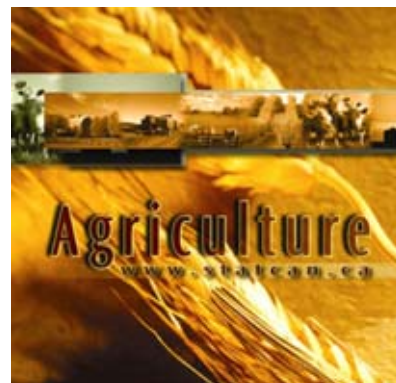


Statistics on Revenues and Expenses of Farms

2008



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November 2010

Catalogue no. 21-208-X

ISSN 1712-4794

Frequency: Semi-Annual

Ottawa

Cette publication est également disponible en français.

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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.

Acknowledgements

This publication was prepared by the Agriculture Division of Statistics Canada under the general direction of **Jeffrey Smith**, Director and **Martin Beaulieu**, Chief, Whole Farm Data Projects Section. The publication was prepared by Lina Di Piéto, also from the Whole Farm Data Projects Section.

Special thanks are extended to Ping Chen, Linda De Montigny, Patricia Dow, Donna Faghali, Véronique Julien, Daniel Michaud, the staff from the Taxation Data Unit, Agriculture Division, Peter Xiao from Business Survey Methods Division, and the CANSIM and Smart Publishing teams from Dissemination Division, for their support and contribution to this publication.

Finally, the contribution of Agriculture and Agri-Food Canada to the realization of this publication is also gratefully acknowledged.

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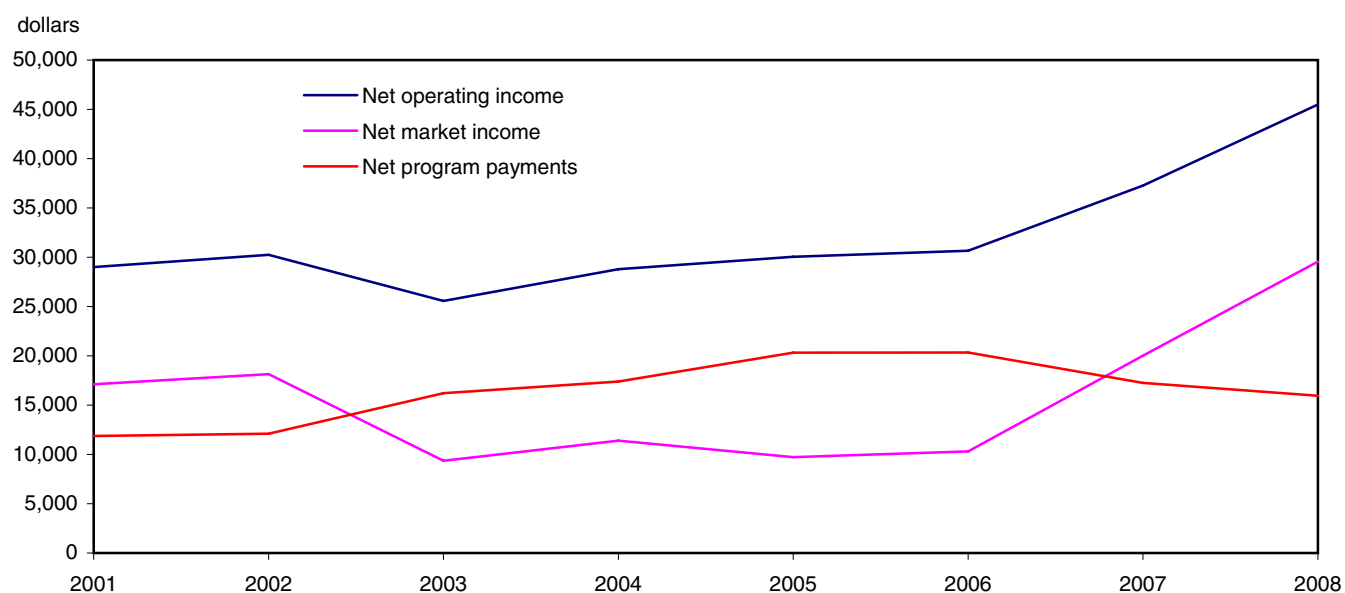
Highlights

The estimates presented in this publication cover both unincorporated farms and communal farming organizations with gross operating revenues of \$10,000 or more and incorporated farms with gross operating revenues of \$25,000 or more.

- Average net farm operating income of Canadian farms grew 22.1% from 2007 to \$45,495 in 2008, according to taxation records. Once adjusted for capital cost allowance (CCA), average net farm operating income of these farms increased during this period to \$20,349.
- Average net market income—defined as total operating revenues minus total operating expenses minus net program payments—rose 47.6% to \$29,551 in 2008. The rise in average revenues from grain and oilseed sales was the main factor driving the increase. Average net program payments went down 7.6% to \$15,944. This decline was due in part to improved grain and oilseed prices.

Chart 1

Average net operating income and its components, Canada, 2001 to 2008



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

- Higher average revenues from supply-managed commodities (dairy products, poultry and eggs), cattle and calves, and net cash advances also supported the increase in average net market income. Higher average operating expenses and lower average hog revenues tempered the increase in average net market income. Average operating expenses rose in the wake of higher feed, supplement, straw and bedding expenses, crop expenses (namely fertilizer and lime, and pesticides) and net fuel expenses for machinery, truck and auto.
- Average net farm operating income of farms primarily involved in oilseed and grain farming rose for the third year in a row in 2008, up 51.9% from 2007 to \$62,261 in 2008. Largely fuelled by higher average revenues from all major grains and oilseeds, particularly wheat, canola, grain corn and barley, average net market income of oilseed and grain farms increased from \$24,673 in 2007 to \$53,285 in 2008. A good harvest and higher grain and oilseed prices helped grain and oilseed producers to cope with rising input costs.

