^B	34,437 ^B	15,221 ^B	23,330 ^B	23,651 ^A
Total general expenses	202,573^D	284,841^B	852,275^B	309,199^C	594,860^B	535,531^A
Salaries (including CPP, QPP, EI)	101,974 ^D	153,191 ^C	425,190 ^B	162,043 ^C	274,868 ^B	266,701 ^B
Rent	1,801 ^D	5,180 ^C	18,913 ^D	4,598 ^D	20,858 ^E	12,451 ^C
Insurance	4,293 ^C	6,918 ^B	18,042 ^B	10,073 ^C	10,854 ^C	11,724 ^B
Utilities	18,089 ^C	32,974 ^B	149,134 ^B	39,420 ^C	81,784 ^C	81,984 ^B
Custom work and machine rental	9,289 ^C	19,303 ^C	32,484 ^C	22,518 ^D	50,502 ^E	29,143 ^B
Net interest expenses	16,456 ^C	13,497 ^C	39,835 ^B	14,741 ^C	38,354 ^C	27,804 ^B
Net property taxes	1,429 ^C	3,756 ^B	6,005 ^B	3,219 ^C	4,288 ^D	4,318 ^B
Building and fence repairs	4,320 ^C	9,507 ^B	24,884 ^B	10,874 ^C	17,212 ^B	15,968 ^B
Marketing expenses	25,889 ^E	12,569 ^C	71,123 ^C	11,295 ^D	49,060 ^D	40,986 ^B
Miscellaneous expenses	19,032 ^C	27,946 ^B	66,665 ^B	30,418 ^C	47,078 ^C	44,452 ^A
Net operating income	32,263	72,637	152,279	72,019	146,226	109,823
Adjustment for capital cost allowance (CCA)	23,633 ^D	29,919 ^B	90,073 ^B	41,707 ^B	69,956 ^C	59,446 ^B
Net operating income adjusted for CCA	8,630	42,718	62,206	30,311	76,270	50,378
	Operating margins per dollar of revenue					
Operating margin	0.09	0.13	0.10	0.12	0.13	0.11
Operating margin adjusted for CCA	0.02	0.08	0.04	0.05	0.07	0.05

Table 11-6

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

	2009 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	280 ^A	310 ^B	335 ^A	4,130 ^A	8,280 ^A	5,165 ^A	9,255 ^A	17,985 ^A	2,465 ^A	48,220 ^A
Distribution by province (%)	x	0.6	0.6	0.7	8.6	17.2	10.7	19.2	37.3	5.1	100.0
	Average per farm (\$)										
Total operating revenues	x	132,573 ^B	74,963 ^C	70,675 ^A	224,409 ^A	154,757 ^A	111,116 ^A	142,250 ^B	336,988 ^B	128,480 ^A	219,053 ^A
Total crop revenues	x	4,871 ^B	3,428 ^D	2,440 ^C	6,721 ^B	10,642 ^B	8,288 ^A	12,526 ^B	18,234 ^B	3,875 ^B	12,765 ^A
Total grains and oilseeds	x	2,931 ^B	F	653 ^D	4,622 ^C	8,866 ^B	6,344 ^A	9,986 ^B	12,196 ^B	x	9,132 ^A
Total other crops	x	1,940 ^A	1,512 ^B	1,787 ^C	2,100 ^C	1,776 ^C	1,944 ^B	2,540 ^C	6,038 ^B	x	3,633 ^B
Potatoes	x	510 ^A	x	x	x	x	x	x	F	x	F
Fruits	x	85 ^A	562 ^B	x	16 ^A	F	x	x	x	x	17 ^D
Vegetables	x	x	x	x	44 ^C	44 ^E	x	8 ^A	7 ^A	x	24 ^D
Tobacco	x	0	0	0	x	x	0	0	x	0	0
Greenhouse, nursery and floriculture products	x	x	x	x	F	F	6 ^A	x	F	F	28 ^E
Forage crops (including seeds)	x	1,216 ^A	854 ^B	1,246 ^D	1,535 ^C	1,177 ^B	1,773 ^B	2,527 ^C	5,398 ^B	3,062 ^C	3,202 ^B
Other crops	x	x	0	x	F	F	x	0	103 ^A	0	151 ^E
Total livestock and product revenues	x	113,079 ^B	58,680 ^C	52,369 ^A	147,133 ^B	127,828 ^A	81,338 ^A	99,708 ^B	253,583 ^B	102,207 ^A	163,646 ^A
Cattle	x	100,426 ^B	57,334 ^C	49,879 ^A	142,313 ^B	124,119 ^B	80,673 ^A	99,213 ^B	252,293 ^B	100,809 ^A	161,780 ^A
Hogs	x	x	x	x	396 ^D	1,727 ^C	x	x	147 ^C	88 ^E	421 ^C
Poultry and eggs	x	173 ^B	F	239 ^E	F	691 ^A	31 ^A	12 ^A	120 ^A	x	306 ^D
Dairy products and subsidies	x	x	x	x	F	776 ^D	x	x	133 ^D	x	499 ^D
Other livestock and products	x	252 ^E	498 ^B	450 ^A	593 ^E	515 ^C	494 ^C	451 ^C	F	435 ^D	641 ^D
Program payments and insurance proceeds	x	5,259 ^B	3,812 ^B	4,528 ^B	57,312 ^A	3,416 ^B	9,208 ^B	8,489 ^A	13,818 ^B	6,006 ^B	13,662 ^A
Total other revenues	x	9,364 ^B	9,043 ^B	11,337 ^B	13,242 ^B	12,871 ^B	12,282 ^B	21,528 ^C	51,353 ^C	16,392 ^B	28,980 ^B
Custom work and machine rental	x	6,613 ^C	4,979 ^C	7,983 ^C	9,311 ^C	9,042 ^B	6,540 ^B	14,435 ^D	40,788 ^C	11,685 ^C	21,762 ^C
Rental income	x	589 ^D	302 ^E	F	674 ^D	663 ^D	1,752 ^D	2,647 ^B	7,003 ^B	1,248 ^B	3,550 ^B
Miscellaneous revenues	x	2,162 ^A	3,762 ^C	3,195 ^B	3,257 ^B	3,167 ^B	3,990 ^B	4,446 ^B	3,561 ^A	3,459 ^D	3,668 ^A
Total operating expenses	x	126,424 ^B	79,268 ^C	66,636 ^A	197,788 ^A	157,084 ^A	106,548 ^A	134,016 ^B	315,926 ^B	130,598 ^A	207,313 ^A
Total crop expenses	x	7,278 ^A	4,375 ^C	3,668 ^A	6,747 ^B	7,488 ^B	7,550 ^A	7,691 ^B	9,998 ^A	3,829 ^B	8,170 ^A
Fertilizer and lime	x	3,935 ^A	2,611 ^C	1,849 ^A	2,911 ^B	3,392 ^B	4,321 ^A	3,403 ^B	5,733 ^A	2,396 ^B	4,261 ^A
Pesticides	x	645 ^B	230 ^B	171 ^A	527 ^C	1,155 ^B	1,321 ^B	2,490 ^B	1,804 ^B	256 ^B	1,555 ^A
Seed and plants	x	1,875 ^A	692 ^D	751 ^A	2,393 ^B	2,559 ^B	1,487 ^A	1,503 ^B	2,181 ^B	824 ^B	1,968 ^B
Other crop expenses	x	822 ^B	842 ^B	897 ^A	916 ^B	382 ^C	421 ^A	295 ^A	280 ^B	354 ^B	385 ^A
Total livestock expenses	x	74,329 ^B	35,128 ^C	28,065 ^A	111,926 ^B	105,381 ^B	48,553 ^B	71,027 ^C	223,661 ^B	69,241 ^B	134,360 ^B
Cattle purchases	x	56,353 ^C	28,076 ^D	17,346 ^A	59,095 ^B	77,514 ^B	31,027 ^B	45,142 ^B	140,904 ^B	49,560 ^B	86,094 ^B
Hog purchases	x	x	23 ^B	x	169 ^D	442 ^D	11 ^A	x	x	22 ^D	110 ^D
Poultry and egg purchases	x	37 ^B	x	x	x	157 ^B	9 ^A	3 ^A	44 ^C	x	86 ^D
Other livestock purchases	x	x	82 ^B	x	F	229 ^B	223 ^D	203 ^C	297 ^C	116 ^E	230 ^B
Feed, supplements, straw and bedding	x	12,932 ^B	5,543 ^C	8,937 ^A	48,357 ^B	24,582 ^B	15,143 ^C	23,077 ^C	78,509 ^C	17,303 ^B	44,767 ^B
Veterinary fees, medicine and breeding fees	x	2,480 ^C	1,208 ^B	1,584 ^A	3,778 ^B	2,349 ^A	2,141 ^B	2,589 ^B	3,890 ^B	2,092 ^B	3,045 ^A
Other livestock expenses	x	x	x	x	x	108 ^D	0	x	x	x	29 ^C
Total machinery expenses	x	13,585 ^A	13,925 ^B	12,881 ^A	14,798 ^A	12,112 ^A	17,195 ^A	18,199 ^A	18,674 ^A	16,324 ^A	16,742 ^A
Small tools	x	283 ^A	440 ^B	203 ^B	240 ^B	545 ^A	590 ^A	726 ^A	678 ^A	555 ^B	604 ^A
Net fuel expenses, machinery, truck, auto	x	6,541 ^A	6,695 ^B	5,817 ^A	6,133 ^A	5,679 ^A	8,755 ^A	8,920 ^A	8,527 ^A	7,681 ^A	7,846 ^A
Repairs, licenses and insurance	x	6,761 ^A	6,791 ^B	6,861 ^A	8,424 ^A	5,889 ^A	7,850 ^A	8,553 ^A	9,469 ^A	8,088 ^A	8,292 ^A
Total general expenses	x	31,231 ^B	25,841 ^B	22,021 ^A	64,317 ^A	32,103 ^A	33,250 ^A	37,100 ^A	63,593 ^A	41,203 ^B	48,040 ^A
Salaries (including CPP, QPP, EI)	x	5,365 ^C	4,776 ^C	5,923 ^B	5,646 ^B	3,770 ^B	3,096 ^C	3,879 ^B	10,199 ^C	9,042 ^B	6,579 ^B
Rent	x	2,030 ^C	F	708 ^A	1,955 ^B	2,245 ^B	2,781 ^A	4,015 ^A	4,706 ^B	2,221 ^B	3,524 ^A
Insurance	x	2,010 ^A	1,612 ^B	1,893 ^B	3,600 ^B	2,415 ^B	1,830 ^A	1,736 ^A	2,723 ^A	2,507 ^A	2,432 ^A
Utilities	x	2,543 ^B	1,676 ^B	1,605 ^A	2,519 ^A	2,757 ^A	2,469 ^A	2,852 ^A	4,339 ^A	2,587 ^B	3,289 ^A
Custom work and machine rental	x	5,256 ^B	3,203 ^C	2,310 ^B	13,675 ^B	4,822 ^B	6,046 ^B	6,304 ^B	17,409 ^B	6,213 ^D	10,737 ^A
Net interest expenses	x	3,993 ^A	3,889 ^C	3,662 ^A	7,995 ^B	5,168 ^B	6,028 ^A	6,687 ^A	8,308 ^A	5,213 ^C	6,941 ^A
Net property taxes	x	1,512 ^A	997 ^B	1,023 ^A	1,841 ^A	1,674 ^A	2,696 ^A	2,614 ^A	1,862 ^A	1,371 ^B	2,023 ^A
Building and fence repairs	x	1,774 ^B	1,944 ^B	1,422 ^A	2,873 ^B	2,103 ^B	1,784 ^B	1,738 ^A	2,671 ^A	2,201 ^B	2,274 ^A
Marketing expenses	x	2,616 ^D	1,256 ^D	424 ^B	5,148 ^B	2,628 ^B	2,317 ^A	1,999 ^A	4,125 ^B	3,588 ^B	3,273 ^A
Miscellaneous expenses	x	4,133 ^B	3,805 ^B	3,051 ^A	19,067 ^A	4,521 ^A	4,204 ^A	5,276 ^A	7,250 ^A	6,260 ^B	6,968 ^A
Net operating income	x	6,149	-4,305	4,039	26,621	-2,327	4,567	8,234	21,062	-2,118	11,740
Adjustment for capital cost allowance (CCA)	x	8,613 ^B	8,419 ^B	8,142 ^A	13,085 ^A	9,021 ^A	9,304 ^A	11,490 ^A	16,977 ^A	13,499 ^B	13,059 ^A
Net operating income adjusted for CCA	x	-2,465	-12,725	-4,103	13,536	-11,348	-4,736	-3,256	4,085	-15,616	-1,319
	Operating margins per dollar of revenue										
Operating margin	x	0.05	-0.06	0.06	0.12	-0.02	0.04	0.06	0.06	-0.02	0.05
Operating margin adjusted for CCA	x	-0.02	-0.17	-0.06	0.06	-0.07	-0.04	-0.02	0.01	-0.12	-0.01

Table 11-7

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

	2009 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	40^B	195^A	245^A	215^A	6,145^A	4,820^A	350^B	155^C	425^B	530^A	13,120^A
Distribution by province (%)	0.3	1.5	1.9	1.6	46.8	36.7	2.7	1.2	3.2	4.0	100.0
	Average per farm (\$)										
Total operating revenues	1,800,862^D	443,482^A	586,394^A	515,774^A	405,204^A	463,024^A	670,071^B	966,008^B	928,604^A	1,153,843^B	497,724^A
Total crop revenues	x	10,432^C	15,864^C	7,592^D	24,214^B	38,622^B	49,768^C	74,260^D	53,631^D	29,829^E	31,262^A
Total grains and oilseeds	x	6,832 ^D	9,530 ^D	1,919 ^E	18,691 ^B	36,113 ^B	43,648 ^D	68,720 ^D	36,840 ^D	F	25,690 ^A
Total other crops	x	3,601 ^B	6,333 ^D	5,673 ^D	5,523 ^C	2,509 ^C	6,120 ^D	5,540 ^E	16,791 ^E	F	5,572 ^B
Potatoes	0	x	0	x	x	x	0	0	x	x	F
Fruits	0	x	F	x	F	F	x	0	0	x	F
Vegetables	0	x	x	x	317 ^E	F	0	0	0	0	217 ^E
Tobacco	0	0	0	0	x	0	0	0	0	0	0
Greenhouse, nursery and floriculture products	x	x	x	0	63 ^B	x	x	0	x	x	39 ^B
Forage crops (including seeds)	x	2,093 ^D	5,367 ^D	3,357 ^D	2,546 ^C	2,253 ^C	6,095 ^D	5,540 ^E	13,816 ^D	14,493 ^E	3,480 ^B
Other crops	0	0	x	x	2,351 ^D	F	0	0	0	0	1,124 ^D
Total livestock and product revenues	1,737,310^D	414,591^A	544,307^A	487,299^A	341,616^A	407,062^A	597,553^B	847,783^B	841,100^A	1,088,419^B	436,697^A
Cattle	47,324 ^D	22,370 ^B	28,504 ^D	15,905 ^A	15,333 ^B	25,648 ^B	39,685 ^B	63,734 ^E	65,974 ^B	105,355 ^D	26,098 ^A
Hogs	0	x	x	x	2,760 ^D	F	x	x	x	F	2,218 ^E
Poultry and eggs	x	x	x	x	F	F	x	x	x	F	1,572 ^D
Dairy products and subsidies	1,620,854 ^D	390,826 ^A	514,147 ^A	470,370 ^A	321,870 ^A	377,621 ^A	557,317 ^B	783,872 ^B	775,052 ^A	969,540 ^B	406,284 ^A
Other livestock and products	x	F	x	x	F	267 ^D	F	0	F	F	F
Program payments and insurance proceeds	x	9,110^A	5,105^B	6,918^C	16,891^B	5,179^D	9,800^C	6,350^C	13,521^C	7,629^C	11,317^B
Total other revenues	34,714^C	9,349^B	21,119^B	13,965^B	22,483^A	12,161^B	12,949^C	37,615^D	20,352^C	27,967^C	18,448^A
Custom work and machine rental	x	5,428 ^B	10,777 ^D	x	6,782 ^B	7,460 ^C	6,156 ^D	26,739 ^E	7,989 ^D	13,411 ^C	7,667 ^B
Rental income	x	2,008 ^D	2,784 ^C	x	1,155 ^D	2,249 ^C	1,419 ^D	F	6,995 ^C	7,975 ^C	2,100 ^B
Miscellaneous revenues	16,441 ^D	1,913 ^B	7,558 ^C	5,386 ^C	14,546 ^A	2,452 ^B	5,375 ^B	6,344 ^C	5,367 ^B	6,581 ^E	8,681 ^A
Total operating expenses	1,556,796^D	354,131^A	471,013^A	412,139^A	312,402^A	357,828^A	525,423^B	754,950^B	725,153^A	1,025,979^B	391,532^A
Total crop expenses	17,241^D	23,815^A	32,431^B	20,902^B	24,247^A	33,821^A	45,530^C	57,729^C	39,604^C	29,823^D	29,518^A
Fertilizer and lime	12,328 ^D	13,051 ^A	19,322 ^B	11,251 ^B	10,637 ^A	14,918 ^A	24,119 ^C	28,653 ^C	20,830 ^C	18,532 ^C	13,645 ^A
Pesticides	x	2,080 ^B	3,807 ^B	2,823 ^C	2,438 ^B	5,830 ^B	7,078 ^C	15,015 ^C	5,523 ^D	3,070 ^E	4,110 ^A
Seed and plants	620 ^D	6,048 ^B	7,576 ^B	5,379 ^B	9,425 ^A	11,997 ^B	11,956 ^D	11,155 ^C	10,602 ^D	7,207 ^D	10,226 ^B
Other crop expenses	x	2,637 ^A	1,726 ^B	1,448 ^A	1,746 ^A	1,077 ^B	2,377 ^D	2,905 ^E	F	1,013 ^D	1,536 ^B
Total livestock expenses	769,502^D	122,307^A	153,713^B	146,985^A	96,154^A	107,103^A	156,030^B	233,535^B	253,228^A	429,478^C	126,464^A
Cattle purchases	97,353 ^D	15,598 ^B	15,455 ^E	6,224 ^B	9,657 ^B	15,994 ^C	14,776 ^C	39,278 ^E	37,919 ^D	F	17,500 ^B
Hog purchases	0	x	x	x	543 ^E	F	x	x	x	F	342 ^E
Poultry and egg purchases	0	x	0	x	F	F	0	x	x	F	274 ^E
Other livestock purchases	0	0	x	x	20 ^E	F	x	0	F	F	F
Feed, supplements, straw and bedding	608,064 ^D	85,450 ^A	111,807 ^A	118,638 ^A	68,651 ^A	69,249 ^A	119,698 ^B	173,422 ^B	186,807 ^A	288,643 ^B	87,833 ^A
Veterinary fees, medicine and breeding fees	48,121 ^D	15,858 ^B	19,136 ^A	17,496 ^A	15,412 ^A	17,805 ^A	20,965 ^B	20,825 ^B	27,072 ^B	33,971 ^B	17,850 ^A
Other livestock expenses	15,964 ^D	5,391 ^B	7,298 ^B	4,336 ^C	1,687 ^B	3,514 ^B	F	0	F	2,063 ^E	2,560 ^A
Total machinery expenses	88,084^B	32,873^A	44,521^A	41,686^A	31,905^A	37,450^A	62,520^B	71,173^B	61,654^B	68,198^B	38,249^A
Small tools	128 ^D	478 ^B	625 ^B	349 ^B	244 ^B	905 ^A	825 ^B	1,198 ^C	783 ^C	593 ^B	557 ^A
Net fuel expenses, machinery, truck, auto	35,101 ^C	14,955 ^A	18,445 ^A	16,284 ^A	11,541 ^A	15,686 ^A	26,812 ^B	28,966 ^B	24,424 ^B	24,162 ^B	14,939 ^A
Repairs, licenses and insurance	52,855 ^B	17,440 ^A	25,451 ^A	25,053 ^A	20,119 ^A	20,859 ^A	34,883 ^B	41,008 ^B	36,448 ^B	43,444 ^B	22,753 ^A
Total general expenses	681,969^C	175,136^A	240,348^A	202,566^A	160,096^A	179,453^A	261,342^B	392,513^B	370,668^B	498,480^B	197,301^A
Salaries (including CPP, QPP, EI)	260,661 ^C	45,980 ^B	79,030 ^B	73,139 ^A	33,330 ^A	33,819 ^B	66,438 ^C	93,356 ^D	74,533 ^B	138,512 ^B	43,125 ^A
Rent	F	7,495 ^D	4,279 ^D	1,850 ^C	4,777 ^B	10,086 ^B	11,740 ^C	19,845 ^D	16,381 ^C	25,191 ^D	8,302 ^B
Insurance	23,100 ^C	7,872 ^A	9,770 ^A	9,325 ^A	9,752 ^A	8,203 ^A	14,565 ^B	14,404 ^B	13,936 ^B	16,012 ^B	9,764 ^A
Utilities	33,221 ^D	10,175 ^A	12,750 ^B	11,173 ^A	8,432 ^A	12,412 ^A	13,933 ^B	22,022 ^C	20,369 ^B	20,336 ^B	11,302 ^A
Custom work and machine rental	66,290 ^E	16,603 ^A	20,563 ^B	11,811 ^B	18,053 ^B	25,994 ^A	37,992 ^C	66,041 ^C	66,975 ^B	49,156 ^C	24,998 ^A
Net interest expenses	108,033 ^C	39,564 ^B	50,427 ^B	45,965 ^B	33,722 ^A	37,394 ^A	57,731 ^B	71,334 ^B	75,571 ^B	112,219 ^C	41,535 ^A
Net property taxes	2,192 ^C	3,531 ^A	3,606 ^A	3,266 ^A	3,464 ^A	3,992 ^A	7,000 ^B	5,582 ^C	3,385 ^B	12,302 ^C	4,128 ^A
Building and fence repairs	19,478 ^D	6,181 ^A	8,655 ^B	7,190 ^A	8,216 ^A	8,664 ^B	12,291 ^C	12,064 ^D	9,993 ^B	18,255 ^B	8,996 ^A
Marketing expenses	131,794 ^D	20,400 ^B	30,766 ^B	24,412 ^B	19,886 ^A	20,750 ^A	12,654 ^C	44,167 ^C	47,024 ^C	66,941 ^B	23,732 ^A
Miscellaneous expenses	24,481 ^C	17,334 ^A	20,501 ^A	14,435 ^A	20,464 ^A	18,138 ^A	26,998 ^B	43,698 ^B	42,499 ^B	39,555 ^A	21,418 ^A
Net operating income	244,067	89,351	115,381	103,635	92,802	105,197	144,648	211,059	203,451	127,865	106,192
Adjustment for capital cost allowance (CCA)	111,708 ^C	41,672 ^A	53,155 ^B	49,482 ^A	39,933 ^A	50,325 ^A	78,282 ^B	106,970 ^B	99,903 ^B	107,612 ^B	50,916 ^A
Net operating income adjusted for CCA	132,359	47,679	62,227	54,153	52,869	54,871	66,366	104,088	103,548	20,253	55,277
	Operating margins per dollar of revenue										
Operating margin	0.14	0.20	0.20	0.20	0.23	0.23	0.22	0.22	0.22	0.11	0.21
Operating margin adjusted for CCA	0.07	0.11	0.11	0.10	0.13	0.12	0.10	0.11	0.11	0.02	0.11

Table 11-8

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

	2009 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	25 ^C	30 ^E	x	1,595 ^B	1,345 ^B	355 ^B	60 ^D	205 ^C	45 ^A	3,690 ^A
Distribution by province (%)	x	0.7	0.8	x	43.2	36.4	9.6	1.6	5.6	1.2	100.0
	Average per farm (\$)										
Total operating revenues	x	640,623 ^D	F	x	1,037,743 ^B	779,030 ^B	2,489,362 ^B	4,723,737 ^D	1,296,292 ^B	1,336,809 ^A	1,165,310 ^A
Total crop revenues	x	22,976 ^E	x	x	17,905 ^C	61,350 ^C	142,614 ^B	84,020 ^E	82,459 ^D	x	50,461 ^B
Total grains and oilseeds	x	x	x	x	13,139 ^C	59,389 ^C	139,205 ^B	77,009 ^E	69,730 ^D	x	46,253 ^B
Total other crops	x	x	x	x	4,766 ^D	1,961 ^E	3,409 ^D	F	12,729 ^E	x	4,208 ^C
Potatoes	x	0	0	x	0	0	0	0	x	x	x
Fruits	x	0	x	x	0	x	0	0	0	x	x
Vegetables	x	0	x	x	x	F	1,101 ^B	x	x	x	822 ^E
Tobacco	x	0	0	x	0	F	0	0	0	0	F
Greenhouse, nursery and floriculture products	x	x	0	x	x	x	0	x	0	0	x
Forage crops (including seeds)	x	x	x	x	F	1,081 ^E	2,308 ^E	F	F	x	2,280 ^D
Other crops	x	0	0	x	F	x	0	0	x	0	783 ^E
Total livestock and product revenues	x	453,423 ^D	F	x	750,977 ^B	626,751 ^B	1,998,234 ^B	4,147,603 ^D	997,959 ^C	1,100,700 ^A	904,756 ^A
Cattle	x	x	F	x	3,162 ^D	5,313 ^C	7,939 ^D	14,406 ^C	F	1,797 ^A	5,309 ^C
Hogs	x	449,103 ^D	F	x	731,319 ^B	609,494 ^B	1,932,969 ^B	4,106,385 ^D	971,943 ^C	1,070,104 ^A	880,892 ^A
Poultry and eggs	x	x	x	x	11,363 ^B	x	49,108 ^C	x	x	x	14,719 ^C
Dairy products and subsidies	x	0	0	x	F	x	3,994 ^B	x	x	0	2,879 ^E
Other livestock and products	x	x	x	x	F	438 ^E	F	x	1,428 ^D	x	958 ^D
Program payments and insurance proceeds	x	109,008 ^D	x	x	236,951 ^B	57,241 ^C	195,968 ^B	241,433 ^D	126,846 ^C	x	158,554 ^A
Total other revenues	x	55,216 ^D	14,763 ^E	x	31,910 ^C	33,689 ^C	152,546 ^E	250,679 ^D	89,028 ^D	61,496 ^A	51,539 ^C
Custom work and machine rental	x	51,237 ^D	x	x	20,236 ^D	22,948 ^D	126,848 ^E	226,019 ^D	66,689 ^E	x	38,303 ^C
Rental income	x	x	F	x	6,707 ^D	8,500 ^D	4,269 ^D	4,206 ^E	8,719 ^D	x	7,131 ^C
Miscellaneous revenues	x	x	x	x	4,967 ^D	2,240 ^B	21,429 ^E	20,455 ^E	13,620 ^B	4,695 ^B	6,104 ^C
Total operating expenses	x	688,317 ^C	F	x	998,265 ^B	740,059 ^B	2,449,995 ^B	4,669,182 ^D	1,287,185 ^C	1,171,177 ^A	1,128,434 ^A
Total crop expenses	x	24,203 ^D	3,642 ^E	x	9,937 ^C	34,463 ^C	93,829 ^B	F	41,386 ^D	x	29,697 ^B
Fertilizer and lime	x	10,100 ^D	889 ^E	x	3,934 ^C	15,434 ^C	66,657 ^B	F	21,552 ^D	x	15,654 ^B
Pesticides	x	1,361 ^D	x	x	1,386 ^D	6,398 ^C	7,883 ^B	29,239 ^E	12,091 ^E	x	4,889 ^B
Seed and plants	x	x	751 ^E	x	4,321 ^D	12,429 ^B	19,203 ^B	x	7,520 ^C	x	8,912 ^B
Other crop expenses	x	x	x	x	295 ^D	F	86 ^E	x	223 ^D	x	241 ^D
Total livestock expenses	x	399,266 ^D	F	x	677,193 ^B	443,736 ^B	1,492,506 ^B	2,799,842 ^D	805,120 ^C	889,775 ^A	720,084 ^A
Cattle purchases	x	x	x	x	392 ^E	3,656 ^D	x	647 ^D	x	x	1,786 ^C
Hog purchases	x	48,982 ^C	35,877 ^E	x	212,857 ^B	107,722 ^B	329,157 ^B	375,442 ^E	183,154 ^C	248,108 ^A	188,783 ^B
Poultry and egg purchases	x	x	x	x	x	x	9,377 ^D	x	x	x	3,610 ^B
Other livestock purchases	x	0	0	x	F	x	x	0	199 ^D	0	94 ^B
Feed, supplements, straw and bedding	x	321,370 ^D	F	x	436,673 ^B	304,798 ^B	1,048,807 ^B	2,285,429 ^D	587,108 ^C	602,496 ^A	491,183 ^A
Veterinary fees, medicine and breeding fees	x	24,997 ^D	F	x	23,021 ^B	22,709 ^B	100,993 ^C	133,435 ^D	31,050 ^C	31,856 ^A	33,205 ^B
Other livestock expenses	x	3,378 ^E	F	x	x	2,656 ^C	x	x	x	x	1,422 ^C
Total machinery expenses	x	31,518 ^C	13,945 ^D	x	31,032 ^B	29,061 ^B	89,691 ^B	128,631 ^D	48,018 ^B	x	38,494 ^A
Small tools	x	345 ^D	F	x	117 ^E	730 ^C	375 ^B	580 ^E	661 ^C	x	415 ^B
Net fuel expenses, machinery, truck, auto	x	13,314 ^C	6,495 ^E	x	10,618 ^B	13,472 ^B	45,747 ^B	49,790 ^D	20,985 ^C	8,272 ^A	16,339 ^A
Repairs, licenses and insurance	x	17,859 ^C	7,026 ^D	x	20,297 ^B	14,859 ^B	43,569 ^B	78,262 ^D	26,372 ^B	21,199 ^A	21,739 ^A
Total general expenses	x	233,329 ^D	F	x	280,103 ^B	232,799 ^B	773,970 ^C	1,676,664 ^D	392,662 ^C	242,757 ^A	340,159 ^A
Salaries (including CPP, QPP, EI)	x	78,975 ^D	F	x	61,778 ^B	50,736 ^B	238,521 ^D	524,228 ^D	99,178 ^D	77,287 ^A	85,228 ^B
Rent	x	7,346 ^D	F	x	11,685 ^C	29,283 ^B	23,036 ^C	x	30,932 ^D	4,690 ^E	20,485 ^B
Insurance	x	15,603 ^D	7,420 ^E	x	14,484 ^B	9,414 ^B	35,696 ^B	46,963 ^D	18,766 ^C	15,319 ^A	15,497 ^B
Utilities	x	27,213 ^D	17,329 ^E	x	22,304 ^B	26,464 ^B	63,584 ^B	127,184 ^D	35,238 ^C	28,887 ^A	30,401 ^A
Custom work and machine rental	x	17,023 ^C	F	x	47,940 ^B	34,817 ^C	106,185 ^E	274,378 ^D	76,160 ^C	20,274 ^A	54,269 ^B
Net interest expenses	x	36,052 ^D	F	x	27,770 ^B	35,062 ^B	85,791 ^D	176,715 ^D	51,151 ^B	37,370 ^A	40,215 ^B
Net property taxes	x	2,842 ^C	2,250 ^D	x	4,005 ^B	4,741 ^B	23,916 ^B	9,952 ^D	3,241 ^B	5,590 ^A	6,259 ^A
Building and fence repairs	x	13,322 ^E	F	x	17,474 ^B	8,846 ^B	37,199 ^B	50,756 ^D	13,442 ^D	11,378 ^A	16,264 ^B
Marketing expenses	x	17,035 ^E	F	x	16,485 ^B	15,303 ^C	90,358 ^D	x	34,291 ^C	20,012 ^A	28,286 ^B
Miscellaneous expenses	x	17,917 ^C	F	x	56,178 ^B	18,133 ^B	69,683 ^D	201,848 ^E	30,263 ^B	21,948 ^A	43,255 ^B
Net operating income	x	-47,693	F	x	39,478	38,971	39,367	54,555	9,107	165,632	36,876
Adjustment for capital cost allowance (CCA)	x	43,289 ^D	F	x	40,751 ^B	45,010 ^B	134,633 ^B	327,349 ^D	86,970 ^B	43,648 ^A	58,879 ^A
Net operating income adjusted for CCA	x	-90,983	F	x	-1,273	-6,039	-95,267	-272,794	-77,864	121,984	-22,003
	Operating margins per dollar of revenue										
Operating margin	x	-0.07	F	x	0.04	0.05	0.02	0.01	0.01	0.12	0.03
Operating margin adjusted for CCA	x	-0.14	F	x	0.00	-0.01	-0.04	-0.06	-0.06	0.09	-0.02