- While grain and oilseed producers continued to benefit from strong grain and oilseed prices, many livestock producers, notably those in the beef cattle and hog sectors, continued to face serious challenges arising from high input costs and reduced livestock prices due largely to the strong Canadian dollar vis-à-vis its American counterpart in the first part of 2008. Furthermore, they faced market access challenges such as the mandatory Country-of-Origin Labelling (COOL) regulations in the United States, which created uncertainties in the livestock exports.
- Struggled with a strong dollar and increasing feed costs, beef cattle ranching and farming operations experienced a net market income loss for the sixth consecutive year, but the loss continued to shrink and went from \$3,563 on average in 2007 to \$1,723 in 2008. Average net farm operating income of these operations stood at \$13,503, up 21.6% from 2007.
- Average net farm operating income of farms primarily engaged in hog and pig farming decreased in 2008, down 59.8% to \$28,574. Largely hit by increased production costs, in particular feed grain costs, and market uncertainty, hog and pig farms saw their average net market income decline to a deficit of \$156,243 in 2008. On average, hog producers spent \$515,060 on feed in 2008, up 31.4% (or +\$123,043) from 2007. Average net program payments to hog and pig farms were up 73.9% from 2007 to \$184,818 in 2008, offsetting the loss in average net market income.
- Farms in both poultry and egg sector and dairy sector fared better as prices in supply-managed commodities increased to help cover mounting production costs. Farms involved in poultry and egg production saw their average net farm operating income increase 13.5% from 2007 to \$124,895 in 2008. Average net farm operating income of farms involved in dairy cattle and milk production continued its 12-year ascent. It was up 0.7% from 2007 to \$103,556 in 2008.
- Largely supported by higher prices, potato producers saw their average net farm operating income increase 28.3% to \$164,850. Average net operating income went up as both average net market income and average net program payments increased.
- Average net farm operating income of farms primarily engaged in other vegetable (except potato) and melon farming (-17.2%) and of those involved in fruit and tree nut farming (-13.4%) declined due to a drop in average net market income.
- After declining in 2007, average net farm operating income of greenhouse, nursery and floriculture operations rose 10.9% to \$81,560 in 2008, thanks to average net program payments. Average net market income of these operations decreased 2.3% while their average net program payments rose 29.5%.
- Average net farm operating income increased in all provinces in 2008, except in Nova Scotia (-21.8%) and British Columbia (-9.1%). Farms in Newfoundland and Labrador earned the highest average net farm operating income, followed by farms in Quebec and Alberta.
- In 2008, the average operating profit margin for all farms in Canada was 15.14%, up 1.2 percentage points from 2007. The average operating profit margin adjusted for CCA was 6.77%.
- Average operating profit margin increased in half of the provinces in 2008. The largest gain was in Saskatchewan (+3.01 percentage points), largely the result of rising grain and oilseed prices. The second largest increase was in Newfoundland and Labrador (+2.98 percentage points). Gains were also observed in Alberta (+2.55 percentage points), Prince Edward Island (+1.86 percentage points) and Ontario (+0.92 percentage points). In the other provinces, decreases in average operating profit margins ranged from 0.13 percentage points in Quebec to 3.86 percentage points in Nova Scotia. Saskatchewan reported the highest rate of return (21.52%) and British Columbia, the lowest (7.44%).

Notes to users

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 final estimates for reference year 2008 and also gives some historical perspective by displaying farm-level data back to 1999.

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.

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.

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

Introduction

Since the mid-1920s, the Agriculture Division of Statistics Canada (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 final data for the 2008 reference year. It also provides some historical perspective by displaying farm-level data back to 1999.

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, 2008

The estimates presented in this publication cover both unincorporated farms and communal farming organizations with gross operating revenues of \$10,000 or more and incorporated farms with gross operating revenues of \$25,000 or more.

Average net farm operating income advanced 22.1% in 2008

Average net farm operating income of Canadian farms grew 22.1% from 2007 to \$45,495 in 2008, according to taxation records. When taking into account capital cost allowance (CCA),¹ average net farm operating income of these farms increased during this period to \$20,349 (Text table 1). The increase was largely fuelled by higher revenues from grain and oilseed sales.

In this annual review, net farm operating income is presented as the sum of the two following components:

- **net market income:** equals total operating revenues minus total operating expenses minus net program payments.
- **net program payments:** equals program payments and insurance proceeds minus stabilization levies or fees (government levies). Net Income Stabilization Account withdrawals and AgriInvest Kickstart Program payments are not included in program payments for unincorporated farms.

In 2008, average net market income rose 47.6% to \$29,551, largely due to higher revenues from grain and oilseed sales. Higher average revenues from supply-managed commodities (dairy products, poultry and eggs), cattle and calves, and net cash advances (including any Canadian Wheat Board payments reported on statement) also supported the increase. Higher average operating expenses and lower average hog revenues tempered the increase in average net market income. Average operating expenses rose in the wake of higher feed, supplement, straw and bedding expenses, crop expenses (namely fertilizer and lime, and pesticides) and net fuel expenses for machinery, truck and auto.

Text table 1

Average net operating income and its components, all farm types, 2007 and 2008

	2007	2008	2007 to 2008
	dollars		percentage change
Average net operating income	37,267	45,495	22.1
Average net market income	20,019	29,551	47.6
Average net program payments	17,248	15,944	-7.6

Grain and oilseed revenues rose on the strength of higher prices. Annual average prices remained well above the 2007 levels as strong global demand and tight supplies continued to push prices higher throughout the first half of 2008. Then prices declined from their summer-time highs in the wake of rising stocks and the impact of the financial crisis and the economic downturn on the global demand for commodities.

1. A definition can be found in the section Data quality, concepts and methodology—Glossary.

While grain and oilseed producers continued to benefit from strong grain and oilseed prices,² many livestock producers, notably those in the beef cattle and hog sectors, continued to face serious challenges arising from high input costs and reduced livestock prices due largely to the strong Canadian dollar vis-à-vis its American counterpart in the first part of 2008. Furthermore, they faced market access challenges such as the mandatory Country-of-Origin Labelling (COOL) regulations³ in the United States, which created uncertainties in the livestock exports.

On the other hand, price increases for dairy products, poultry, and eggs helped offset rising input costs.

Average operating expenses rose 10.8% in 2008 due largely to price increases in several essential farm inputs such as fertilizer, feed and machinery fuel. The strong global demand for most agricultural commodities in the first part of 2008 resulted in a surge in prices.

Crude oil prices, which increased rapidly in 2007, continued their ascent in the first half of 2008 to peak at US\$145 per barrel in the second week of July, causing a ripple effect throughout the economy. In August, crude oil prices started to decline rapidly and ended the year at US\$36.80 per barrel, in the face of the global economic crisis. On average, crude oil prices reached US\$94.04 per barrel in 2008 compared with US\$66.52 in 2007.⁴ With the rising crude oil prices, prices for diesel, fertilizer and heating fuel went up significantly.

Average net machinery fuel expenses increased 23.2% with diesel fuel prices rising 46.2% in the first three quarters of 2008 compared with the same period in 2007, according to the Industrial Product Price Index (IPPI).⁵ Prices went down during the fourth quarter as global demand fell with the onset of the financial crisis and the economic downturn. However, most farm usage occurred prior to this time. On average, diesel fuel prices went up 33.9%⁶ in 2008.

Average fertilizer expenses rose 21.4% with fertilizer prices increasing sharply for most of the year before retreating at the end of the year. On average, fertilizer prices rose 51.4%⁷ in 2008 according to IPPI. Strong global demand, supported by favourable crop prices, along with higher energy prices and limited fertilizer supplies contributed to push up fertilizer prices in 2008.⁸

Most feed grain prices followed a similar pattern with prices peaking in the summer and declining in the final quarter. Double-digit annual increases in prices were posted for feed grains in 2008.⁹ On average, Canadian farmers spent 20.1% more in feed in 2008.