Table 11-9

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

	2009 P										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	x	135 ^B	55 ^C	905 ^B	1,780 ^B	310 ^C	125 ^E	310 ^C	740 ^B	4,405 ^A
Distribution by province (%)	x	x	3.1	1.2	20.5	40.4	7.0	2.8	7.0	16.8	100.0
	Average per farm (\$)										
Total operating revenues	x	x	1,282,090 ^B	1,782,759 ^C	1,348,903 ^C	935,114 ^B	730,538 ^C	618,073 ^E	1,133,017 ^C	987,377 ^B	1,046,208 ^A
Total crop revenues	x	x	41,517 ^E	x	33,738 ^C	58,346 ^C	31,953 ^D	F	51,974 ^D	4,696 ^E	39,078 ^B
Total grains and oilseeds	x	x	16,904 ^E	x	29,161 ^C	55,213 ^C	31,428 ^D	F	45,220 ^E	x	34,761 ^B
Total other crops	x	x	F	x	4,577 ^E	3,133 ^D	525 ^D	F	6,754 ^E	x	4,317 ^C
Potatoes	x	x	x	0	x	x	x	0	0	x	x
Fruits	x	x	x	x	F	531 ^D	0	0	0	F	F
Vegetables	x	x	F	x	1,116 ^E	F	0	0	0	181 ^E	1,022 ^D
Tobacco	x	x	0	0	0	0	0	0	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	0	x	x	x	0	x	F	F
Forage crops (including seeds)	x	x	1,140 ^D	x	F	1,058 ^C	467 ^D	F	5,687 ^E	1,691 ^E	1,440 ^C
Other crops	x	x	0	x	F	x	0	0	x	x	F
Total livestock and product revenues	x	x	1,159,395 ^B	1,744,562 ^C	1,239,373 ^C	846,624 ^B	661,335 ^C	572,508 ^E	1,047,953 ^C	948,931 ^B	964,796 ^A
Cattle	x	x	3,053 ^D	4,147 ^D	F	7,817 ^D	2,819 ^E	F	F	F	5,806 ^D
Hogs	x	x	x	x	23,436 ^D	F	F	x	x	x	9,747 ^D
Poultry and eggs	x	x	1,099,285 ^B	1,732,482 ^C	1,205,348 ^C	821,335 ^B	650,213 ^C	566,318 ^E	1,039,801 ^C	930,685 ^B	940,877 ^A
Dairy products and subsidies	x	x	x	x	F	F	x	x	x	x	6,632 ^D
Other livestock and products	x	x	42,911 ^E	x	31 ^E	863 ^E	x	0	121 ^C	F	1,734 ^E
Program payments and insurance proceeds	x	x	14,810 ^C	x	22,404 ^D	7,833 ^D	9,072 ^D	F	10,688 ^D	7,613 ^D	11,038 ^B
Total other revenues	x	x	66,369 ^D	32,024 ^D	53,389 ^D	22,312 ^C	28,178 ^D	23,228 ^D	22,402 ^D	26,136 ^D	31,296 ^B
Custom work and machine rental	x	x	50,343 ^E	10,258 ^D	25,810 ^D	13,491 ^C	12,663 ^E	F	F	9,718 ^D	16,078 ^B
Rental income	x	x	10,855 ^C	9,972 ^E	20,224 ^E	6,704 ^D	5,930 ^E	F	5,947 ^D	12,760 ^E	10,702 ^C
Miscellaneous revenues	x	x	5,170 ^E	11,793 ^D	F	2,117 ^B	9,585 ^C	2,929 ^E	6,641 ^D	3,658 ^B	4,516 ^C
Total operating expenses	x	x	1,088,144 ^B	1,572,278 ^C	1,175,243 ^C	808,885 ^B	615,056 ^C	534,527 ^E	1,003,766 ^C	877,287 ^B	911,097 ^A
Total crop expenses	x	x	27,923 ^D	36,624 ^D	15,893 ^C	36,891 ^C	15,778 ^D	F	32,583 ^D	4,220 ^D	24,298 ^B
Fertilizer and lime	x	x	3,315 ^E	640 ^D	6,391 ^D	9,611 ^C	6,255 ^D	F	11,922 ^E	388 ^D	6,790 ^B
Pesticides	x	x	2,993 ^E	168 ^C	1,349 ^C	4,429 ^C	3,706 ^D	F	x	62 ^D	3,175 ^B
Seed and plants	x	x	7,557 ^E	391 ^C	6,438 ^D	7,592 ^B	3,840 ^D	F	6,102 ^E	338 ^E	5,412 ^B
Other crop expenses	x	x	14,059 ^D	35,424 ^D	1,716 ^D	15,259 ^D	F	F	x	3,432 ^E	8,922 ^D
Total livestock expenses	x	x	664,952 ^B	1,032,592 ^C	754,108 ^C	467,457 ^B	366,944 ^C	334,060 ^E	687,791 ^C	590,451 ^B	567,943 ^A
Cattle purchases	x	x	1,096 ^E	2,808 ^D	F	5,491 ^E	x	F	1,878 ^E	x	2,784 ^D
Hog purchases	x	x	x	x	4,956 ^D	F	x	0	x	0	2,093 ^D
Poultry and egg purchases	x	x	186,828 ^B	253,566 ^C	287,754 ^D	126,324 ^B	182,128 ^D	120,586 ^E	338,730 ^C	234,444 ^C	200,386 ^B
Other livestock purchases	x	x	x	x	x	F	x	0	F	x	F
Feed, supplements, straw and bedding	x	x	463,307 ^B	760,258 ^C	454,355 ^B	325,643 ^B	175,996 ^C	207,640 ^E	340,073 ^C	347,629 ^B	355,228 ^A
Veterinary fees, medicine and breeding fees	x	x	7,723 ^B	12,040 ^C	6,614 ^D	5,062 ^C	5,279 ^E	x	6,588 ^C	7,100 ^D	6,000 ^B
Other livestock expenses	x	x	3,695 ^C	3,450 ^D	x	2,389 ^C	x	x	x	F	1,239 ^C
Total machinery expenses	x	x	33,338 ^C	50,034 ^C	33,648 ^B	33,681 ^B	28,391 ^C	17,331 ^E	29,911 ^C	18,879 ^B	30,231 ^B
Small tools	x	x	541 ^B	F	146 ^D	615 ^B	544 ^D	362 ^E	605 ^C	353 ^D	451 ^B
Net fuel expenses, machinery, truck, auto	x	x	13,349 ^C	23,530 ^C	11,445 ^C	14,340 ^B	11,648 ^C	6,087 ^E	10,371 ^C	7,135 ^B	11,883 ^B
Repairs, licenses and insurance	x	x	19,449 ^C	26,120 ^C	22,058 ^B	18,726 ^C	16,199 ^C	10,881 ^E	18,935 ^C	11,391 ^B	17,897 ^B
Total general expenses	x	x	361,931 ^B	453,028 ^C	371,594 ^C	270,855 ^B	203,944 ^C	172,952 ^E	253,480 ^B	263,737 ^B	288,624 ^A
Salaries (including CPP, QPP, EI)	x	x	120,741 ^C	139,571 ^C	94,744 ^D	90,062 ^C	66,142 ^D	F	56,565 ^C	68,303 ^B	83,952 ^B
Rent	x	x	9,660 ^D	25,206 ^D	26,165 ^C	11,558 ^C	3,811 ^D	F	9,595 ^D	9,874 ^C	13,412 ^B
Insurance	x	x	10,798 ^B	14,551 ^C	14,425 ^B	10,981 ^B	8,965 ^C	6,300 ^E	13,865 ^C	8,770 ^B	11,279 ^A
Utilities	x	x	43,948 ^B	75,192 ^C	37,619 ^B	32,045 ^B	18,634 ^C	21,156 ^E	30,863 ^B	29,067 ^B	32,380 ^A
Custom work and machine rental	x	x	37,336 ^D	18,427 ^C	72,150 ^C	20,732 ^B	19,233 ^D	12,707 ^E	37,219 ^C	32,138 ^B	34,887 ^B
Net interest expenses	x	x	39,292 ^B	63,402 ^D	28,122 ^C	33,704 ^B	15,564 ^C	31,468 ^E	40,241 ^C	41,455 ^C	33,731 ^A
Net property taxes	x	x	4,527 ^B	3,040 ^C	3,209 ^B	4,535 ^B	4,688 ^C	2,048 ^E	3,030 ^B	4,538 ^B	4,071 ^A
Building and fence repairs	x	x	16,195 ^B	21,549 ^C	24,363 ^C	11,955 ^B	9,423 ^D	F	9,282 ^B	11,988 ^B	14,258 ^A
Marketing expenses	x	x	51,311 ^C	57,177 ^D	43,612 ^C	37,017 ^D	40,039 ^D	29,473 ^E	28,693 ^D	40,029 ^C	39,585 ^B
Miscellaneous expenses	x	x	28,122 ^B	34,913 ^C	27,185 ^D	18,265 ^B	17,446 ^C	15,924 ^E	24,127 ^C	17,575 ^B	21,070 ^B
Net operating income	x	x	193,946	210,481	173,661	126,229	115,482	83,546 ^E	129,251	110,089	135,112
Adjustment for capital cost allowance (CCA)	x	x	52,124 ^B	48,364 ^C	48,133 ^B	52,536 ^B	38,810 ^C	41,543 ^E	51,606 ^C	47,405 ^B	49,573 ^A
Net operating income adjusted for CCA	x	x	141,822	162,118	125,528	73,693	76,671	42,003 ^E	77,645	62,684	85,538
	Operating margins per dollar of revenue										
Operating margin	x	x	0.15	0.12	0.13	0.13	0.16	0.14	0.11	0.11	0.13
Operating margin adjusted for CCA	x	x	0.11	0.09	0.09	0.08	0.10	0.07	0.07	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

	2009 p				
	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	2,195 B	1,810 B	1,860 B	15,550 A	21,415 A
Average total agricultural sales (\$)	23,394 A	22,709 A	25,071 A	20,715 A	21,536 A
Average program payments and insurance proceeds (\$)	1,465 B	2,301 D	1,526 C	1,240 B	1,378 B
Average total operating revenues (\$)	29,811 A	29,330 A	30,300 A	26,671 A	27,532 A
Average net operating income (\$)	-1,601	-1,465	2,141	4,908	3,462
Average agricultural sales from primary activity (\$)	14,896 A	18,896 A	23,898 A	20,715 A	20,241 A
Primary commodity (% of total agricultural sales)	63.7	83.2	95.3	100.0	94.0
Secondary commodity (% of total agricultural sales)	22.3	7.5	3.0	...	3.3
\$50,000 to \$99,999					
Number of farms	1,740 B	1,535 B	1,845 B	7,340 A	12,455 A
Average total agricultural sales (\$)	59,303 A	59,911 A	58,991 A	55,520 A	57,104 A
Average program payments and insurance proceeds (\$)	4,204 A	3,387 B	4,633 C	3,810 B	3,935 B
Average total operating revenues (\$)	74,009 A	74,041 A	73,524 A	72,422 A	73,007 A
Average net operating income (\$)	10,590	12,308	14,991	17,463	15,501
Average agricultural sales from primary activity (\$)	36,974 A	49,713 A	56,669 A	55,520 A	52,382 A
Primary commodity (% of total agricultural sales)	62.3	83.0	96.1	100.0	91.7
Secondary commodity (% of total agricultural sales)	27.0	10.6	2.2	...	5.5
\$100,000 to \$249,999					
Number of farms	2,695 A	2,475 A	3,305 A	7,805 A	16,280 A
Average total agricultural sales (\$)	129,696 A	134,982 A	137,368 A	131,478 A	132,904 A
Average program payments and insurance proceeds (\$)	10,520 B	8,820 B	7,253 B	7,049 A	7,934 A
Average total operating revenues (\$)	162,335 A	167,090 A	166,299 A	162,981 A	164,162 A
Average net operating income (\$)	29,162	33,410	33,345	43,755	37,649
Average agricultural sales from primary activity (\$)	82,339 A	111,773 A	132,038 A	131,478 A	120,450 A
Primary commodity (% of total agricultural sales)	63.5	82.8	96.1	100.0	90.6
Secondary commodity (% of total agricultural sales)	28.6	12.8	1.9	...	7.0
\$250,000 to \$499,999					
Number of farms	1,500 B	1,845 A	2,770 A	4,645 A	10,745 A
Average total agricultural sales (\$)	287,084 A	290,323 A	300,353 A	291,604 A	293,009 A
Average program payments and insurance proceeds (\$)	27,854 C	19,207 B	17,127 B	16,443 B	18,680 A
Average total operating revenues (\$)	349,974 A	352,316 A	360,269 A	352,226 A	354,000 A
Average net operating income (\$)	79,571	81,483	88,710	94,830	88,843
Average agricultural sales from primary activity (\$)	182,791 A	242,520 A	289,845 A	291,604 A	267,603 A
Primary commodity (% of total agricultural sales)	63.7	83.5	96.5	100.0	91.3
Secondary commodity (% of total agricultural sales)	22.3	11.9	1.9	...	5.6
\$500,000 and over					
Number of farms	1,115 B	1,150 B	2,880 A	4,055 A	9,210 A
Average total agricultural sales (\$)	1,118,991 A	802,459 A	930,489 A	881,769 A	915,817 A
Average program payments and insurance proceeds (\$)	80,501 C	61,960 B	51,108 B	55,109 B	57,799 A
Average total operating revenues (\$)	1,329,325 A	980,828 A	1,099,965 A	1,043,864 A	1,088,102 A
Average net operating income (\$)	295,909	222,175	291,625	298,072	286,268
Average agricultural sales from primary activity (\$)	692,216 A	666,742 A	901,782 A	881,769 A	837,964 A
Primary commodity (% of total agricultural sales)	61.9	83.1	96.9	100.0	91.5
Secondary commodity (% of total agricultural sales)	11.4	9.2	1.8	...	3.3
Total					
Number of farms	9,250 A	8,820 A	12,650 A	39,390 A	70,110 A
Average total agricultural sales (\$)	236,471 A	218,541 A	325,365 A	169,812 A	212,801 A
Average program payments and insurance proceeds (\$)	18,459 B	15,650 B	18,158 A	10,213 A	13,418 A
Average total operating revenues (\$)	285,921 A	267,642 A	387,438 A	205,403 A	256,698 A
Average net operating income (\$)	58,819	57,288	96,900	55,755	63,776
Average agricultural sales from primary activity (\$)	147,893 A	181,739 A	314,638 A	169,812 A	194,554 A
Primary commodity (% of total agricultural sales)	62.5	83.2	96.7	100.0	91.4
Secondary commodity (% of total agricultural sales)	17.3	10.6	1.8	...	4.4

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

	2009 p				
	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	x	F	x	105 E	205 E
Average total agricultural sales (\$)	x	F	x	16,683 D	22,651 D
Average program payments and insurance proceeds (\$)	x	F	x	F	F
Average total operating revenues (\$)	x	F	x	24,006 C	27,639 B
Average net operating income (\$)	x	F	x	F	-1,705
Average agricultural sales from primary activity (\$)	x	F	x	16,683 D	20,204 C
Primary commodity (% of total agricultural sales)	x	F	x	100.0	89.2
Secondary commodity (% of total agricultural sales)	x	F	x	...	F
\$50,000 to \$99,999					
Number of farms	x	x	x	F	110 E
Average total agricultural sales (\$)	x	x	x	F	57,195 A
Average program payments and insurance proceeds (\$)	x	x	x	F	F
Average total operating revenues (\$)	x	x	x	F	69,731 A
Average net operating income (\$)	x	x	x	F	27,532
Average agricultural sales from primary activity (\$)	x	x	x	F	52,947 A
Primary commodity (% of total agricultural sales)	x	x	x	F	92.6
Secondary commodity (% of total agricultural sales)	x	x	x	F	2.3
\$100,000 to \$249,999					
Number of farms	x	x	30 C	35 D	95 B
Average total agricultural sales (\$)	x	x	159,917 A	128,752 A	137,531 A
Average program payments and insurance proceeds (\$)	x	x	11,454 C	18,345 E	15,033 D
Average total operating revenues (\$)	x	x	178,841 A	166,128 A	167,670 A
Average net operating income (\$)	x	x	33,377	8,584	24,201
Average agricultural sales from primary activity (\$)	x	x	150,466 A	128,752 A	124,060 A
Primary commodity (% of total agricultural sales)	x	x	94.1	100.0	90.2
Secondary commodity (% of total agricultural sales)	x	x	2.8	...	4.7
\$250,000 to \$499,999					
Number of farms	30 D	30 C	40 D	40 D	140 B
Average total agricultural sales (\$)	336,767 A	349,509 A	306,035 A	335,405 A	329,723 A
Average program payments and insurance proceeds (\$)	16,726 E	24,358 D	42,256 B	21,980 D	27,425 B
Average total operating revenues (\$)	362,864 A	385,353 A	358,525 A	365,428 A	366,875 A
Average net operating income (\$)	61,760	69,316	70,193	71,789	68,488
Average agricultural sales from primary activity (\$)	220,994 A	296,040 A	289,432 A	335,405 A	287,006 A
Primary commodity (% of total agricultural sales)	65.6	84.7	94.6	100.0	87.0
Secondary commodity (% of total agricultural sales)	F	9.0	3.6	...	5.2
\$500,000 and over					
Number of farms	120 C	140 B	245 A	125 B	640 A
Average total agricultural sales (\$)	1,985,560 B	2,246,234 B	1,489,852 A	1,593,608 B	1,772,170 A
Average program payments and insurance proceeds (\$)	198,354 D	165,222 B	127,248 B	130,140 C	149,715 B
Average total operating revenues (\$)	2,268,669 B	2,533,702 A	1,666,968 A	1,803,687 B	2,000,493 A
Average net operating income (\$)	544,317	412,354	283,524	354,511	375,921
Average agricultural sales from primary activity (\$)	1,283,324 B	1,890,488 B	1,416,082 A	1,593,608 B	1,531,922 A
Primary commodity (% of total agricultural sales)	64.6	84.2	95.0	100.0	86.4
Secondary commodity (% of total agricultural sales)	26.1	11.2	4.3	...	10.1
Total					
Number of farms	200 B	270 D	340 A	375 C	1,185 B
Average total agricultural sales (\$)	1,273,707 B	1,236,961 D	1,147,545 A	603,867 C	1,013,415 B
Average program payments and insurance proceeds (\$)	123,972 D	91,199 D	99,832 B	49,499 D	85,685 B
Average total operating revenues (\$)	1,452,596 B	1,395,258 D	1,286,038 A	686,683 C	1,145,188 B
Average net operating income (\$)	343,322	225,509	220,257	135,364	214,693
Average agricultural sales from primary activity (\$)	823,224 B	1,041,123 D	1,090,421 A	603,867 C	877,095 B
Primary commodity (% of total agricultural sales)	64.6	84.2	95.0	100.0	86.5
Secondary commodity (% of total agricultural sales)	25.3	11.0	4.2	...	9.8