2. Unless otherwise indicated, all trends related to commodity prices and marketings are based on data extracted from the Farm Cash Receipts Unit Database. This database was developed by the Farm Income and Prices Section of Agriculture Division, Statistics Canada. Price refers to the average price received by farmers for the sales of agricultural commodities at the first transaction point. Marketed production refers to total quantity of a particular commodity sold on the domestic or the international market. For grains, it refers to total quantity of grains delivered to be sold on the domestic or the international market. Data on prices and marketings are as of May 25, 2010.
3. As part of the U.S. *Food, Conservation and Energy Act of June 2008 (2008 Farm Bill)*, the United States passed legislation imposing mandatory country-of-origin labelling for beef, pork, lamb, chicken and goat meat, and certain perishable commodities sold at retail outlets in the United States. This legislation was implemented on September 30, 2008, on the basis of an Interim Final Rule, which was replaced by a Final Rule that came into force on March 16, 2009. COOL provisions for fish and shellfish have been in place since 2005. According to this new legislation, only meat derived from an animal that is exclusively born, raised and slaughtered in the United States can be designated as "Product of the U.S." A mixed country of origin labelling is required in all other cases. For meat derived from animals of different national origins, the label must indicate the country or countries involved. For example, meat from animals born and raised in Canada but imported by US packers for slaughter should be labelled as "Product of Canada and U.S." Both packers and retailers must keep records of the origin of animals. Mandatory requirements to label products with their country of origin are imposing additional costs at each stage of the production process, from feedlots to processing/packing to retailing. For example, American processors/packers have to segregate Canadian animals and the meat derived from these animals at their facilities, which involved additional costs. Due to these additional costs, some processors/packers do not buy Canadian animals, buy them only on certain days or buy them at a discounted price. Provisions requiring firms to track and notify customers of the country of origin of meat and other agricultural products at each major stage of production impose costs on integrated North American supply chains and reduce competitiveness in both Canada and the United States. COOL has created confusion and uncertainty for livestock industries in both countries. Source: Department of Foreign Affairs and International Trade. *Canada Requests WTO Panel on U.S. Mandatory Country-of-Origin Labelling*, Media Room, News Release No. 296, October 7, 2009.
4. U.S. Energy Information Administration data, *August 2010 Monthly Energy Review*, August 31, 2010.
5. The Industrial Product Price Index (IPPI) reflects the prices that producers in Canada receive as the goods leave the plant gate. It does not reflect what the consumer pays. Unlike the Consumer Price Index, the IPPI excludes indirect taxes and all the costs that occur between the time a good leaves the plant and the time the final user takes possession of it, including the transportation, wholesale, and retail costs.
6. Source: Statistics Canada, Industry price indexes for electrical and communication products, non-metallic mineral products, petroleum and coal products, Diesel fuel, monthly (index, 2002=100), CANSIM table 329-0065.
7. Source: Statistics Canada, Industry price indexes for chemical products and miscellaneous manufactured products, Fertilizers, monthly (index, 2002=100), CANSIM table 329-0067.
8. Source: Agriculture and Agri-Food Canada, Economic and Market Information, *Farm Performance and Income, Outlook*, 2008 Farm Income Forecast, February 2009.
9. Source: Statistics Canada, non-Board grain prices derived from the Farm Cash Receipts Unit Database.

In the first part of 2008, the Canadian dollar hovered near parity with the U.S. dollar. It began to depreciate in August, reaching 77 cents U.S. in early December before closing the year at 82 cents U.S.¹⁰ While the Canadian dollar had depreciated by 19% against the U.S. dollar by the end of 2008 (based on the Bank of Canada's monthly noon spot rate),¹¹ the average annual level of the loonie rose 0.6 cents (U.S.) in 2008.¹² A strong Canadian dollar affected Canadian farmers, particularly those who exported their products to the United States and that were paid on the basis of prices fixed in US dollars. The value of the Canadian dollar in relation to the US greenback has the effect of reducing or increasing the corresponding prices in Canadian dollars. Consequently, the relative weakness of the US dollar in relation to the Canadian dollar in the first part of 2008 had the effect of deflating their Canadian dollar equivalent prices and consequently, reducing their revenues.

The effect of the key issues that affected the Canadian agricultural sector in 2008 can be well illustrated by comparing the shares of farms that experienced negative net market income in 2007 and 2008. The largest increase in the share of farms with loss in net market income was again registered in the hog sector and the largest decrease, in the oilseed and grain sector (Text table 2).

Text table 2
Share of farms with negative net market income by type of farm, 2007 and 2008

	2007	2008	Variation
	percentage share		percentage points
Oilseed and grain farming	32.9	25.4	-7.5
Potato farming	36.7	39.8	3.1
Other vegetable (except potato) and melon farming	32.2	36.3	4.1
Fruit and tree nut farming	37.6	41.5	3.9
Greenhouse, nursery and floriculture production	32.8	33.8	1.0
Other crop farming	38.9	38.9	0.0
Beef cattle ranching and farming, including feedlots	57.8	53.1	-4.7
Dairy cattle and milk production	8.2	8.6	0.4
Hog and pig farming	56.4	66.5	10.1
Poultry and egg production	19.8	20.4	0.6
Other animal production	59.6	60.7	1.1
Total	40.7	37.0	-3.7

Two-thirds of farms in the hog sector reported a net market income loss in 2008. Their average loss stood at \$277,776 in 2008 compared to \$152,258 in 2007. In 2008, these farms received \$250,768, on average, in program payments and insurance proceeds. While the share of farms with loss decreased in the oilseed and grain sector, their average loss increased from \$28,416 in 2007 to \$31,104 in 2008.

Average net program payments to all farm types were down 7.6% in 2008 to \$15,944. This decline was largely driven by the termination of the Canadian Agricultural Income Stabilization (CAIS) Inventory Transition Initiative, which was implemented in 2006, and declines in payments from provincial stabilization programs for crops and from the Cost of Production Payment Program; the latter helped non-supply managed commodities producers with the rising cost of production. Cushioning the decrease were payments made under the new AgriStability and AgriInvest Kickstart programs.¹³ These programs supported producers in sectors that were most affected by adverse economic conditions. The federal government's Cull Breeding Swine Program also contributed to support producers in 2008.

In 2008, average net farm operating income ranged from a deficit of \$2,430 for farms earning between \$10,000 and \$49,999 in revenue to a profit of \$230,955 for farms earning \$500,000 and over.

10. Source: Statistics Canada, Foreign exchange rates in Canadian dollars, daily, Canada; United States dollar, noon spot rate (dollars), CANSIM table 176-0067.

11. Source: Statistics Canada, Foreign exchange rates in Canadian dollars, monthly, Canada; United States dollar, noon spot rate, average (dollars), CANSIM table 176-0064.

12. Source: Statistics Canada, Canadian Economic Observer, catalogue no. 11-010-X, Interest rates and exchange rates (Table 11-1), December 2009.

13. In the Taxation Data Program, payments received from the AgriInvest Kickstart Program by incorporated producers are included in program payments while payments received by unincorporated producers are included in off-farm income.

In 2008, the average operating margin¹⁴ for all Canadian farms was 15.1 cents per dollar of revenue, up from 13.9 cents in 2007. By revenue class, operating margins ranged from a deficit of 9.5 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to a profit of 20.0 cents for farms with revenues between \$250,000 and \$499,999.

Average net farm operating income of oilseed and grain farms rose for the third consecutive year in 2008

Average net farm operating income of farms primarily involved in oilseed and grain farming rose for the third year in a row in 2008, up 51.9% from 2007 to \$62,261 (Text table 3). Adjusted for CCA, average net operating income of these farms rose to \$34,288 in 2008.