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

	2009 p				
	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	180 D	85 C	35 A	520 C	825 C
Average total agricultural sales (\$)	22,174 A	20,646 B	24,335 A	22,863 B	22,537 B
Average program payments and insurance proceeds (\$)	1,119 D	884 C	1,080 A	1,077 D	1,065 D
Average total operating revenues (\$)	26,839 A	24,967 A	27,400 A	27,248 B	26,917 A
Average net operating income (\$)	2,821	2,930	2,626	4,230	3,710
Average agricultural sales from primary activity (\$)	14,625 B	16,890 B	23,213 A	22,863 B	20,437 B
Primary commodity (% of total agricultural sales)	66.0	81.8	95.4	100.0	90.7
Secondary commodity (% of total agricultural sales)	F	4.0	0.9	...	F
\$50,000 to \$99,999					
Number of farms	50 A	F	x	185 D	395 D
Average total agricultural sales (\$)	64,763 A	F	x	56,959 C	60,440 B
Average program payments and insurance proceeds (\$)	2,739 A	F	x	F	F
Average total operating revenues (\$)	73,141 A	F	x	72,496 A	70,852 A
Average net operating income (\$)	11,702	F	x	18,052	18,569
Average agricultural sales from primary activity (\$)	40,380 A	F	x	56,959 C	53,896 B
Primary commodity (% of total agricultural sales)	62.4	F	x	100.0	89.2
Secondary commodity (% of total agricultural sales)	12.6	F	x	...	F
\$100,000 to \$249,999					
Number of farms	135 D	55 D	45 D	205 D	450 C
Average total agricultural sales (\$)	135,539 A	135,321 A	155,717 B	133,701 B	136,792 A
Average program payments and insurance proceeds (\$)	4,749 E	F	5,462 D	12,253 E	8,832 D
Average total operating revenues (\$)	153,928 A	156,098 A	168,790 A	155,578 A	156,534 A
Average net operating income (\$)	17,225	33,368	19,999	18,191	19,997
Average agricultural sales from primary activity (\$)	84,006 A	113,243 A	147,542 B	133,701 B	117,401 A
Primary commodity (% of total agricultural sales)	62.0	83.7	94.8	100.0	85.8
Secondary commodity (% of total agricultural sales)	10.1	7.7	2.3	...	4.3
\$250,000 to \$499,999					
Number of farms	50 D	x	F	120 D	235 C
Average total agricultural sales (\$)	359,080 A	x	F	325,110 A	331,236 A
Average program payments and insurance proceeds (\$)	19,580 E	x	F	14,284 D	13,445 D
Average total operating revenues (\$)	386,303 A	x	F	346,752 A	356,108 A
Average net operating income (\$)	55,233	x	F	52,617	57,568
Average agricultural sales from primary activity (\$)	236,252 A	x	F	325,110 A	299,868 A
Primary commodity (% of total agricultural sales)	65.8	x	F	100.0	90.5
Secondary commodity (% of total agricultural sales)	25.3	x	F	...	7.0
\$500,000 and over					
Number of farms	70 C	65 D	65 C	190 D	400 B
Average total agricultural sales (\$)	1,252,713 B	1,459,767 C	1,803,678 B	1,579,572 B	1,537,415 A
Average program payments and insurance proceeds (\$)	77,297 D	124,924 D	82,663 C	70,828 D	83,410 B
Average total operating revenues (\$)	1,411,900 B	1,632,201 C	1,933,916 B	1,693,787 B	1,672,544 A
Average net operating income (\$)	248,223	236,223	266,632	211,301	231,526
Average agricultural sales from primary activity (\$)	784,334 B	1,183,699 C	1,723,081 B	1,579,572 B	1,391,659 A
Primary commodity (% of total agricultural sales)	62.6	81.1	95.5	100.0	90.5
Secondary commodity (% of total agricultural sales)	26.1	10.9	3.2	...	6.3
Total					
Number of farms	475 C	365 D	230 C	1,230 B	2,300 B
Average total agricultural sales (\$)	274,854 C	341,327 D	656,474 B	320,154 B	346,829 B
Average program payments and insurance proceeds (\$)	15,473 D	27,059 D	27,927 C	16,892 C	19,289 B
Average total operating revenues (\$)	309,089 C	382,365 D	704,388 B	348,085 B	380,107 B
Average net operating income (\$)	49,538	61,730	101,982	45,894	54,644
Average agricultural sales from primary activity (\$)	173,176 C	278,238 D	626,058 B	320,154 B	312,582 B
Primary commodity (% of total agricultural sales)	63.0	81.5	95.4	100.0	90.1
Secondary commodity (% of total agricultural sales)	22.8	9.9	3.3	...	5.9

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

Table 12-4

 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

	2009 p				
	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	115 E	55 D	45 A	1,665 B	1,885 B
Average total agricultural sales (\$)	22,944 B	18,236 C	23,641 A	20,252 A	20,437 A
Average program payments and insurance proceeds (\$)	2,192 D	1,066 D	1,360 A	2,110 C	2,065 C
Average total operating revenues (\$)	31,055 B	22,161 C	27,074 A	25,015 A	25,344 A
Average net operating income (\$)	1,056	-7,226	1,072	-3,560	-3,279
Average agricultural sales from primary activity (\$)	14,718 C	15,026 C	22,621 A	20,252 A	19,817 A
Primary commodity (% of total agricultural sales)	64.1	82.4	95.7	100.0	97.0
Secondary commodity (% of total agricultural sales)	F	7.0	1.4	...	F
\$50,000 to \$99,999					
Number of farms	F	25 D	25 E	705 B	805 B
Average total agricultural sales (\$)	F	50,507 A	71,233 B	57,444 A	57,807 A
Average program payments and insurance proceeds (\$)	F	6,378 E	3,736 E	6,326 C	6,160 C
Average total operating revenues (\$)	F	69,792 A	81,608 A	71,170 A	71,806 A
Average net operating income (\$)	F	9,297	9,619	-770	596
Average agricultural sales from primary activity (\$)	F	41,364 A	66,337 A	57,444 A	56,195 A
Primary commodity (% of total agricultural sales)	F	81.9	93.1	100.0	97.2
Secondary commodity (% of total agricultural sales)	F	6.9	F	...	0.7
\$100,000 to \$249,999					
Number of farms	120 E	F	35 A	690 B	920 B
Average total agricultural sales (\$)	146,031 B	F	128,922 A	131,984 A	131,979 A
Average program payments and insurance proceeds (\$)	15,029 E	F	16,197 A	14,831 C	14,559 B
Average total operating revenues (\$)	167,798 B	F	158,943 A	156,764 A	156,300 A
Average net operating income (\$)	24,623	F	23,663	12,789	15,717
Average agricultural sales from primary activity (\$)	89,544 B	F	123,822 A	131,984 A	123,070 A
Primary commodity (% of total agricultural sales)	61.3	F	96.0	100.0	93.2
Secondary commodity (% of total agricultural sales)	15.1	F	1.3	...	F
\$250,000 to \$499,999					
Number of farms	45 E	x	55 E	335 B	460 B
Average total agricultural sales (\$)	308,297 B	x	311,632 B	281,560 A	289,169 A
Average program payments and insurance proceeds (\$)	19,231 C	x	29,306 D	40,163 C	35,369 C
Average total operating revenues (\$)	351,132 A	x	371,839 B	353,341 A	354,658 A
Average net operating income (\$)	2,510	x	10,606	43,918	35,445
Average agricultural sales from primary activity (\$)	194,735 B	x	299,738 B	281,560 A	273,728 A
Primary commodity (% of total agricultural sales)	63.2	x	96.2	100.0	94.7
Secondary commodity (% of total agricultural sales)	F	x	F	...	F
\$500,000 and over					
Number of farms	40 E	x	90 D	285 C	440 B
Average total agricultural sales (\$)	1,529,331 B	x	1,191,958 C	1,157,363 A	1,184,725 A
Average program payments and insurance proceeds (\$)	89,248 D	x	50,689 D	106,564 D	89,722 C
Average total operating revenues (\$)	1,713,030 B	x	1,288,323 C	1,346,351 A	1,349,143 A
Average net operating income (\$)	214,010	x	71,933	258,614	205,068
Average agricultural sales from primary activity (\$)	1,000,248 A	x	1,148,759 C	1,157,363 A	1,124,663 A
Primary commodity (% of total agricultural sales)	65.4	x	96.4	100.0	94.9
Secondary commodity (% of total agricultural sales)	13.6	x	2.6	...	2.2
Total					
Number of farms	360 C	200 D	260 C	3,695 A	4,510 A
Average total agricultural sales (\$)	253,018 C	196,741 C	517,302 B	161,383 B	190,590 A
Average program payments and insurance proceeds (\$)	17,520 D	9,632 C	27,157 C	16,966 C	17,269 B
Average total operating revenues (\$)	288,531 C	221,847 C	570,245 B	192,180 B	222,778 A
Average net operating income (\$)	31,241	16,927	32,458	24,942	25,519
Average agricultural sales from primary activity (\$)	162,392 D	163,017 C	498,091 B	161,383 B	180,805 A
Primary commodity (% of total agricultural sales)	64.2	82.9	96.3	100.0	94.9
Secondary commodity (% of total agricultural sales)	12.2	4.7	2.4	...	1.9

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

Table 12-5

 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

	2009 p				
	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	50 E	x	690 C	845 B
Average total agricultural sales (\$)	F	21,860 C	x	22,720 A	22,421 A
Average program payments and insurance proceeds (\$)	F	x	x	352 D	416 C
Average total operating revenues (\$)	F	27,065 D	x	26,156 A	25,868 A
Average net operating income (\$)	F	3,095	x	-634	-202
Average agricultural sales from primary activity (\$)	F	17,689 C	x	22,720 A	21,508 A
Primary commodity (% of total agricultural sales)	F	80.9	x	100.0	95.9
Secondary commodity (% of total agricultural sales)	F	F	x	...	F
\$50,000 to \$99,999					
Number of farms	F	x	x	380 D	475 D
Average total agricultural sales (\$)	F	x	x	63,795 B	64,111 A
Average program payments and insurance proceeds (\$)	F	x	x	F	3,998 E
Average total operating revenues (\$)	F	x	x	71,685 A	72,999 A
Average net operating income (\$)	F	x	x	14,430	15,423
Average agricultural sales from primary activity (\$)	F	x	x	63,795 B	60,519 A
Primary commodity (% of total agricultural sales)	F	x	x	100.0	94.4
Secondary commodity (% of total agricultural sales)	F	x	x	...	F
\$100,000 to \$249,999					
Number of farms	25 E	30 E	35 D	525 C	620 C
Average total agricultural sales (\$)	137,729 B	170,981 C	148,177 B	144,570 A	145,857 A
Average program payments and insurance proceeds (\$)	F	8,850 D	1,099 E	F	8,373 E
Average total operating revenues (\$)	193,588 B	192,135 B	161,747 A	159,550 A	162,780 A
Average net operating income (\$)	46,285	26,845	23,777	25,278	26,147
Average agricultural sales from primary activity (\$)	80,655 B	145,102 C	140,836 B	144,570 A	141,703 A
Primary commodity (% of total agricultural sales)	58.6	84.9	95.0	100.0	97.2
Secondary commodity (% of total agricultural sales)	F	3.9	F	...	F
\$250,000 to \$499,999					
Number of farms	x	x	x	355 C	400 C
Average total agricultural sales (\$)	x	x	x	330,324 A	328,446 A
Average program payments and insurance proceeds (\$)	x	x	x	8,916 D	9,650 D
Average total operating revenues (\$)	x	x	x	350,042 A	349,320 A
Average net operating income (\$)	x	x	x	56,378	54,276
Average agricultural sales from primary activity (\$)	x	x	x	330,324 A	320,675 A
Primary commodity (% of total agricultural sales)	x	x	x	100.0	97.6
Secondary commodity (% of total agricultural sales)	x	x	x	...	F
\$500,000 and over					
Number of farms	x	x	60 E	950 B	1,055 B
Average total agricultural sales (\$)	x	x	2,819,296 C	2,841,422 A	2,801,761 A
Average program payments and insurance proceeds (\$)	x	x	101,992 E	83,737 B	91,511 C
Average total operating revenues (\$)	x	x	2,976,681 C	2,974,995 A	2,946,764 A
Average net operating income (\$)	x	x	432,249	300,341	311,726
Average agricultural sales from primary activity (\$)	x	x	2,733,548 C	2,841,422 A	2,777,583 A
Primary commodity (% of total agricultural sales)	x	x	97.0	100.0	99.1
Secondary commodity (% of total agricultural sales)	x	x	F	...	F
Total					
Number of farms	220 E	120 D	160 C	2,900 A	3,395 A
Average total agricultural sales (\$)	248,018 E	435,924 E	1,177,655 D	1,010,075 A	947,579 A
Average program payments and insurance proceeds (\$)	15,162 E	F	40,681 E	30,282 B	31,674 B
Average total operating revenues (\$)	286,432 E	539,377 E	1,245,579 D	1,060,759 A	1,000,145 A
Average net operating income (\$)	45,714 E	93,886 E	182,115	111,514	109,823
Average agricultural sales from primary activity (\$)	F	358,744 E	1,140,627 D	1,010,075 A	937,685 A
Primary commodity (% of total agricultural sales)	F	82.3	96.9	100.0	99.0
Secondary commodity (% of total agricultural sales)	F	F	F	...	F

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

	2009 p				
	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	3,285 B	2,950 B	2,820 B	17,225 A	26,280 A
Average total agricultural sales (\$)	20,470 A	19,936 A	21,706 A	17,025 A	18,285 A
Average program payments and insurance proceeds (\$)	1,984 B	2,222 C	1,937 B	2,283 B	2,202 A
Average total operating revenues (\$)	26,307 A	27,249 A	27,397 A	24,148 A	25,115 A
Average net operating income (\$)	-5,064	-5,488	-6,797	-3,750	-4,437
Average agricultural sales from primary activity (\$)	12,827 A	16,467 A	20,695 A	17,025 A	16,832 A
Primary commodity (% of total agricultural sales)	62.7	82.6	95.3	100.0	92.1
Secondary commodity (% of total agricultural sales)	16.7	7.5	2.5	...	3.2
\$50,000 to \$99,999					
Number of farms	1,845 B	1,370 B	1,405 A	4,670 A	9,290 A
Average total agricultural sales (\$)	50,503 A	51,827 A	54,718 A	47,432 A	49,791 A
Average program payments and insurance proceeds (\$)	7,629 C	7,074 C	6,871 B	9,816 B	8,532 B
Average total operating revenues (\$)	71,873 A	70,924 A	71,715 A	70,916 A	71,228 A
Average net operating income (\$)	7,791	4,355	2,851	7,355	6,319
Average agricultural sales from primary activity (\$)	31,409 A	42,783 A	52,450 A	47,432 A	44,320 A
Primary commodity (% of total agricultural sales)	62.2	82.5	95.9	100.0	89.0
Secondary commodity (% of total agricultural sales)	23.5	7.5	2.1	...	6.1
\$100,000 to \$249,999					
Number of farms	1,980 A	1,290 B	1,590 B	3,000 A	7,870 A
Average total agricultural sales (\$)	117,139 A	112,648 A	120,868 A	105,885 A	112,862 A
Average program payments and insurance proceeds (\$)	14,209 B	20,732 C	15,811 B	20,693 B	18,078 A
Average total operating revenues (\$)	153,802 A	154,606 A	158,295 A	152,426 A	154,318 A
Average net operating income (\$)	23,888	24,615	19,365	24,970	23,505
Average agricultural sales from primary activity (\$)	72,515 A	93,624 A	116,095 A	105,885 A	97,528 A
Primary commodity (% of total agricultural sales)	61.9	83.1	96.1	100.0	86.4
Secondary commodity (% of total agricultural sales)	28.0	9.4	1.9	...	9.2
\$250,000 to \$499,999					
Number of farms	670 B	435 C	605 B	800 B	2,520 A
Average total agricultural sales (\$)	278,914 A	290,131 A	261,929 A	275,987 A	275,963 A
Average program payments and insurance proceeds (\$)	25,835 B	25,317 B	42,424 B	34,898 D	32,638 B
Average total operating revenues (\$)	345,214 A	351,083 A	337,906 A	337,759 A	342,243 A
Average net operating income (\$)	55,905	25,377	33,018	21,004	33,956
Average agricultural sales from primary activity (\$)	172,141 A	241,461 B	252,916 A	275,987 A	236,874 A
Primary commodity (% of total agricultural sales)	61.7	83.2	96.6	100.0	85.8
Secondary commodity (% of total agricultural sales)	28.1	10.4	1.6	...	9.8
\$500,000 and over					
Number of farms	440 B	380 B	745 B	705 B	2,265 A
Average total agricultural sales (\$)	1,321,686 B	1,748,645 B	3,744,221 C	2,767,875 B	2,639,665 B
Average program payments and insurance proceeds (\$)	74,500 B	120,828 C	170,238 B	130,923 B	131,224 A
Average total operating revenues (\$)	1,540,050 B	2,040,701 B	4,607,935 C	3,242,529 B	3,162,495 B
Average net operating income (\$)	149,731	145,943	166,708	154,453	156,102
Average agricultural sales from primary activity (\$)	826,549 B	1,451,761 B	3,652,002 C	2,767,875 B	2,464,208 B
Primary commodity (% of total agricultural sales)	62.5	83.0	97.5	100.0	93.4
Secondary commodity (% of total agricultural sales)	24.7	11.5	1.3	...	4.1
Total					
Number of farms	8,220 A	6,425 A	7,165 A	26,405 A	48,220 A
Average total agricultural sales (\$)	141,071 A	164,739 B	458,304 B	113,704 A	176,411 A
Average program payments and insurance proceeds (\$)	12,016 A	15,477 B	26,938 B	10,127 A	13,662 A
Average total operating revenues (\$)	174,106 A	201,812 B	568,584 C	142,324 A	219,053 A
Average net operating income (\$)	18,037	13,607	22,339	6,448	11,740
Average agricultural sales from primary activity (\$)	87,829 A	136,739 B	446,034 B	113,704 A	161,780 A
Primary commodity (% of total agricultural sales)	62.3	83.0	97.3	100.0	91.7
Secondary commodity (% of total agricultural sales)	25.3	10.5	1.3	...	5.2

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

Table 12-7

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

	2009 p				
	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	30 ^D	x	35 ^C	345 ^E	435 ^D
Average total agricultural sales (\$)	16,814 ^D	x	33,338 ^A	23,530 ^B	24,133 ^B
Average program payments and insurance proceeds (\$)	x	x	985 ^A	F	495 ^E
Average total operating revenues (\$)	34,146 ^B	x	35,885 ^A	25,219 ^C	27,227 ^B
Average net operating income (\$)	3,660	x	2,580	11,072	8,638
Average agricultural sales from primary activity (\$)	9,153 ^D	x	29,651 ^A	23,247 ^B	22,708 ^B
Primary commodity (% of total agricultural sales)	54.4	x	88.9	98.8	94.1
Secondary commodity (% of total agricultural sales)	26.9	x	10.0	F	4.3
\$50,000 to \$99,999					
Number of farms	145 ^E	F	130 ^D	330 ^D	715 ^C
Average total agricultural sales (\$)	65,408 ^B	F	66,201 ^B	69,465 ^A	67,131 ^A
Average program payments and insurance proceeds (\$)	2,610 ^D	F	2,929 ^D	1,371 ^C	1,863 ^C
Average total operating revenues (\$)	74,204 ^B	F	77,383 ^A	74,296 ^A	73,574 ^A
Average net operating income (\$)	2,535	F	15,127	25,945	18,641
Average agricultural sales from primary activity (\$)	39,773 ^B	F	60,195 ^B	66,977 ^A	56,915 ^A
Primary commodity (% of total agricultural sales)	60.8	F	90.9	96.4	84.8
Secondary commodity (% of total agricultural sales)	F	F	6.1	3.6	8.5
\$100,000 to \$249,999					
Number of farms	155 ^D	425 ^C	1,390 ^B	1,080 ^B	3,050 ^A
Average total agricultural sales (\$)	164,349 ^A	174,534 ^A	172,938 ^A	174,246 ^A	173,133 ^A
Average program payments and insurance proceeds (\$)	4,609 ^D	4,090 ^C	5,547 ^C	4,135 ^B	4,795 ^B
Average total operating revenues (\$)	183,298 ^A	188,309 ^A	186,505 ^A	184,348 ^A	185,771 ^A
Average net operating income (\$)	36,621	46,898	42,092	41,606	42,301
Average agricultural sales from primary activity (\$)	93,770 ^A	137,250 ^A	160,717 ^A	168,233 ^A	156,668 ^A
Primary commodity (% of total agricultural sales)	57.1	78.6	92.9	96.5	90.5
Secondary commodity (% of total agricultural sales)	21.9	8.8	4.3	3.5	5.3
\$250,000 to \$499,999					
Number of farms	435 ^C	955 ^B	2,690 ^A	905 ^B	4,990 ^A
Average total agricultural sales (\$)	346,480 ^A	342,115 ^A	332,866 ^A	332,644 ^A	335,778 ^A
Average program payments and insurance proceeds (\$)	9,385 ^D	8,426 ^C	9,485 ^B	8,322 ^E	9,061 ^B
Average total operating revenues (\$)	372,133 ^A	365,007 ^A	357,140 ^A	350,979 ^A	358,823 ^A
Average net operating income (\$)	85,980	82,309	82,240	74,712	81,204
Average agricultural sales from primary activity (\$)	212,841 ^A	274,309 ^A	309,274 ^A	320,640 ^A	296,281 ^A
Primary commodity (% of total agricultural sales)	61.4	80.2	92.9	96.4	88.2
Secondary commodity (% of total agricultural sales)	20.3	11.7	4.0	3.6	5.3
\$500,000 and over					
Number of farms	570 ^C	735 ^B	1,745 ^A	875 ^B	3,935 ^A
Average total agricultural sales (\$)	1,129,241 ^B	906,791 ^B	917,653 ^A	1,098,496 ^A	986,436 ^A
Average program payments and insurance proceeds (\$)	43,575 ^C	21,209 ^C	20,101 ^D	13,100 ^D	22,158 ^B
Average total operating revenues (\$)	1,223,284 ^B	970,145 ^B	972,100 ^A	1,139,080 ^A	1,045,209 ^A
Average net operating income (\$)	222,866	180,714	214,666	235,997	214,193
Average agricultural sales from primary activity (\$)	677,815 ^B	707,463 ^B	848,229 ^A	1,066,747 ^A	845,522 ^A
Primary commodity (% of total agricultural sales)	60.0	78.0	92.4	97.1	85.7
Secondary commodity (% of total agricultural sales)	19.3	10.6	4.3	2.9	6.0
Total					
Number of farms	1,335 ^B	2,245 ^B	5,995 ^A	3,545 ^A	13,120 ^A
Average total agricultural sales (\$)	622,255 ^B	478,507 ^B	458,599 ^A	418,911 ^A	467,959 ^A
Average program payments and insurance proceeds (\$)	22,517 ^C	11,364 ^B	11,471 ^B	6,804 ^C	11,317 ^B
Average total operating revenues (\$)	674,380 ^B	511,761 ^B	488,766 ^A	437,349 ^A	497,724 ^A
Average net operating income (\$)	127,868	103,931	109,581	93,723	106,192
Average agricultural sales from primary activity (\$)	374,552 ^B	376,460 ^A	424,790 ^A	405,887 ^A	406,284 ^A
Primary commodity (% of total agricultural sales)	60.2	78.7	92.6	96.9	86.8
Secondary commodity (% of total agricultural sales)	19.3	10.7	4.2	3.1	5.6

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

	2009 p				
	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	55 ^D	x	F	335 ^E	435 ^D
Average total agricultural sales (\$)	20,032 ^B	x	F	11,319 ^D	14,303 ^C
Average program payments and insurance proceeds (\$)	2,609 ^D	x	F	3,033 ^E	2,838 ^E
Average total operating revenues (\$)	27,680 ^A	x	F	26,004 ^C	26,982 ^C
Average net operating income (\$)	-5,556	x	F	780	-555
Average agricultural sales from primary activity (\$)	11,841 ^A	x	F	11,319 ^D	12,897 ^C
Primary commodity (% of total agricultural sales)	59.1	x	F	100.0	90.2
Secondary commodity (% of total agricultural sales)	24.5	x	F	...	F
\$50,000 to \$99,999					
Number of farms	F	25 ^E	x	85 ^E	205 ^E
Average total agricultural sales (\$)	F	67,119 ^B	x	43,231 ^D	53,525 ^B
Average program payments and insurance proceeds (\$)	F	4,856 ^E	x	4,975 ^D	F
Average total operating revenues (\$)	F	75,154 ^A	x	74,472 ^A	76,013 ^A
Average net operating income (\$)	F	-19,191	x	2,672	10,077
Average agricultural sales from primary activity (\$)	F	53,283 ^B	x	43,231 ^D	45,260 ^B
Primary commodity (% of total agricultural sales)	F	79.4	x	100.0	84.6
Secondary commodity (% of total agricultural sales)	F	15.9	x	...	F
\$100,000 to \$249,999					
Number of farms	85 ^D	90 ^E	35 ^C	355 ^D	575 ^C
Average total agricultural sales (\$)	144,015 ^B	125,840 ^B	146,877 ^B	83,395 ^D	103,428 ^B
Average program payments and insurance proceeds (\$)	16,254 ^E	18,155 ^D	24,929 ^E	28,096 ^E	24,444 ^D
Average total operating revenues (\$)	168,412 ^A	168,793 ^B	180,280 ^A	161,193 ^B	164,453 ^A
Average net operating income (\$)	24,571	17,429	33,138	38,615	32,708
Average agricultural sales from primary activity (\$)	91,477 ^B	103,852 ^B	140,351 ^B	83,395 ^D	91,360 ^B
Primary commodity (% of total agricultural sales)	63.5	82.5	95.6	100.0	88.3
Secondary commodity (% of total agricultural sales)	17.7	12.9	2.1	...	6.5
\$250,000 to \$499,999					
Number of farms	145 ^D	115 ^D	135 ^D	280 ^D	675 ^B
Average total agricultural sales (\$)	345,762 ^B	284,142 ^A	282,316 ^B	277,925 ^B	294,313 ^A
Average program payments and insurance proceeds (\$)	33,760 ^D	77,426 ^D	77,263 ^C	89,714 ^C	73,218 ^B
Average total operating revenues (\$)	393,945 ^A	383,438 ^A	376,537 ^A	384,075 ^A	384,574 ^A
Average net operating income (\$)	36,636	24,113	-9,361	8,385	13,584
Average agricultural sales from primary activity (\$)	220,983 ^B	238,180 ^A	269,084 ^B	277,925 ^B	257,223 ^A
Primary commodity (% of total agricultural sales)	63.9	83.8	95.3	100.0	87.4
Secondary commodity (% of total agricultural sales)	30.1	10.2	3.3	...	9.9
\$500,000 and over					
Number of farms	255 ^C	290 ^C	455 ^B	790 ^B	1,790 ^A
Average total agricultural sales (\$)	1,600,435 ^B	1,121,883 ^B	2,260,069 ^B	1,883,193 ^A	1,815,986 ^A
Average program payments and insurance proceeds (\$)	164,305 ^B	180,075 ^C	374,634 ^B	321,629 ^A	289,560 ^A
Average total operating revenues (\$)	1,861,224 ^B	1,375,010 ^B	2,742,127 ^B	2,275,831 ^A	2,189,854 ^A
Average net operating income (\$)	172,048	84,644	4,186	44,623	59,379
Average agricultural sales from primary activity (\$)	1,020,220 ^B	938,721 ^B	2,180,267 ^B	1,883,193 ^A	1,681,893 ^A
Primary commodity (% of total agricultural sales)	63.7	83.7	96.5	100.0	92.6
Secondary commodity (% of total agricultural sales)	21.7	12.7	1.5	...	4.5
Total					
Number of farms	600 ^B	535 ^B	710 ^C	1,850 ^B	3,690 ^A
Average total agricultural sales (\$)	807,731 ^B	687,880 ^B	1,519,034 ^C	865,533 ^B	955,217 ^A
Average program payments and insurance proceeds (\$)	82,437 ^B	116,657 ^C	259,006 ^B	157,039 ^B	158,554 ^A
Average total operating revenues (\$)	937,541 ^B	852,806 ^B	1,850,924 ^C	1,068,265 ^B	1,165,310 ^A
Average net operating income (\$)	87,432	52,344	5,401	28,029	36,876
Average agricultural sales from primary activity (\$)	514,617 ^B	575,269 ^B	1,464,627 ^C	865,533 ^B	880,892 ^A
Primary commodity (% of total agricultural sales)	63.7	83.6	96.4	100.0	92.2
Secondary commodity (% of total agricultural sales)	22.3	12.5	1.6	...	4.8

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

Table 12-9

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

	2009 p				
	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	330 E	F	45 E	300 D	775 C
Average total agricultural sales (\$)	14,056 D	F	11,104 E	14,825 D	14,933 C
Average program payments and insurance proceeds (\$)	F	F	x	272 D	F
Average total operating revenues (\$)	22,133 B	F	29,359 D	24,965 B	23,528 B
Average net operating income (\$)	-6,445	F	-1,160	3,995	-2,233
Average agricultural sales from primary activity (\$)	8,329 D	F	10,535 E	14,825 D	11,974 C
Primary commodity (% of total agricultural sales)	59.3	F	94.9	100.0	80.2
Secondary commodity (% of total agricultural sales)	F	F	1.6	...	F
\$50,000 to \$99,999					
Number of farms	F	x	x	190 E	240 E
Average total agricultural sales (\$)	F	x	x	73,234 B	70,169 B
Average program payments and insurance proceeds (\$)	F	x	x	617 E	702 E
Average total operating revenues (\$)	F	x	x	78,226 A	76,053 A
Average net operating income (\$)	F	x	x	-7,130	-4,286
Average agricultural sales from primary activity (\$)	F	x	x	73,234 B	66,880 B
Primary commodity (% of total agricultural sales)	F	x	x	100.0	95.3
Secondary commodity (% of total agricultural sales)	F	x	x	...	F
\$100,000 to \$249,999					
Number of farms	30 C	F	30 B	215 D	330 C
Average total agricultural sales (\$)	153,177 A	F	151,908 A	145,359 B	145,993 A
Average program payments and insurance proceeds (\$)	4,999 C	F	x	F	4,736 E
Average total operating revenues (\$)	163,796 A	F	167,502 A	167,926 A	170,937 A
Average net operating income (\$)	25,468	F	27,631	21,790	20,808
Average agricultural sales from primary activity (\$)	98,026 A	F	147,542 A	145,359 B	137,754 B
Primary commodity (% of total agricultural sales)	64.0	F	97.1	100.0	94.4
Secondary commodity (% of total agricultural sales)	13.9	F	1.6	...	3.0
\$250,000 to \$499,999					
Number of farms	100 D	95 D	145 D	420 B	755 B
Average total agricultural sales (\$)	361,959 A	393,284 A	353,212 A	370,969 A	368,721 A
Average program payments and insurance proceeds (\$)	F	x	F	4,002 E	4,339 D
Average total operating revenues (\$)	399,247 A	407,892 A	367,975 A	390,081 A	388,676 A
Average net operating income (\$)	79,529	97,788	41,504	52,097	59,236
Average agricultural sales from primary activity (\$)	226,617 A	322,788 A	340,073 A	370,969 A	340,131 A
Primary commodity (% of total agricultural sales)	62.6	82.1	96.3	100.0	92.2
Secondary commodity (% of total agricultural sales)	19.1	8.6	2.7	...	4.0
\$500,000 and over					
Number of farms	300 C	345 C	390 B	1,280 A	2,310 A
Average total agricultural sales (\$)	1,508,143 B	1,244,657 B	1,533,585 B	2,027,096 B	1,759,972 A
Average program payments and insurance proceeds (\$)	40,510 C	21,693 D	17,449 C	12,768 D	18,426 B
Average total operating revenues (\$)	1,620,217 B	1,313,249 B	1,590,426 B	2,086,705 B	1,827,132 A
Average net operating income (\$)	235,759	219,743	196,681	253,292	236,417
Average agricultural sales from primary activity (\$)	948,907 B	1,050,490 B	1,487,281 B	2,027,096 B	1,651,741 A
Primary commodity (% of total agricultural sales)	62.9	84.4	97.0	100.0	93.9
Secondary commodity (% of total agricultural sales)	18.0	11.6	1.7	...	3.4
Total					
Number of farms	780 C	615 C	615 B	2,395 A	4,405 A
Average total agricultural sales (\$)	629,659 C	777,065 B	1,059,422 B	1,169,553 B	1,003,874 A
Average program payments and insurance proceeds (\$)	17,823 C	14,146 D	11,980 C	7,791 D	11,038 B
Average total operating revenues (\$)	680,846 C	822,577 B	1,100,869 B	1,208,421 B	1,046,208 A
Average net operating income (\$)	97,322	138,673	135,233	146,445	135,112
Average agricultural sales from primary activity (\$)	395,884 C	654,513 B	1,026,841 B	1,169,553 B	940,877 A
Primary commodity (% of total agricultural sales)	62.9	84.2	96.9	100.0	93.7
Secondary commodity (% of total agricultural sales)	17.9	11.3	1.8	...	3.5