Text table 3

Average net operating income and its components, oilseed and grain farming, 2007 and 2008

	2007	2008	2007 to 2008
	dollars		percentage change
Average net operating income	40,997	62,261	51.9
Average net market income	24,673	53,285	116.0
Average net program payments	16,324	8,976	-45.0

Largely fuelled by higher average revenues from all major grains and oilseeds, particularly wheat, canola, grain corn and barley, average net market income of oilseed and grain farms increased from \$24,673 in 2007 to \$53,285 in 2008. Higher average revenues from net cash advances also contributed to push average net market income up. Increased crop expenses, namely fertilizer and lime, and pesticides accounted largely for the rise in average operating expenses. However, a good harvest¹⁵ and higher grain and oilseed prices helped grain and oilseed producers to cope with rising input costs.

Grain and oilseed revenues rose on the strength of higher prices. Grain and oilseed prices, which began to climb in the fall of 2006, peaked in mid-2008 and then eased with good crop prospects. During the first part of 2008, prices found support from continued demand, tight global supplies and uncertainty over new-crop production resulting from adverse weather growing conditions ranging from dry conditions in the Prairie provinces¹⁶ to flooding in the United States Midwest. Then, prices declined from their summer-time highs in the wake of rising stocks due to increased production in 2008 and volatility in the global financial and economic markets. On average, grain and oilseed prices remained well above 2007 levels. Prices of grains and oilseeds in the world market were also on the rise in the first

14. A definition can be found in the section Data quality, concepts and methodology—Glossary.

15. In 2008, Canadian oilseed and wheat production increased significantly from 2007 levels, while production of grain corn and oats declined, due to lower seeded area. Canola production reached a record high of 12.6 million metric tonnes, up 31.7% from the previous record of 9.6 million metric tonnes set in 2007. The increase was the result of record yields and harvested area. Favourable weather in the Prairies, where 99% of canola is produced, boosted yields. Production of dry field peas in the Prairies also reached a record high of 3.6 million metric tonnes, up 21.7% from 2007, due to record harvest area and robust yields. Soybean production rose 23.7% to 3.3 million metric tonnes, slightly short of the 2006 record output of 3.5 million metric tonnes. Quebec farmers harvested a record amount of soybean due to a record harvest area while in Ontario, higher yields boosted production. All wheat production rose a sharp 42.7% from 2007 to 28.6 million metric tonnes with record yields and a larger harvested area. Production of grain corn and oats declined despite record yields. Grain corn production dropped 9.1% from the 2007 record level, to 10.6 million metric tonnes. Source: Statistics Canada, Estimated areas, yield, production and average farm price of principal field crops, in metric units, annual, CANSIM table 001-0010.

16. In the spring, crop reports had indicated that seeding in Canada was progressing well but concerns on the upcoming growing season and production had been raised due to dry conditions in the Prairies. In the United States, cool, wet weather had raised concerns over delayed spring seeding. Source: Statistics Canada, Farm Product Price Index, catalogue no. 21-007-X, June 2008, vol. 8, no. 6. Planting conditions varied in the spring in the Prairie provinces but progressed well. At the beginning of June, planting was almost complete, with unseeded pockets remaining in mainly northern areas. Dry areas and some frost damage in Saskatchewan and cool weather in some parts of Manitoba required some replanting while wet weather contributed to some minor delays in Alberta. In Ontario and Quebec, planting was also almost completed at the beginning of June, but cool, damp conditions slowed progress. Source: Statistics Canada's *The Daily*, Preliminary estimates of principal field crop areas, June 24, 2008. The fall harvest was slightly ahead of time and crop quality was above average. Cool and wet conditions that prevailed in early fall held back the harvest but little frost damage and improved conditions allowed progress to end up slightly ahead of normal. Source: Statistics Canada's *The Daily*, November estimates of production of principal field crops, 2008, December 4, 2008.

quarter of 2008 and then fluctuated between April and August due to factors associated with market expectations and production. As in the Canadian domestic markets, they started falling in the third quarter of 2008.¹⁷

Grain prices¹⁸ and oilseed prices received by producers in 2008 were respectively 21.7% and 36.9% above the 2007 levels. However, in December 2008, grain prices¹⁹ were 29.4% below the record level set in June 2008 and oilseed prices were 24.6% below the record high hit in July 2008.

Average net program payments to oilseed and grain farms decreased to \$8,976, down 45.0% from 2007.

In 2008, average net farm operating income for oilseed and grain farms ranged from \$1,989 for farms earning between \$10,000 and \$49,999 in revenue to \$290,813 for farms earning \$500,000 and over.

In 2008, the average operating margin for oilseed and grain farms yielded 24.3 cents per dollar of revenue, up from 20.5 cents in 2007. The smallest farms reported lower operating margins compared to larger farms, reflecting the relative efficiencies inherent in large scale operations. In 2008, 26.9 cents of every dollar of revenue earned by farms with revenues of \$500,000 and over went to the farm compared to 7.1 cents for farms with revenues between \$10,000 and \$49,999.

Struggled with a strong dollar and increasing feed costs, beef cattle ranching and farming operations registered another average net market income loss

Average net farm operating income of beef cattle farms increased for the second consecutive year in 2008. It stood at \$13,503, up 21.6% from 2007. These farms experienced a net market income loss for the sixth consecutive year, but the loss continued to shrink and went from \$3,563 on average in 2007 to \$1,723 in 2008 (Text table 4). Once adjusted for CCA, average net operating income went from a deficit of \$1,984 in 2007 to a profit of \$234 in 2008.

Text table 4

Average net operating income and its components, beef cattle ranching and farming, 2007 and 2008

	2007	2008	2007 to 2008
	dollars		percentage change
Average net operating income	11,106	13,503	21.6
Average net market income	-3,563	-1,723	51.6
Average net program payments	14,669	15,225	3.8

Higher average revenue from cattle and calf sales, which offset the increase in feed expenses, was the main contributor to the improvement in average net market income of beef cattle farms. Higher revenues from custom work and machine rental and from grain and oilseed sales also supported the rise. Average revenues from cattle and calf sales increased 5.4%, a higher pace than the 1.1% rise in total revenues from cattle and calf sales registered by farms in the cattle sector. This can partly be explained by a decrease in the number of small farms with revenues of \$10,000 to \$49,999 (-1,420 farms or -4.9%) while the number of very large farms with revenues of \$500,000 and over remained unchanged. In 2007 and 2008, 53% of beef cattle farms were in the first group and they accounted for approximately 6% of cattle and calf sales while only 5% of farms were in the second group, accounting for about 70% of sales.

Revenues from cattle and calf sales increased in 2008, with record marketings and lower prices.

Revenues from cattle and calf sales rose as more animals were shipped to the United States; exports of live animals were up 13.2% from 2007, to 1.6 million head. The rise in marketings more than offset the decline in cattle and calf

17. Source: Saha, Bishnu and Verna Mitura, 2009. *Canadian Agriculture in 2008: An Overview of Key Events*, VISTA on the Agri-Food Industry and the Farm Community. Ottawa: Statistics Canada, Catalogue no. 21-004-X.