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 13-1
Average net market income by quintile and province

	2009 p					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Canada	-67,580	-3,484	9,779	35,228	203,679	35,526
Newfoundland and Labrador	-91,153	-4,776 E	6,990	38,482	367,470	63,178
Prince Edward Island	-138,591	-11,293	3,013	31,301	217,709	20,453
Nova Scotia	-104,452	-5,317	3,818	29,000	217,694	28,252
New Brunswick	-107,080	-4,511	7,156	36,293	250,336	36,476
Quebec	-115,635	-6,442	10,736	43,115	183,253	23,076
Ontario	-59,276	-6,528	5,595	26,948	176,762	28,699
Manitoba	-70,769	-2,878	11,772	43,769	235,348	43,453
Saskatchewan	-35,272	2,834	16,924	F	F	50,129
Alberta	-66,203	-3,045	9,046	30,683	208,884	35,956
British Columbia	-87,362	-11,744	2,209	17,418	191,591	22,836

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

	2009 p					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Crop production	-43,025	2,306	15,618	44,407	229,043	49,736
Oilseed and grain farming	-32,661	5,129	21,342	55,192	240,611	57,928
Potato farming	-158,420	1,752 E	39,673	142,092 E	693,760	143,600
Other vegetable (except potato) and melon farming	-53,828	1,064	9,949 E	27,064 E	201,653	37,425
Fruit and tree nut farming	-98,713	-10,171	2,557	16,187	143,442	10,908
Greenhouse, nursery and floriculture production	-102,258	-1,535 E	13,697 E	46,257 E	432,019	78,567
Other crop farming	-48,583	-2,785	5,594	14,951	87,525	11,493
Animal production	-94,474	-9,953	2,867	23,335	170,656	18,489
Beef cattle ranching and farming, including feedlots	-71,954	-12,676	-1,676	8,962	75,355	-356
Dairy cattle and milk production	-19,141	38,998	70,510	112,311	282,153	96,988
Hog and pig farming	-588,870	-104,374	-19,345	16,719	182,536	-102,387
Poultry and egg production	-61,142	12,493	57,850	139,198	478,765	125,658
Other animal production	-74,199	-15,304	-3,000	6,124 E	112,468	5,304
Total	-67,580	-3,484	9,779	35,228	203,679	35,526

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

	2009 ^p					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
\$10,000 to \$49,999	-30,273	-8,205	-195	6,348	17,860	-2,874
\$50,000 to \$99,999	-38,868	-3,331	10,055	22,365	43,050	6,689
\$100,000 to \$249,999	-48,661	6,427	27,934	48,536	85,748 ^E	23,997
\$250,000 to \$499,999	-65,258	32,323	68,139	100,529 ^E	F	60,988
\$500,000 and over	-242,347	64,688	151,895	250,379	677,570	180,475
Total	-67,580	-3,484	9,779	35,228	203,679	35,526

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

	2009 ^p					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Canada	-99,279	-12,071	1,922	19,246	135,597	9,090
Newfoundland and Labrador	-148,577	-15,580	-1,558	13,995 ^E	223,358 ^E	15,036
Prince Edward Island	-207,352	-21,591	-5,373	13,247	139,367	-16,270
Nova Scotia	-133,200	-11,867	-1,194	14,626	151,061	3,952
New Brunswick	-152,396	-13,358	-1,765	14,493	164,379	2,599
Quebec	-149,652	-15,498	1,131	20,710	127,612	-3,047
Ontario	-85,075	-14,347	-1,450	13,610	111,419	4,888
Manitoba	-107,412	-11,282	2,575	21,993	146,047	10,393
Saskatchewan	-60,303	-4,665	8,799	F	F	25,456
Alberta	-101,957	-12,819	1,389	16,886	137,138	8,127
British Columbia	-131,921	-21,966	-5,214	8,996	130,893	-3,773

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 taxpayer 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

	2009 p					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Crop production	-73,925	-6,196	6,671	25,554	152,012	20,824
Oilseed and grain farming	-61,885	-3,684	10,536	F	161,001	27,657
Potato farming	-274,104	F	7,828 E	65,808	444,882	45,564
Other vegetable (except potato) and melon farming	-85,876	-6,265	4,636	16,343	136,055	12,972
Fruit and tree nut farming	-127,128	-17,882	-4,172	8,256	103,669 E	-7,432
Greenhouse, nursery and floriculture production	-174,041	-14,450	F	22,588	260,239	19,122
Other crop farming	-70,691	-10,181	-10	7,592	59,293	-2,721
Animal production	-127,482	-18,588	-3,951	11,208	113,831	-4,978
Beef cattle ranching and farming, including feedlots	-94,614	-20,923	-7,896	2,530	53,617	-13,415
Dairy cattle and milk production	-65,292	12,852	35,377	64,452	182,081	46,072
Hog and pig farming	-720,930	-146,844	-49,799	231 E	106,586	-161,266
Poultry and egg production	-111,567	-1,297	27,892	91,920 E	371,669	76,085
Other animal production	-95,365	-21,051	-8,009	2,410	76,851	-8,880
Total	-99,279	-12,071	1,922	19,246	135,597	9,090

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

	2009 p					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
\$10,000 to \$49,999	-37,857	-12,830	-3,856	3,167	15,438 E	-7,183
\$50,000 to \$99,999	-51,577	-12,861	1,664	14,544	37,036	-2,231
\$100,000 to \$249,999	-70,626	-10,565	11,430	30,144	67,802 E	5,666
\$250,000 to \$499,999	-104,395	-1,666	31,613	62,675 E	F	23,868
\$500,000 and over	-372,258	-13,313	66,228	148,394	485,898	63,421
Total	-99,279	-12,071	1,922	19,246	135,597	9,090

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

	2007										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	7.71	10.60	15.80	13.62	15.00	11.99	13.77	18.50	13.42	9.10	13.94
Operating profit margin adjusted for CCA (%)	0.79	1.50	8.75	4.54	7.51	3.71	4.36	8.04	4.53	1.08	5.20
Operating profit margin (excluding interest expenses) (%)	13.42	18.40	21.52	20.22	21.46	17.79	18.93	23.74	17.90	15.39	19.42
Solvency ratio											
Interest coverage	2.35	2.36	3.77	3.07	3.32	3.07	3.66	4.54	4.00	2.45	3.54
	2008										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	10.69	12.47	11.95	13.25	14.87	12.91	12.95	21.52	15.96	7.44	15.14
Operating profit margin adjusted for CCA (%)	3.42	4.07	5.19	5.04	7.78	4.79	3.96	11.81	7.39	0.00	6.77
Operating profit margin (excluding interest expenses) (%)	16.22	19.82	17.73	19.18	20.92	18.20	17.50	25.81	19.89	13.67	20.06
Solvency ratio											
Interest coverage	2.93	2.70	3.07	3.23	3.46	3.44	3.84	6.01	5.07	2.19	4.08
	2009 ^p										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	11.41	12.15	11.79	13.96	15.37	12.28	16.35	22.87	15.50	9.64	15.66
Operating profit margin adjusted for CCA (%)	4.29	3.99	4.85	6.40	7.99	4.18	6.76	12.32	6.71	2.03	6.99
Operating profit margin (excluding interest expenses) (%)	16.37	17.64	17.12	18.71	20.27	16.97	20.11	26.55	18.79	15.05	19.83
Solvency ratio											
Interest coverage	3.30	3.21	3.21	3.93	4.14	3.62	5.35	7.20	5.71	2.78	4.76

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

	2007						
	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 (%)	20.52	14.41	13.45	18.19	8.41	17.92	17.78
Operating profit margin adjusted for CCA (%)	8.51	3.71	6.49	10.56	2.19	4.10	7.01
Operating profit margin (excluding interest expenses) (%)	25.85	20.34	17.09	23.76	12.00	24.70	22.91
Solvency ratio							
Interest coverage	4.85	3.43	4.69	4.27	3.34	3.64	4.47
	2008						
	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 (%)	24.32	16.88	10.92	14.26	8.72	17.82	20.65
Operating profit margin adjusted for CCA (%)	13.39	7.39	3.79	6.62	2.70	4.75	10.58
Operating profit margin (excluding interest expenses) (%)	28.68	22.54	14.48	19.98	12.04	24.27	25.08
Solvency ratio							
Interest coverage	6.57	3.98	4.07	3.49	3.63	3.76	5.66
	2009 p						
	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 (%)	24.84	18.75	14.38	11.45	10.98	17.28	21.41
Operating profit margin adjusted for CCA (%)	13.05	10.19	7.94	3.22	5.04	3.70	10.75
Operating profit margin (excluding interest expenses) (%)	28.68	22.91	17.10	16.63	13.76	22.63	25.23
Solvency ratio							
Interest coverage	7.48	5.51	6.27	3.21	4.95	4.23	6.61

Table 16-2

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

	2007					
	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 (%)	5.41	23.49	6.52	12.28	10.62	10.88
Operating profit margin adjusted for CCA (%)	-0.97	13.05	1.02	7.23	1.65	3.75
Operating profit margin (excluding interest expenses) (%)	9.87	33.95	11.03	16.75	15.05	16.65
Solvency ratio						
Interest coverage	2.21	3.25	2.44	3.74	3.39	2.88
	2008					
	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 (%)	6.19	22.07	2.34	11.96	8.41	10.09
Operating profit margin adjusted for CCA (%)	0.11	11.90	-2.66	7.28	-0.74	3.28
Operating profit margin (excluding interest expenses) (%)	10.22	32.11	6.53	15.90	12.52	15.45
Solvency ratio						
Interest coverage	2.53	3.20	1.56	4.03	3.05	2.88
	2009 ^p					
	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 (%)	5.36	21.34	3.16	12.91	8.72	10.24
Operating profit margin adjusted for CCA (%)	-0.60	11.11	-1.89	8.18	-0.10	3.44
Operating profit margin (excluding interest expenses) (%)	8.53	29.68	6.62	16.14	12.83	14.74
Solvency ratio						
Interest coverage	2.69	3.56	1.92	5.01	3.12	3.28

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

	2007					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 (%)	-7.03	11.99	18.10	19.37	13.12	13.94
Operating profit margin adjusted for CCA (%)	-23.88	-1.04	6.68	9.05	6.09	5.20
Operating profit margin (excluding interest expenses) (%)	1.48	19.36	24.46	25.80	17.88	19.42
Solvency ratio						
Interest coverage	0.17	2.63	3.84	4.01	3.76	3.54
	2008					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 (%)	-9.51	12.91	18.88	20.05	14.78	15.14
Operating profit margin adjusted for CCA (%)	-25.88	-0.20	7.95	10.16	7.82	6.77
Operating profit margin (excluding interest expenses) (%)	-1.01	19.76	24.81	25.91	19.04	20.06
Solvency ratio						
Interest coverage	-0.12	2.88	4.18	4.42	4.47	4.08
	2009 ^p					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 (%)	-6.08	15.23	19.76	20.77	15.03	15.66
Operating profit margin adjusted for CCA (%)	-23.11	2.84	8.47	10.34	7.73	6.99
Operating profit margin (excluding interest expenses) (%)	1.18	20.98	24.90	25.70	18.66	19.83
Solvency ratio						
Interest coverage	0.16	3.65	4.85	5.21	5.15	4.76

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

	2009 p										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	-5.54	-14.49	-15.07	-11.53	5.01	-19.11	-4.69	3.94	-6.93	-30.80	-5.03
Operating profit margin adjusted for CCA (%)	-16.53	-28.38	-29.15	-25.17	-3.64	-33.51	-16.81	-8.68	-24.76	-56.11	-19.07
Operating profit margin (excluding interest expenses) (%)	-2.16	-5.65	-8.20	-3.65	10.28	-11.61	0.82	9.34	-0.33	-24.14	0.68
Solvency ratio											
Interest coverage	0.32	-0.08	-0.64	0.21	1.76	-0.96	0.34	1.31	0.09	-1.86	0.38

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%

	2009 ^p										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	11.42	10.14	11.75	14.48	20.15	10.66	17.20	23.88	19.37	6.86	17.57
Operating profit margin adjusted for CCA (%)	1.91	0.35	2.37	3.65	9.37	0.15	6.77	12.22	5.62	-3.10	6.32
Operating profit margin (excluding interest expenses) (%)	14.32	14.71	16.24	19.23	26.59	15.70	21.85	27.89	24.23	12.86	22.55
Solvency ratio											
Interest coverage	3.89	2.77	2.57	3.83	4.25	2.72	4.28	6.18	4.03	1.74	3.96

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%

	2009 ^p										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	28.12	26.95	28.50	29.69	32.84	27.58	32.17	42.55	40.73	28.89	34.98
Operating profit margin adjusted for CCA (%)	17.11	16.17	18.14	18.48	21.90	17.49	21.51	31.82	26.89	18.19	23.59
Operating profit margin (excluding interest expenses) (%)	30.81	32.37	33.93	34.92	39.75	32.95	36.72	45.95	44.48	34.57	39.90
Solvency ratio											
Interest coverage	15.03	9.91	10.31	13.71	12.12	10.01	15.08	22.35	16.85	10.71	15.29

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	2009 p						
	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 (%)	6.11	2.47	2.78	-17.18	0.13	-8.46	2.98
Operating profit margin adjusted for CCA (%)	-6.57	-3.69	-4.01	-30.01	-7.55	-30.76	-9.93
Operating profit margin (excluding interest expenses) (%)	11.19	7.35	6.15	-6.40	4.66	-3.66	8.34
Solvency ratio							
Interest coverage	1.73	2.34	1.38	-0.57	0.89	-0.10	1.27
Animal production	2009 p						
	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 (%)	-27.87	15.07	-2.65	2.94	-53.82	-17.54	
Operating profit margin adjusted for CCA (%)	-47.01	4.57	-9.43	-2.01	-68.32	-34.30	
Operating profit margin (excluding interest expenses) (%)	-19.44	22.75	1.61	6.02	-42.84	-10.60	
Solvency ratio							
Interest coverage	-2.22	2.47	0.32	1.93	-4.45	-0.77	

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	2009 p						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 (%)	23.73	18.14	18.73	10.21	11.79	21.66	22.43
Operating profit margin adjusted for CCA (%)	12.09	9.45	9.71	1.49	4.18	4.46	10.11
Operating profit margin (excluding interest expenses) (%)	27.82	21.94	22.43	16.45	15.43	28.42	26.79
Solvency ratio							
Interest coverage	6.87	6.45	4.85	2.17	4.18	3.59	5.99
Animal production	2009 p						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 (%)	5.64	24.09	8.93	13.78	-1.25		11.04
Operating profit margin adjusted for CCA (%)	-5.44	13.81	1.74	7.62	-15.24		0.93
Operating profit margin (excluding interest expenses) (%)	11.27	31.69	13.18	17.54	5.30		16.63
Solvency ratio							
Interest coverage	1.64	4.34	2.57	4.79	0.92		2.66