18. Source: Statistics Canada, Farm Product Price Index (FPPI), annual (index, 1997=100), CANSIM table 002-0022.

19. Source: Statistics Canada, Farm Product Price Index (FPPI), monthly (index, 1997=100), CANSIM table 002-0021.

prices. Higher revenues from domestic slaughter, due to higher marketings and prices, also contributed to pull up total cattle and calf revenues. The number of cattle sold for domestic slaughter rose slightly from 2007 but was 13.5% lower than the record of 4 million head set in 2004.

Profits were adversely affected by rising input costs, due partly to higher feed grain prices and market uncertainty, and reduced market prices resulting from the strong Canadian dollar vis-à-vis its American counterpart in the first part of 2008. As the year advanced, the Canadian dollar weakened and the cost-price relationship improved with the decline in grain prices. Also, the U.S. Mandatory Country-of-Origin Labelling created an uncertain marketplace for Canadian producers. COOL regulations led to some production uncertainty within the feeders and fed cattle markets.²⁰

In the first half of 2008, international exports of cattle and calves were up 45.8% compared to the same period in 2007. Among the factors behind the increase in exports were the reopening of the American border to live animal exports over 30 months of age on November 19, 2007 and higher feed costs. As feed costs continued their progression, cattle exports to the U.S. remained strong as the economics of finishing these animals in this country supported the movement. The COOL regulations in the *U.S. Farm Bill*, while not yet law at that time, may have had some impact on cattle being imported onto U.S. feedlots. Animals which were in the United States as of July 15, 2008 were considered to be American for purposes of country of origin.²¹

International exports of live cattle and calves fell 11.8% in the second half of 2008. Following the implementation of the COOL legislation on September 30, 2008, on the basis of an Interim Final Rule, exports of live cattle and calves dropped 28.8% in the fourth quarter of 2008 compared with the same period in 2007.

In 2008, prices for cattle and calves sold in domestic (-6.6% and -6.0% respectively) and international (-4.6% and -8.0% respectively) markets went down. Prices for slaughter cattle and calves were 2.0% and 1.5% respectively above the 2007 levels.

In 2008, average net farm operating income for beef cattle ranching and farming operations varied from a deficit of \$4,235 for small farms with revenues between \$10,000 and \$49,999 to a profit of \$164,651 for large farms with reported revenues of \$500,000 and over.

In 2008, the average operating margin was 6.2 cents per dollar of revenue, up from 5.4 cents in 2007. By revenue class, operating margins ranged from a deficit of 16.7 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to a profit of 13.7 cents for farms with revenues between \$100,000 and \$249,999. The largest farms (\$500,000 and over), which tend to be feedlots operating on high volume and low margins, had operating margins that averaged 6.0 cents.

Falling hog prices and increased production costs continued to squeeze profit margins of hog and pig farms

Average net farm operating income of farms primarily engaged in hog and pig farming decreased in 2008, down 59.8% to \$28,574 (Text table 5). Adjusted for CCA, average net operating income of these farms went from a profit of \$11,080 in 2007 to a deficit of \$32,439 in 2008.

20. Source: Statistics Canada, Cattle Statistics, Catalogue no. 23-012, vol. 8, no.1.

21. Source: Statistics Canada, Cattle Statistics, Catalogue no. 23-012, vol. 7, no.2.

Text table 5

Average net operating income and its components, hog and pig farming, 2007 and 2008

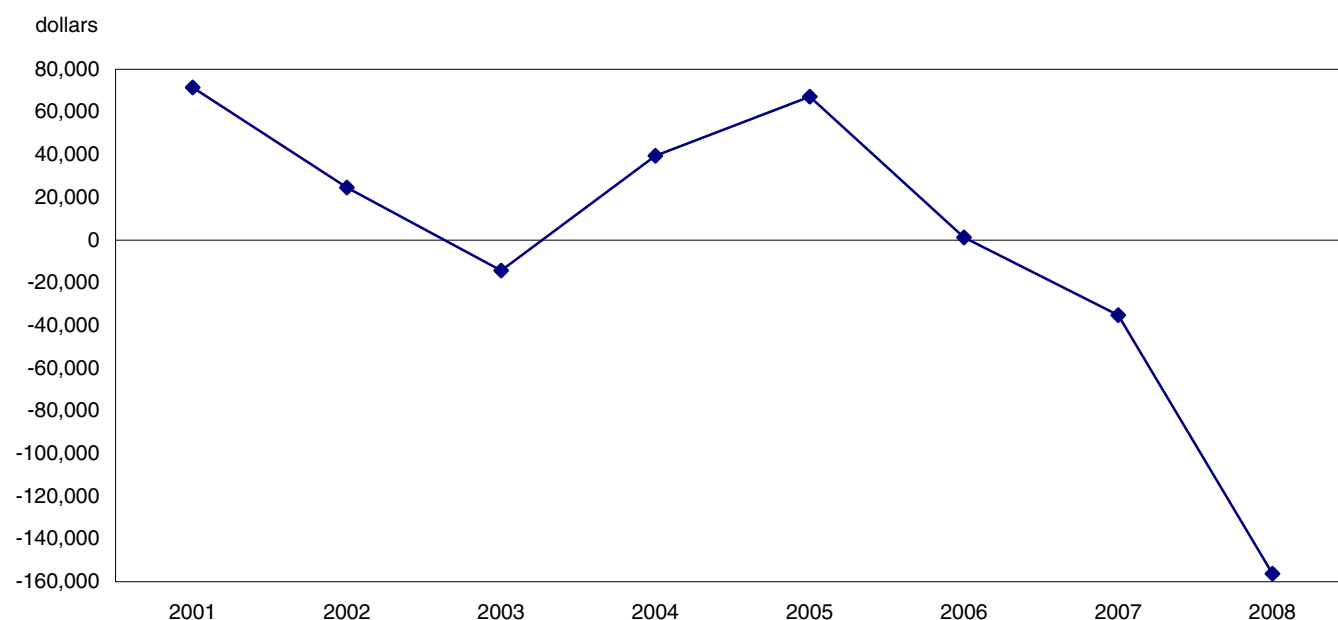
	2007	2008	2007 to 2008
	dollars		percentage change
Average net operating income	71,111	28,574	-59.8
Average net market income	-35,178	-156,243	-344.1
Average net program payments	106,289	184,818	73.9

As can be seen in Chart 1, average net market income of hog and pig farms receded for the third consecutive year in 2008. Largely hit by increased production costs, in particular feed grain costs, and market uncertainty, hog and pig farms saw their average net market income decline to a deficit of \$156,243 in 2008. On average, hog producers spent \$515,060 on feed in 2008, up 31.4% (or +\$123,043) from 2007. Other factors in the rise of average operating expenses were hog purchases, miscellaneous expenses, marketing expenses and custom work and machine rental expenses.

Average revenues from hog sales registered by farms specialized in hog production increased 5.6% but this trend does not reflect the trend observed for total revenues from hog sales, which went down 6.6%. This can partly be explained by a larger decrease in the number of farms with revenues of \$10,000 to \$249,999 (-285 farms or -20.2%) than in the number of farms with revenues of \$250,000 and over (-220 farms or -7.5%).

Chart 1

Average net market income, hog and pig farming, 2001 to 2008



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

Revenues from live hog exports went down as both prices and marketings fell from 2007 levels. The number of hogs marketed internationally fell to 9.3 million head from the record high of 10 million head set in 2007. In the first half of 2008, international exports of hogs were up 8.3% compared to the same period in 2007 as hog producers exported a record 2.9 million head in the first quarter. With rising feed costs, many hog producers shifted from farrow-finish operations to farrowing operations. This led them to export their hogs, mainly weaners to the

United States, at a strong pace in the first quarter of 2008.²² In the second half of 2008, international exports of live hogs fell 20.3% compared with the same period in 2007. Following the implementation of the COOL legislation on September 30, 2008, exports dropped 28.4% in the fourth quarter of 2008 compared with the same period in 2007.

While revenues from hog exports declined, revenues from domestic slaughter hogs increased due to higher marketings. After declining since the record level of 22.9 million head set in 2004, domestic slaughter rose to 21.6 million head in 2008. Slaughter hog prices remained almost unchanged compared with 2007. Prices for hogs sold in domestic and international markets declined 1.1% and 8.4% respectively between 2007 and 2008.

Strong hog production in the U.S. and a high Canadian dollar contributed to maintain low hog prices in 2008. Hog prices have been struggling to improve from lows reached in late 2007, when producers faced rising feed grain costs, a higher Canadian dollar and abundant North American hog supplies.

Rising input costs, due partly to higher feed grain prices and market uncertainty, and soft slaughter prices continued to squeeze hog producers' profit margins in 2008. The cost-price squeeze faced by these operators along with the implementation of U.S. COOL legislation and the uncertainty over market conditions have led to farm restructuring and barn and farm closures. Provinces that relied on exports to the US or that lost slaughter capacity were most affected.²³ With low or even negative profit margins, producers are leaving the industry. In 2008, many hog producers also took advantage of the federal Cull Breeding Swine Program²⁴ to reduce the size of their breeding herd. At January 1, 2009, Canadian hog producers had reported their inventories at 12.2 million, down 11.8% from the previous year.²⁵

The financial pressure exerted on hog producers can better be illustrated using a ratio of hog price to feed cost.²⁶ The higher the ratio the better the situation is for hog producers. The average Ontario hog-corn ratio stood at 10.4 in the first half of 2008 before rising to 13.1 in the second half. On average, the Ontario hog-corn ratio was 11.7 in 2008, down from the level of 15.3²⁷ registered in 2007 and well below the previous ten-year average (1998 to 2007) of 22.5. The hog-barley ratio in Alberta dropped from 14.3 in 2007 to 12.5 in 2008.

Average net program payments to hog and pig farms were up 73.9% from 2007 to \$184,818 in 2008, offsetting the loss in average net market income.

In 2008, average net farm operating income of hog and pig farms ranged from a deficit of \$6,845 for farms with revenues between \$10,000 and \$49,999 to a profit of \$39,846 for farms with revenues of \$500,000 and over.

In 2008, hog and pig farms reported an average operating margin of 2.3 cents per dollar of revenue, down from 6.5 cents in 2007. As with most farm types, there was variability in profitability across revenue classes. Operating margins ranged from a deficit of 26.7 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to a profit of 11.0 cents for farms with revenues between \$100,000 and \$249,999. The largest farms (\$500,000 and over) had operating margins that averaged 1.8 cents, down 4.3 cents from 2007.

22. Source: Statistics Canada, Hog Statistics, Catalogue no. 23-010, vol. 7, no.2.

23. Source: Statistics Canada, Hog Statistics, Catalogue no. 23-010, vol. 8, no.2.

24. The purpose of this federally funded program, administered by the Canadian Pork Council, was to a) enable an accelerated cull of breeding swine in Canada in order to achieve an overall reduction of 10% of Canada's total breeding stock and to enable some hog producers to downsize, and b) to assist hog producers to address the current market situation of low hog prices, higher feed grain costs and a stronger Canadian dollar by helping to return the industry to a competitive position. The program was launched on April 14, 2008 and included a cull period from November 1, 2007 to November 30, 2008. Producers were eligible to receive a per head payment for each animal slaughtered (\$225 per breeding swine culled after April 14, 2008) as well as reimbursement for slaughter and disposal costs. (A payment of \$225 less selling price was available for approved producers that sold animals from November 1, 2007 to April 13, 2008.) Producers had to agree to empty at least one barn, and not restock for a three year period. Source: Agriculture and Agri-Food Canada, Cull Breeding Swine Program, Program Overview.

25. Source: Statistics Canada, Number of hogs on farms at end of quarter, quarterly (head), CANSIM table 003-0004.

26. A different approach to gauge profitability in the hog industry is to use prices. As feed is the major input for hog production, the ratio of hog-to-feed grain prices is often a good indicator of profitability.

27. This means that with the market return for every 100 pounds of pork, hog producers could buy 11.7 bushels of corn in 2008 compared with 15.3 bushels in 2007.

Average net operating income on the rise for most of the other farm types

With the exception of farms primarily engaged in other vegetable (except potato) and melon farming, and in fruit and tree nut farming, other farm types in the horticulture sector and those in the supply-managed sector posted growth in average net operating income in 2008.

Supply-managed sector

Farms in both poultry and egg sector and dairy sector fared better as prices in supply-managed commodities increased to help cover mounting production costs.

After declining in 2006, average net farm operating income of poultry and egg farms increased for the second consecutive year in 2008

Average net farm operating income of poultry and egg farms rose for the second year in a row in 2008, up 13.5% to \$124,895 (Text table 6). Adjusted for CCA, average net operating income went up 17.3% to \$76,002.

Text table 6

Average net operating income and its components, poultry and egg production, 2007 and 2008

	2007	2008	2007 to 2008
	dollars		percentage change
Average net operating income	110,075	124,895	13.5
Average net market income	99,741	112,128	12.4
Average net program payments	10,334	12,767	23.5

Average net market income went up 12.4% from 2007 to \$112,128 in 2008. Higher average revenues from the sales of poultry and egg products and, to a lesser extent, from the sales of grains and oilseeds, outpaced the rise in average operating expenses, which was led by higher average livestock expenses (mainly feed, supplements, straw and bedding, and poultry purchases). Revenues from poultry and egg products rose in the wake of higher prices and marketings.

Average net program payments to farms primarily engaged in poultry and egg production rose 23.5% from 2007 to 2008.

In 2008, average net farm operating income for poultry and egg farms varied from \$237 for farms earning between \$10,000 and \$49,999 in revenue to \$210,810 for farms earning \$500,000 and over.

In 2008, poultry and egg farms reported an average operating margin of 12.0 cents per dollar of revenue, a marginal decrease from 12.3 cents in 2007. Operating margins ranged from 1.1 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to 16.4 cents for farms with revenues between \$50,000 and \$99,999.