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	2009 p						
	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 (%)	40.70	30.44	35.03	30.17	27.22	46.34	40.29
Operating profit margin adjusted for CCA (%)	29.77	21.86	26.56	20.34	17.05	26.95	28.27
Operating profit margin (excluding interest expenses) (%)	43.76	33.51	38.60	35.25	30.89	51.42	43.81
Solvency ratio							
Interest coverage	26.87	20.10	18.46	11.89	16.27	17.59	23.21
Animal production	2009 p						
	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 (%)	28.31	32.60	20.17	22.54	25.60	28.73	
Operating profit margin adjusted for CCA (%)	15.78	23.38	12.88	16.52	15.71	18.07	
Operating profit margin (excluding interest expenses) (%)	33.68	40.36	25.44	27.11	29.11	34.89	
Solvency ratio							
Interest coverage	7.85	9.96	6.32	15.71	7.11	8.54	

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%

	2009 p					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 (%)	-39.81	-1.63	7.02	10.67	8.08	-5.03
Operating profit margin adjusted for CCA (%)	-62.62	-15.18	-4.28	0.96	0.67	-19.07
Operating profit margin (excluding interest expenses) (%)	-31.45	4.13	12.31	15.46	12.21	0.68
Solvency ratio						
Interest coverage	-4.83	0.42	1.79	2.68	2.59	0.38

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%

	2009 ^p					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 (%)	4.65	19.76	22.10	22.34	19.01	17.57
Operating profit margin adjusted for CCA (%)	-10.01	7.55	11.04	11.40	9.47	6.32
Operating profit margin (excluding interest expenses) (%)	10.85	24.93	26.87	27.52	23.75	22.55
Solvency ratio						
Interest coverage	0.19	4.01	5.75	6.11	5.88	3.96

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%

	2009 ^p					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 (%)	37.28	39.33	35.90	32.54	29.83	34.98
Operating profit margin adjusted for CCA (%)	23.64	28.44	24.89	22.43	19.03	23.59
Operating profit margin (excluding interest expenses) (%)	42.29	43.48	40.57	37.88	35.09	39.90
Solvency ratio						
Interest coverage	5.23	21.12	20.87	16.82	17.40	15.29

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 analyzed. 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 Taxation Data Program (TDP) samples unincorporated and incorporated taxfiler records to estimate a range of agricultural financial variables. Detailed revenues and expenses, and off-farm income of operators and their families compose the variables produced by the TDP.

General methodology

Universe

The Statistical Universe File—T1¹ and the Statistical Universe File—T2² of Canada Revenue Agency (CRA) contain the 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 sales must 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

For the unincorporated sector, these returns comprise the following:

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

- 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 AgriStability and AgriInvest programs. Starting with the 2007 taxation year, taxfilers in Alberta, Ontario and Prince Edward Island who participate in the AgriStability and/or AgriInvest programs use the form T1163, Statement A—AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they have more than one farming operation, they complete the form T1163 for one operation and a separate form T1164, Statement B—AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations, for each of their other farming operations.

In British Columbia, Saskatchewan, Manitoba, New Brunswick, Nova Scotia, Newfoundland and Labrador, and in the Yukon, taxfilers use the form T1273, Statement A—Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals. If they have more than one farming operation, they complete the form T1273 for one operation and a separate form T1274, Statement B—Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations, for each additional operation. In Quebec, participants in these programs use the form T2042—Statement of Farming Activities.

- a statement for the Canadian Agricultural Income Stabilization program. For the 2003 and 2004 taxation years, taxfilers who participated in the Canadian Agricultural Income Stabilization (CAIS) program were using the form T1163, Statement A—CAIS Program Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data. If they had more than one farming operation, they were using 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.

In 2005 and 2006, taxfilers in Alberta, Ontario and Prince Edward Island continued to use these forms while those in the other provinces (except in Quebec) and in the Yukon were using the form T1273, Statement A—Harmonized CAIS Program Information and Statement of Farming Activities for Individuals. If they had more than one farming operation, they were using the form T1273 for one operation and a separate form T1274, Statement B—Harmonized CAIS Program Information and Statement of Farming Activities for Additional Farming Operations, for each additional operation.

- a statement for the Net Income Stabilization Account. For the 1997 to 2002 taxation years, taxfilers who participated in the Net Income Stabilization Account (NISA) program were using the form T1163, Statement A—NISA Account Information and Statement of Farming Activities for Individuals to report detailed revenue and expense data for one operation and form T1164, Statement B—NISA Account Information and Statement of Farming Activities for Additional Farming Operations, for each additional operation.

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.

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.

Stratification of the sampling frame and sample allocation for the unincorporated farms

For the unincorporated farms, a census is performed in Newfoundland and Labrador and the three territories while a random sample is taken in the rest of the provinces. There is also a pre-specified sample (farms selected based on particular characteristics) to satisfy various requirements of the Whole Farm Data Projects. The sampling frame for the unincorporated farms is stratified by province/territory and gross farm income. The predetermined initial sample size is allocated, using the square-root allocation algorithm for the sampled provinces, to ensure adequate representation of all provinces. Following the initial provincial allocation, additional records are added to the sample in some provinces to improve the quality of the estimates.

Aside from the three territories and Newfoundland and Labrador, each province is sub-divided into nine strata whose boundaries are based on gross farm income. The smallest three stratum boundaries are fixed manually while the highest stratum, called the take-all, has its lower boundary calculated according to the "sigma-gap" rule. The remaining strata all have their upper boundaries determined using the cumulative root-f rule.⁶ In previous years, the upper boundaries of these strata were determined by Sethi's algorithm.⁷ Within each province, strata 7 or 8 may also be take-all because of the population counts and assigned sampling rates.

Once the provincial sample sizes and strata boundaries have been determined, the provincial sample is allocated to the gross farm income strata. The smallest stratum has a fixed initial sampling rate of 5.0% for Prince Edward Island, 2.0% for New Brunswick and Nova Scotia, and 0.5% for the other provinces. As well, the largest stratum is take-all. The Neyman allocation method, which minimizes the coefficient of variation for each province, is used to allocate the remaining sample to the other strata.

Once the provincial sample is allocated to the gross farm income strata within each province, the sample size of some strata was increased to ensure certain criteria are met. Firstly, each stratum was given a minimum sampling rate of 2.0% to ensure that the weight of a unit does not exceed 50. Secondly, the minimum sample sizes of the second and third strata were set to 100 units.⁸ Finally, to ensure that a record would be sampled if it moved up a stratum from the previous year, the sampling rates from the smallest stratum to the largest stratum, within a province, had to be equal or increasing in value. If two or more consecutive strata had a sampling rate of 100.0%, they were combined into one stratum.

In 2008, the sampling rates of the unincorporated sector varied from a complete census in Newfoundland and Labrador and the three territories to about 39% in Quebec.

Since the 1996 taxation year, a substantial number of electronic tax returns has been used to complete the unincorporated sample of the taxation data and since taxation year 2007, a substantial number of joint AgriStability/AgriInvest-CRA tax returns has also been used. (In previous taxation years, a significant number of joint NISA-CRA [1997 to 2002] and joint CAIS-CRA [2003 to 2006] tax returns completed the sample.) When CRA receives an electronic tax return or a joint AgriStability/AgriInvest-CRA tax return, it is classified as "clean" or "unclean" depending upon 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 non-electronically submitted taxation data.

NAICS code assignment

The corporations in the sampling frame are classified by farm type using the six-digit NAICS codes. Starting with the 2006 taxation year, the six-digit NAICS codes, which were assigned to each record, are grouped according to eleven NAICS groups for stratification purposes. These eleven NAICS groups refer to the eleven major farm types⁹ created for the purpose of statistical tabulations in this publication.

6. For the 2008 taxation year, Statistics Canada's Generalized Sampling System was used for stratification and allocation, which means that the cumulative root-f rule was used for stratification instead of Sethi's algorithm.

7. Both Sethi's algorithm and the cumulative root-f rule are designed to find the optimal stratification boundaries for estimating the population means.

8. In 2006 and 2007, the minimum sample size of the second stratum was set to 200 units.

9. For a description of the eleven major farm types, please refer to the section Data quality, concepts and methodology — Glossary.

The NAICS codes replaced the less detailed three-digit Standard Industrial Classification (SIC) codes since the 2001 taxation year.

Stratification of the sampling frame and sample allocation for the incorporated farms

A census is performed in the Atlantic provinces and the territories while a sample is taken in Quebec, Ontario, Manitoba, Saskatchewan, Alberta and British Columbia. There is also a pre-specified sample (farms selected based on particular characteristics) to satisfy various requirements of the Whole Farm Data Projects. The sampling frame for the incorporated farms is stratified by province/territory, NAICS group and sales. (The variable “sales” reflects income from all sources and not necessarily strictly agriculture.) The predetermined initial sample size is allocated to the province/NAICS group strata based on the square-root allocation algorithm for the sampled provinces to ensure adequate representation of all province/NAICS group strata. Following the initial province/NAICS group allocation, additional records are added to the sample in some province/NAICS group combinations to improve the quality of the estimates.

For the sampled provinces, each province/NAICS group combination is divided into a maximum of four sub-strata (one take-all and three take-some) based on the sales. The boundaries of the first stratum are manually specified. The fourth stratum is take-all and its lower boundary (equivalent to the upper boundary of the third stratum) is calculated according to the “sigma-gap” rule. The upper boundary of the second stratum in each province/NAICS group combination (equivalent to the lower boundary of the third stratum) is determined using the cumulative root-f rule. In previous years, the upper boundary of the second stratum was determined by Sethi’s algorithm.

The province/NAICS group sample is allocated to the three take-some strata, which are based on sales, using the Neyman allocation method which minimizes the coefficient of variation at the provincial level.

Within each stratum, the minimum sample size was set to five units.¹⁰ After the initial allocation, the sample size of some strata was increased to ensure certain criteria are met. Firstly, each stratum was given a minimum sampling rate of 5.0% to ensure that the weight of a unit does not exceed 20. Secondly, to ensure that a record would be sampled if it moved up a stratum from the previous year, the sampling rates from the second sales stratum to the largest sales stratum, within a province/NAICS group combination, had to be equal or increasing in value. The smallest stratum was excluded from this rule. In the incorporated sector, the sampling rates varied from a complete census in the Atlantic provinces and the territories to about 27% in Alberta in 2008.

A census is performed for communal farming organizations.

Sample selection of unincorporated and incorporated farms

The longitudinal survey, which started in 2001, was extended to 2008. For taxation years 2006 to 2008, new longitudinal panels (or cohorts) have also been created and they will be followed each year. So, for taxation year 2008, the longitudinal panels for 2001, 2006 and 2007 have been followed.

The sample for unincorporated and incorporated farms is selected using a pseudo-random sampling technique (Poisson or Bernoulli sampling technique). Once the sample allocation within the strata is completed, a sampling rate is calculated for each stratum. Each record that is eligible for selection is assigned a three-digit hash 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 equivalent to the sampling rate with a value in the interval $[000,999]$, all records whose hash number is less than p are chosen.¹¹ The same SIN (or same BN) will produce the same hash number each year. This is necessary to ensure the longitudinal aspect of the survey. Furthermore, when the record crosses stratum boundaries from year to year, it will always be included if moving upwards. Conversely, it will be included if moving

10. If the population size of a stratum was equal to or greater than five units, the minimum sample size of the stratum was set to five units. If the population size of a stratum was less than five units, the stratum was take-all.

11. For example, using a sampling rate of 20% all units with hash numbers between 000 and 199 would be selected in the sample.

downwards because the longitudinal records are pre-specified for inclusion in the sample. Once selected, Statistics Canada (StatCan) sends the sample selection specifications to CRA.

For the 2008 taxation year, the sample included about 211,500 returns. Of these returns, about 175,200 were classified as farms according to the NAICS (162,900 unincorporated farms and 12,300 incorporated farms).

Data processing

The source of data of the unincorporated sector is currently comprised of three different types of tax filer returns: printed forms, electronic forms (since 1992) and joint AgriStability/AgriInvest-CRA tax returns (since 2007). (From 1997 to 2002, joint NISA-CRA forms were used and from 2003 to 2006, joint CAIS-CRA forms were used.) There are three types of printed forms: traditional printed forms, printed forms that are completed using tax preparation software designed to produce only paper records and printed forms that are completed using tax preparation software that print a two-dimensional bar code on the bottom of the first page of the returns. Unincorporated farm data originating from traditional printed forms or from printed forms with no bar code on them are captured by CRA staff at several CRA regional taxation centres and forwarded to StatCan in electronic format. Since 2007, data on printed forms with a bar code printed on the first page of the return are captured in electronic format by scanning the bar code on them and forwarded to StatCan. CRA also supplies StatCan with the electronically filed returns and with data from the joint AgriStability/AgriInvest-CRA farming return throughout the year. All AgriStability/AgriInvest returns are processed at the Winnipeg Tax Centre.

For the incorporated sector, StatCan 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 StatCan. 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 among other things, errors, inconsistencies and extreme values in the captured data. Data that fail to meet the predetermined criteria are referred to subject-matter specialists for appropriate action. Then, the records of the 25 taxfilers that contribute the most for each revenue and expense item at the provincial level are analyzed 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 of the summed value that each represents is calculated. This same proportion is then used to split the aggregate value reported by the “recipient” into its component parts. Units with partial non-response in the unincorporated sector are imputed using the Banff generalized edit and imputation system. In the incorporated sector, they are imputed by a combination of donor imputation using the Banff generalized system and manual imputation using notes (financial statements and balance sheets) from the tax forms.

The majority of total non-respondents are dealt with through weight adjustments, i.e., the records are excluded from the sample counts and the weights of the other sampled records are adjusted to compensate for these non-responses.

Once the records have been imputed and the weights have been applied, the weighted top 25 contributors for each revenue and expense item at the provincial level are analyzed further. As a final check, the top 10 contributors by province and type of farm are reviewed. At this stage, the weights may be adjusted if records are added or removed.

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 TDP 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.

Only in-scope sampled records are included in the estimates.

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 section Data quality, concepts and methodology — Glossary, are also excluded.

Data confidentiality

StatCan 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 base 5 and the estimates for the other variables in the same 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 2008 taxation year. Information for tax purposes is collected in the year following the taxation year being reported upon; in this case, 2008 data were collected in 2009.

Revisions

Data from the 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 minus 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: total operating revenues minus total operating expenses minus net program payments.

Net market income adjusted for capital cost allowance: net market income minus 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 Taxation Data Program (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 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 TDP estimates in this publication cover all individual taxfilers who reported total farm operating revenues of \$10,000 and over 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 and over on their income tax return. The AES and the census include all agricultural holdings regardless of sales. Note that for the purposes of comparison, the census figures shown in Text table 1 cover unincorporated agricultural holdings and communal farming organizations with gross farm receipts of \$10,000 and over and incorporated agricultural holdings with gross farm receipts of \$25,000 and over. 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.

Text table 1

Comparison of Taxation Data Program¹ (TDP) and census² results – Gross operating revenues and operating expenses excluding capital cost allowance (CCA), by province, 2005

Province	Gross operating revenues		Operating expenses excluding capital cost allowance	
	Taxation Data Program ³	Census ⁴	Taxation Data Program ³	Census ⁵
in thousands of dollars				
Newfoundland and Labrador	113,090	106,190	101,446	90,568
Prince Edward Island	407,871	388,694	361,919	345,390
Nova Scotia	516,348	512,187	437,333	431,753
New Brunswick	504,974	494,766	426,320	414,815
Quebec	7,817,381	7,422,720	6,516,514	6,000,793
Ontario	10,593,996	10,290,320	9,177,302	8,668,602
Manitoba	4,326,735	4,062,062	3,750,620	3,450,206
Saskatchewan	6,693,032	6,314,655	5,771,620	5,511,160
Alberta	11,145,056	9,850,741	9,832,731	8,661,346
British Columbia	2,787,932	2,630,511	2,502,608	2,285,978
Canada	44,908,815	42,072,846	38,880,560	35,860,612
Number of farms	200,610	179,601	...	...

1. The 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 unincorporated agricultural holdings and communal farming organizations with gross farm receipts of \$10,000 and over and incorporated agricultural holdings with gross farm receipts of \$25,000 and over.

3. The coefficients of variation of all Taxation Data Program 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 the Taxation Data Program.