Average net farm operating income of farms in the dairy sector continued to advance in 2008, albeit at a slower pace than in 2007

Average net farm operating income of farms involved in the dairy sector continued a steady ascent that began in 1996. It rose 0.7% from 2007 to \$103,556 in 2008, a slower pace than in 2007 (7.3%) (Text table 7). Adjusted for CCA, average net operating income of dairy farms edged down 2.3% from 2007 to \$55,833 in 2008.

Text table 7

Average net operating income and its components, dairy cattle and milk production, 2007 and 2008

	2007	2008	2007 to 2008
	dollars		percentage change
Average net operating income	102,842	103,556	0.7
Average net market income	91,596	95,644	4.4
Average net program payments	11,245	7,912	-29.6

The average net market income in the dairy sector reached \$95,644 in 2008, up 4.4% from 2007. The growth between 2007 and 2008 was fuelled by higher revenues from the sales of dairy products and, to a lesser extent, from the sales of grains and oilseeds and the sales of cattle and calves. Revenues from milk and cream rose on the strength of an increase in average prices.

Average net program payments to farms primarily engaged in dairy cattle and milk production fell 29.6% from 2007 to 2008.

Average net operating income varied from \$6,545 for farms earning between \$10,000 and \$49,999 to \$210,986 for farms earning \$500,000 and over. In terms of profitability, farms earning between \$50,000 and \$99,999 reported the highest average operating margin at 27.4 cents per dollar of revenue. Farms in the highest revenue class (\$500,000 and over) reported the lowest average operating margin, at 21.1 cents per dollar of revenue. Overall, average operating margin of dairy farms was 22.1 cents per dollar of revenue in 2008, down from 23.5 cents in 2007.

Horticulture sector**Largely supported by higher prices, potato producers saw their average net farm operating income increase in 2008**

Average net farm operating income of potato farms increased 28.3% from 2007 to \$164,850 in 2008 (Text table 8). Average net operating income went up as both average net market income and average net program payments increased. Adjusted for CCA, average net operating income of potato farms more than doubled, up 118.2% to \$72,197 in 2008.

Text table 8

Average net operating income and its components, potato farming, 2007 and 2008

	2007	2008	2007 to 2008
	dollars		percentage change
Average net operating income	128,535	164,850	28.3
Average net market income	65,716	83,315	26.8
Average net program payments	62,818	81,535	29.8

Average net market income of potato farms increased 26.8% from 2007 to \$83,315 in 2008, as the rise in revenues from potato sales, and grain and oilseed sales outstripped increased production costs, namely, fertilizer and lime, net fuel expenses, paid salaries, and pesticides.

Potato revenues went up on the strength of an increase in average prices. Average marketings remained almost constant from 2007. Potato prices rose 12.7%²⁸ from 2007 to 2008 as the downward trend in year-over-year

28. Source: Statistics Canada, Farm Product Price Index (FPPI), annual (index, 1997=100), CANSIM table 002-0022.

price changes that had started in the fall of 2006, when Canada harvested the best yielding potato crop in history, reversed in March 2008.²⁹ Among factors contributing to the increase in prices have been increased contract prices for processing potatoes and the efforts made by the potato industry to align supply and demand in order to reduce adverse effects of oversupply on market prices. To meet this objective, area planted with potatoes has been declining in Canada since 2003. In 2008, area seeded decreased by 4.8% from the year before. A 5.5% reduction in harvested area combined with a 0.4% decrease in yields led to a 5.8% drop in production.³⁰ Between 2003 and 2008, the area seeded with potatoes declined 17.0%. The expansion of the Canadian potato industry is highly correlated with the fluctuation of the Canadian dollar value vis-à-vis the U.S. dollar value. Fluctuations in the currency exchange rate and the demand for frozen products largely supported the expansion of the Canadian potato industry, principally during the period from 1993 to 2002 when the value of the Canadian dollar was low. But since 2003, the rate of expansion has slowed with a strong Canadian dollar. Reduced demand for processing potatoes, increased transportation costs and acreage reduction programs are other factors underlying this reduced rate of expansion.³¹

In 2008, average net farm operating income for potato farms ranged from a deficit of \$868 for small farms earning between \$10,000 and \$49,999 in revenue to a substantial profit of \$316,668 for large farms with reported revenues of \$500,000 and over.

In 2008, the average operating margin for potato farms was 16.9 cents per dollar of revenue, up from 14.4 cents in 2007. Operating margins ranged from a deficit of 3.1 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to a profit of 18.4 cents for farms with revenues between \$50,000 and \$99,999.

Increased input costs largely contributed to push down average net farm operating income of farms primarily engaged in other vegetable (except potato) and melon farming

Average net farm operating income of farms primarily engaged in other vegetable (except potato) and melon farming declined for the second consecutive year in 2008 due to a drop in average net market income. The average net operating income stood at \$40,989, down 17.2% from 2007 (Text table 9). Average net operating income adjusted for CCA fell 40.5% from 2007 to \$14,223 in 2008.

Text table 9

Average net operating income and its components, other vegetable (except potato) and melon farming, 2007 and 2008

	2007	2008	2007 to 2008
	dollars		percentage change
Average net operating income	49,498	40,989	-17.2
Average net market income	24,204	15,546	-35.8
Average net program payments	25,293	25,444	0.6

Average net market income of farms primarily engaged in other vegetable (except potato) and melon farming dropped 35.8% from 2007 to \$15,546 in 2008, as the increase in average operating expenses, which was led by higher crop expenses, miscellaneous farm expenses and net fuel expenses, outpaced the increase in average vegetable sales. Higher average revenues from grain and oilseed sales tempered somewhat the decline in average net market income.

Revenues generated from the sales of lettuce, green peas and cauliflowers increased the most. Revenues from the sale of these produces rose as both prices received and quantities sold went up. The largest decreases in revenues were posted for peppers, tomatoes and onions. The drop in revenues from the sales of peppers and tomatoes

29. Source: Statistics Canada, Farm Product Price Index (FPPI), monthly (index, 1997=100), CANSIM table 002-0021.

30. Source: Statistics Canada, Area, production and farm value of potatoes, CANSIM table 001-0014.

31. Agriculture and Agri-Food Canada, Agri-Food Trade Service, Market Information. *Canadian Horticulture Sector: Performance Overview 2008 Crop Year*.

was driven by lower prices and marketings and the decline in revenues from onion sales was due to decreased marketings.

In 2008, average net farm operating income of other vegetable and melon farms varied from \$874 for farms bringing in \$10,000 to \$49,999 in gross operating revenues to \$165,385 for those with revenues of \$500,000 and over.

In 2008, other vegetable and melon farms reported an average operating margin of 10.9 cents per dollar of revenue, down from 13.4 cents in 2007. By revenue class, operating margins ranged from 3.4 cents per dollar of revenue for farms with revenues between \$10,000 and \$49,999 to 20.4 cents for farms with revenues between \$50,000 and \$99,999.

After two years of growth, fruit and tree nut farms saw their average net farm operating income decrease in 2008

After rising two years in a row, average net farm operating income of farms primarily involved in fruit and tree nut farming declined 13.4% from 2007 to \$31,523 in 2008 (Text table 10). Average net operating income went down as the decrease in average net market income outpaced the increase in average net program payments. Once adjusted for CCA, average net operating income dropped 30.7% to \$14,635 in 2008.