5. Operating expenses excluding depreciation or capital cost allowance.

As indicated in Text table 1, there is a difference of about 12% in the estimated number of farms between the census and the TDP. The difference, which decreased by about 4 percentage points since the previous census, may be explained largely by the inclusion in the TDP sample of individuals who are allowed to declare gross farm income for income tax purposes but that do not meet the 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 TDP exceeded by over 17%—Manitoba (+18%), Saskatchewan (+20%) and Alberta (+22%)—the number of farms estimated by the Census of Agriculture.² While the number of farms is substantially higher in the TDP than in the census,³ the total operating revenues and total operating expenses between the two data sources varied by less than 10% at the national level.

1. The 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. Refers to unincorporated agricultural holdings and communal farming organizations with gross farm receipts of \$10,000 and over and incorporated agricultural holdings with gross farm receipts of \$25,000 and over.

3. Census data on operating revenues and expenses are for the 2005 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 16, 2006).

Text table 2

Agriculture Economic Statistics (AES) series– Farm cash receipts and operating expenses excluding depreciation, by province, 2005

Province	Farm cash receipts	Operating expenses excluding depreciation
in thousands of dollars		
Newfoundland and Labrador	90,145	79,206
Prince Edward Island	373,241	310,154
Nova Scotia	467,987	367,070
New Brunswick	438,150	360,181
Quebec	6,230,072	4,877,872
Ontario	8,920,050	7,386,327
Manitoba	3,801,326	3,013,190
Saskatchewan	6,190,530	5,141,269
Alberta	7,851,228	6,573,446
British Columbia	2,378,412	2,033,680
Canada	36,741,114	30,142,395

Note(s): Agriculture Economic Statistics cover all agricultural holdings regardless of sales. The data in this table were last revised in November 2009.

Conceptual differences

Inter-farm transfers

The inter-farm transfers (sales and purchases) within a province are included in the TDP, the FFS and the 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 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 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 taxpayers 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.

Fiscal year basis

While AES estimates are on a calendar year basis, reporting for TDP,⁴ FFS and the 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.

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

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 deferment 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. In the FFS, deferred grain tickets are recorded in the accounts receivable item (current assets) and not in revenues.

Rent

The AES publishes estimates for both cash and share rent expenses. The TDP and the census⁵ 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 the census and the TDP estimates. The TDP also includes quota rental expenses in its estimates while the AES specifically excludes them. The census does not include quota rental in its rental expense question. Starting with reference year 2007, the FFS provides a separate land rental expense item.⁶

On the income side, the TDP includes rental income in its gross operating revenue estimates. The AES excludes any rental income from its receipts estimates while the census does not specifically ask for rental income in its total gross farm receipts question. The FFS does not provide a separate rental income item.⁷

Custom work and machine rental

This item is reported on a net basis in the AES series while the TDP provides separate revenue and expense estimates. The census does not provide a separate custom work receipts item while the FFS does, starting with reference year 2005.⁸ However, it was possible to report custom work expenses in the census while the FFS did not provide a separate custom work expenses item in 2007 and in 2008.⁹

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 TDP treats rebates differently in that those expenses for which a farmer receives a rebate are estimated net of the rebates. The 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. Starting with the 2001 Census, the census questionnaire does not ask farmers to report their gross expenses and include the value of the rebates in their total gross farm receipts. Therefore, since 2001, some farmers may have reported the expense items net of rebates while others may have reported the value of the rebates in their gross farm receipts. In the FFS, rebates are included with their total gross revenues.

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

6. For reference years 2005 and 2006, land rental was included in the "all other expenses" item. Prior to reference year 2005, rental expense was not mentioned in the FFS questionnaire.

7. Starting with reference year 2005, land rental is included in the "all other farm revenue" item. Prior to reference year 2005, rental income was not mentioned in the FFS questionnaire.

8. Prior to reference year 2005, custom work and machine rental revenue was included in the "all other farm revenue" item.

9. Custom work expenses were also not mentioned in FFS questionnaires for reference years prior to 2002.

Program payments

In the FFS, the tax rebates are included with the program payments. NISA and CSRA withdrawals are not included in the FFS while they are included in the AES and the census. In the TDP, NISA withdrawals are not included in program payments for unincorporated farms; payments received from the AgriInvest Kickstart Program by unincorporated producers are also not included in program payments. Both NISA withdrawals and payments received from the AgriInvest Kickstart Program by unincorporated producers are included with their off-farm income.

Industrial classification

Starting with the 2001 reference year, the 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 of the three economies. NAICS is based on supply-side or production-oriented principles, to ensure that industrial data, classified to NAICS, are suitable for the analysis of production-related issues such as 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 industry, and the sixth digit designates national industry. 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).

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. In 2007, NAICS was revised to reflect changes to Canadian and world economies, which continue to impact on classification systems. Starting with reference year 2007, NAICS 2007 replaces NAICS 2002. The impact on farm types is negligible. Consult Appendix I to obtain a complete set of farm types available in the TDP.

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 errors, 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 is used 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 or tabulation) 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 (c.v.), 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 c.v. In this publication, the c.v. is used to measure the sampling error of the estimates.

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

Text table 1
Coefficients of variation rating system

Coefficients of variation 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 c.v. 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 c.v. of 10%, the standard error will be \$1,500,000 or the estimate multiplied by the c.v. 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 c.v. 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 c.v. 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 c.v.'s 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 c.v. 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 c.v.'s. Data quality symbols are assigned as follows: 1) When the c.v. of both components is below 35.00% and the c.v. 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 c.v. 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 c.v. 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 Taxation Data Program (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 out their tax returns. As a result, 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 TDP. However, until the 2000 reference year, watermelons were included with fruits. This misclassification, coupled with the fact that the sale of 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 (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 Taxation Data Program (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 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 TDP estimates on revenues 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 TDP data from year-to-year.

- Since the 1993 taxation year, communal farming organizations have been in-scope for the 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 (NAICS), hatcheries became part of the agriculture sector in 1997. The following difference should be considered when comparing the TDP data with other sources of data based on NAICS.

Starting with the 2001 reference year, the TDP estimates include hatcheries. However, the sales of hatching eggs by poultry and egg farms are included in the 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. Establishments in these industries may use traditional crop production methods, employ modified or improved crop inputs or engage in organic crop production.

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, yams and seed 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 Taxation Data Program [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. (Aquaculture [NAICS code 1125], which became part of the agriculture sector under NAICS, is not included in the TDP estimates.)

(Consult Appendix I to obtain a complete set of farm types available in the 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): Total operating revenues minus 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 minus 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:** total operating revenues minus 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 the cost of their room and 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.

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

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

Operating revenues: Agricultural sales, program payments and insurance proceeds as well as custom work and machine rental, rental income and miscellaneous revenues. Inter-farm sales are included in the estimates. Some revenue items are net of payments made (for example, cash advances are net of cash advances repayment). For purposes of statistical tabulations, the operating revenues are broken down into the following categories:

- **total operating revenues:** sum of total crop revenues, total livestock and product revenues, program payments and insurance proceeds, and total other revenues.
- **total crop revenues:** sum of total grain and oilseed revenues, and total other crop revenues.
- **total grains and oilseeds:** sum of revenues from all wheat, oats, barley, canola (rapeseed), soybeans, grain corn and seed corn, other and non-specified small grains, and other and non-specified grains and oilseeds (including rye, flaxseed, dry field peas and beans).
- **total other crops:** sum of revenues from potatoes, fruits, vegetables, tobacco, greenhouse, nursery and floriculture products, forage crops and other crops.
- **potatoes:** revenues from table potatoes, seed and processing potatoes.
- **fruits:** revenues from all fruits.
- **vegetables:** revenues from vegetables (except potatoes), excluding revenues from greenhouse vegetables.
- **tobacco:** revenues from flue-cured, leaf and dark tobacco.
- **greenhouse, nursery and floriculture products:** revenues from ornamental plants, ornamental shrubs and trees, cut and field-grown flowers, rooted cuttings, seeds and bulbs, and sod and turf. Also includes revenues from mushrooms, greenhouse vegetables and Christmas trees.

- **forage crops:** revenues from hay, forage seed, alfalfa, clover and clover seed, alsike clover, timothy and fescue, and grass seed.
- **other crops:** revenues from ginseng, sugar beets, hops, mangels, turnips (for livestock feed), and other 'miscellaneous' crops not included in the previous categories. Also included are revenues from maple products such as maple syrup, maple sugar or maple taffy.
- **total livestock and product revenues:** sum of revenues for cattle, hogs, poultry and eggs, dairy products and dairy subsidies, and other livestock and products.
- **cattle:** revenues from the sale of steers (feeders and stockers), heifers, cows (dairy and beef), calves and bulls. Prior to 1996, this item included also artificial insemination, semen and stud service, and prior to 1997, it included also embryo transplants.
- **hogs:** revenues from the sale of hogs, weaner pigs, gilts, feeders, sows, stags, boars, and pigs.
- **poultry and eggs:** revenues from the sale of eggs, chickens, pullets, hens, cockerels, capons, commercial broilers and roasters. Also included are revenues from the sale of turkeys, geese, ducks and other fowl and since 1996, revenues from the sale of chicks from hatcheries and hatching eggs.
- **dairy products and subsidies:** revenues for milk and cream for both fluid and industrial milk purposes, plus dairy subsidies.¹
- **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 and the AgriStability Program, including interim payments.
 - Gross Revenue Insurance Program (GRIP), now terminated.
 - government payments and other subsidies (such as hog incentive programs, acreage payments, assistance for clearing land and government grants).
 - aggregate amounts reported for subsidies, patronage dividends and reimbursements.

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 being phased out. CAIS payments will continue for a few more years since producers can make claims going back a few historical years. The CAIS program was available to producers across Canada and provided assistance to those producers who had experienced a loss of income as a result of bovine spongiform encephalopathy (BSE) or other factors. The program integrated 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 was a whole-farm program available to eligible farmers regardless of the commodities they produced.

- insurance proceeds from programs (private and government) for crops and livestock due to adverse weather conditions, disease or other reasons.

Exclusions: Net Income Stabilization Account (NISA) withdrawals³ are not included in program payments for unincorporated farms. NISA withdrawals are included for incorporated farms.

In 2007, federal, provincial, and territorial Ministers of agriculture agreed to *Growing Forward*—a market-driven vision for Canada's agriculture, agri-food and agri-based products industry in every region of the country. As part of *Growing Forward*, a new suite of business risk management programs (including AgriStability and AgriInvest) was made available. These programs replace the former Canadian Agricultural Income Stabilization (CAIS) program.

AgriStability. This is a margin-based program that provides income support when a producer experiences larger income losses. AgriStability replaces the coverage provided under CAIS for income declines of more than 15%. Payments are based on a decline in the farm's current year margin compared to an average historical margin. Payments started in the last quarter of 2007.

AgriInvest. This program replaces the coverage under CAIS for margin losses of 15% or less. Through government and farmer contributions to producer accounts, it provides producers with flexible coverage for small income declines as well as support for investments to help mitigate risks or improve market income. Benefits are calculated on the basis of Allowable Net Sales (ANS).

For the 2007 program year, producers did not have to make a deposit to receive matching government funds. This was a transition measure for 2007 AgriInvest.

As of 2008, producers can deposit up to 1.5% of their "Allowable Net Sales" annually in their AgriInvest account and receive matching government contributions. Producers are limited to ANS of \$1.5 million per year. Based on this limit, the largest matching government contribution is \$22,500.

Most primary agricultural products are included in the calculation of "Allowable Net Sales" (sales of eligible commodities minus purchases of eligible commodities), the main exception being those covered by supply management (dairy, poultry and eggs).

The AgriInvest account is comprised of two funds. Fund No. 1 holds producer deposits and Fund No. 2 contains the matching government contributions and all accumulated interest earned on both Fund 1 and Fund 2.

Producers started to receive government contributions under AgriInvest in 2008. Starting with the 2009 Taxation Data Program, withdrawals from Fund 2 by incorporated producers will be included in program payments while withdrawals by unincorporated producers will be included in off-farm income.

AgriInvest Kickstart. To assist producers in the transition to the new suite of business risk management programs, the Government of Canada provided \$600 million to kickstart AgriInvest accounts. Deposits were made to accounts based on 2.63% of a farmer's average "Allowable Net Sales" from previous years. There was a cap on average ANS of \$3 million. Based on the 2.63% payment rate, this means that a farmer's kickstart payment was capped at \$78,900.

Deposits were made to accounts in 2008 and 2009. Payments received from the AgriInvest Kickstart Program by incorporated producers will be included in program payments while payments received by unincorporated producers will be included in off-farm income.

- **total other revenues:** sum of revenues for custom work and machine rental, rental income, and miscellaneous revenues.

3. 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. 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. Withdrawals from Fund 2 by incorporated producers are included in program payments while withdrawals by unincorporated producers are included in off-farm income. The last year for NISA contributions was 2003 as the program has been replaced by CAIS. Rules to wind down NISA accounts required producers to withdraw all their funds prior to March 31, 2009.

- **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 the first class are less than the first quartile, those in the 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 Taxation Data Program

Description	NAICS	Codes available
Crop production	111 ¹	yes
Oilseed and grain farming	1111 ²	yes
Soybean farming	111110	yes
Oilseed (except soybean) farming	111120	yes
Dry pea and bean farming	111130	yes
Wheat farming	111140	yes
Corn farming	111150	yes
Rice farming	111160	no
Other grain farming	111190	yes
Vegetable and melon farming	1112	yes
Potato farming	111211 ²	yes
Other vegetable (except potato) and melon farming	111219 ²	yes
Fruit and tree nut farming	1113 ²	yes
Orange groves	111310	no
Citrus (except orange) groves	111320	no
Non-citrus fruit and tree nut farming	111330	no
Greenhouse, nursery and floriculture production	1114 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
Maple syrup and products production	111994 ⁴	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 ⁵	yes

See notes at the end of the table.

Text table 1 – continued

List of farm types available in the 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
Aquaculture	1125 ⁶	no
Aquaculture	112510 ⁶	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 Taxation Data Program in absence of detailed information on tax returns.
4. New NAICS industry for 2007.
5. Poultry hatcheries are included in TDP estimates starting with reference year 2001.
6. Not included in TDP estimates.

Appendix II

Further notes on data limitations

Impact on farm type classification

In the Taxation Data Program (TDP), some farms cannot be assigned 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 to 111130, Dry pea and bean farming, 111150, Corn farming and 111190, Other grain farming, respectively. Hay farms and farms growing grass seed, which are included in the industry group 1119, Other crop farming, should have been classified to 111940, Hay farming and 111999, All other miscellaneous crop farming, respectively. In the 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.)
- Depending on the type of tax returns, taxfilers may not have to provide detailed information on fruits and vegetables when filling out their tax returns. As a result, 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 TDP. However, until the 2000 reference year, watermelons were included with fruits. This misclassification, coupled with the fact that the sale of 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 TDP to make a distinction between the 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 included in Other vegetable (except potato) and melon farming (111219) and those in the second, in All other miscellaneous crop farming (111999). In the 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. NAICS Canada classifies these farms to 111219, Other vegetable (except potato) and melon farming, and to 111419, Other food crops grown under cover, respectively. In the 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 an underestimation of the number of farms classified in Other vegetable (except potato) and melon farming (111219).

- In the TDP, there is only one commodity code for exotic poultry, such as emu and ostrich, which also includes other animals, such as horses, ponies and dogs. 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 their proper NAICS industry or national industry code. This has no impact on the farm types presented in this publication however, since these farms are included within appropriate standard farm types.¹ Consider the following examples: 1) Data for the different types of grains and oilseeds (wheat, oats, soybeans, etc.) were imputed to a greater extent for the data years 1996 to 2004 since the unincorporated source of electronically filed taxation data had no breakdown of grains and oilseeds available. This may have resulted in an overestimation or underestimation of some national industries (e.g., Soybean farming [111110] or Wheat farming [111140]). However, this had no impact upon the industry group 1111, Oilseed and grain farming. 2) Most 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 classified to 111419, Other food crops grown under cover, 111421, Nursery and tree production, and 111422, Floriculture production, respectively. In the TDP, farms in these three types of production are classified to 1114A, Nursery, floriculture and other greenhouse production. This has no impact upon 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 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 emu and ostrich 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 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.

- **Canadian Farm Financial Database (CFFD)**

The **CFFD** is an easy-to-use tool which provides the means to evaluate agriculture policies and programs as well as analyze the viability, stability and competitiveness of farm businesses. This web-based product is a comprehensive and timely database of administrative and survey sources of agricultural statistics, containing thousands of cross-classified data series, spanning two decades. The database offers:

- detailed 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 seeded area and livestock inventories.

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

The publication **Canadian Farm Financial Database (CFFD)** (21F0001X, free) is available from the *Key resource* module of our website (www.statcan.gc.ca) under *Publications*.

- **Customized requests**

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

- Those interested in learning more about the Whole Farm Database (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. 21F0005G, is also available for free from the *Key resource* module of our website under *Publications*.

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

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