Text table 10

Average net operating income and its components, fruit and tree nut farming, 2007 and 2008

	2007	2008	2007 to 2008
	dollars		percentage change
Average net operating income	36,384	31,523	-13.4
Average net market income	23,547	16,386	-30.4
Average net program payments	12,837	15,137	17.9

Average net market income of fruit and tree nut farms decreased from \$23,547 in 2007 to \$16,386 in 2008 as the rise in production costs (mainly crop expenses and paid salaries) outpaced the increase in average revenues from fruit sales.

In 2008, revenues from cranberry sales posted the largest absolute increase, trailed by revenues from the sales of grapes and raspberries. Revenues from cranberry sales rose due to higher prices and marketings. The Canadian cranberry industry continued to enjoy a strong market. Demand for cranberry-based products has been soaring due to strong marketing campaigns and scientific studies revealing the fruit's health benefits, which have contributed to growing consumer consciousness and interest in the product. On the other hand, revenues from blueberry sales declined the most from 2007 due to a significant drop in prices. The expansion in blueberry production and acreage in the last few years not only in Canada and North America but also in other countries such as Argentina, Chile and China has put pressure on prices paid to growers, which have fallen sharply since 2007. As a result of the increased production, a reversal in the supply-demand situation has been observed in the blueberry sector with supply catching up with and even exceeding the demand both in the North American market and overseas.³²

In 2008, average net farm operating income of fruit and tree nut farms ranged from a deficit of \$1,845 for the smallest farms (\$10,000 to \$49,999) to \$204,264 for the largest farms with reported revenues of \$500,000 and over. In terms of profitability, farms in these two groups reported respectively the lowest average operating margin at minus 7.7 cents per dollar of revenue and the highest, at 16.5 cents per dollar of revenue. Overall, the average operating margin of fruit and tree nut farms was 14.3 cents per dollar of revenue in 2008, 3.9 cents less than in 2007.

32. Agriculture and Agri-Food Canada, Agri-Food Trade Service, Market Information. *Canadian Horticulture Sector: Performance Overview 2008 Crop Year*.

After declining in 2007, average net farm operating income of greenhouse, nursery and floriculture operations bounced back in 2008

After declining 18.5% in 2007, average net farm operating income of farms primarily engaged in greenhouse, nursery and floriculture production rose 10.9% to \$81,560 in 2008, thanks to average net program payments (Text table 11). Adjusted for CCA, average net operating income advanced 31.5% from 2007 to \$25,239 in 2008.

Text table 11

Average net operating income and its components, greenhouse, nursery and floriculture production, 2007 and 2008

	2007	2008	2007 to 2008
	dollars		percentage change
Average net operating income	73,573	81,560	10.9
Average net market income	43,126	42,125	-2.3
Average net program payments	30,447	39,435	29.5

Average net market income of greenhouse, nursery and floriculture operations decreased 2.3% from 2007 to \$42,125 in 2008, as higher input costs on the farm, namely, labour, seed and plants, fertilizer and lime, pesticides, and energy outpaced higher revenues from greenhouse, nursery and floriculture products. Average net program payments to these operations rose 29.5% from 2007 to 2008.

Average net farm operating income of farms specialized in greenhouse, nursery and floriculture production varied from a deficit of \$256 for farms in the lowest revenue class (\$10,000 to \$49,999) to a profit of \$239,113 for farms in the highest revenue class (\$500,000 and over).

In terms of profitability, farms earning between \$10,000 and \$49,999 in revenues reported the lowest average operating margin, at minus 0.9 cents per dollar of revenue. Farms earning between \$100,000 and \$249,999 in revenue reported the highest average operating margin at 15.2 cents per dollar of revenue. Overall, the average operating margin of greenhouse, nursery and floriculture operations was 8.7 cents per dollar of revenue in 2008, a marginal increase from 8.4 cents in 2007.

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	226,645 ^A	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
Average per farm (\$)										
Total operating revenues	161,911 ^A	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
Total operating expenses	139,240 ^A	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
Net operating income	22,671	25,962	28,998	30,250	25,567	28,784	30,050	30,655	37,267	45,495
Net program payments	5,553 ^A	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
Net market income	17,118	17,876	17,120	18,149	9,355	11,397	9,729	10,310	20,019	29,551
Adjustment for capital cost allowance (CCA)	16,291 ^A	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
Net market income adjusted for CCA	827	935	-153	-229	-9,974	-8,528	-11,028	-12,098	-3,355	4,404
Net operating income adjusted for CCA	6,380	9,021	11,725	11,871	6,238	8,860	9,293	8,247	13,893	20,349

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	250 ^A	255 ^A	235 ^A	225 ^A	240 ^A	240 ^A	240 ^A	240 ^A	255 ^A	245 ^A
Average per farm (\$)										
Total operating revenues	274,053 ^A	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
Total operating expenses	255,590 ^A	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
Net operating income	18,463	23,762	21,320	13,123	25,340	33,442	48,518	29,830	39,733	61,266
Net program payments	4,750 ^A	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
Net market income	13,713	18,381	15,904	6,313	19,383	25,557	38,801	19,071	27,649	50,355
Adjustment for capital cost allowance (CCA)	15,851 ^A	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
Net market income adjusted for CCA	-2,138	503	-202	-11,245	-1,578	3,079	13,178	-14,179	-8,037	8,693
Net operating income adjusted for CCA	2,612	5,884	5,214	-4,435	4,379	10,964	22,895	-3,420	4,048	19,605

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	1,565 ^A	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
Average per farm (\$)										
Total operating revenues	238,330 ^A	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
Total operating expenses	201,440 ^A	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
Net operating income	36,890	37,180	36,450	31,084	36,279	26,287	34,681	37,298	37,491	49,507
Net program payments	8,099 ^A	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
Net market income	28,791	27,549	20,021	18,633	22,812	6,092	9,927	20,573	19,298	22,147
Adjustment for capital cost allowance (CCA)	22,607 ^A	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
Net market income adjusted for CCA	6,183	2,798	-4,394	-7,053	-2,855	-20,740	-18,370	-8,293	-12,890	-11,185
Net operating income adjusted for CCA	14,282	12,429	12,035	5,398	10,612	-544	6,383	8,432	5,304	16,176

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	2,395 ^A	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
	Average per farm (\$)									
Total operating revenues	180,664 ^A	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
Total operating expenses	150,775 ^A	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
Net operating income	29,889	31,214	30,307	28,449	27,578	34,646	34,656	38,105	43,838	34,291
Net program payments	5,308 ^A	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
Net market income	24,582	24,624	23,407	21,962	18,784	24,423	22,070	29,019	32,939	24,330
Adjustment for capital cost allowance (CCA)	13,691 ^A	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
Net market income adjusted for CCA	10,891	9,687	7,339	5,758	2,255	7,331	4,266	10,356	13,379	4,923
Net operating income adjusted for CCA	16,198	16,276	14,239	12,245	11,049	17,554	16,852	19,442	24,278	14,885

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	1,895 ^A	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
	Average per farm (\$)									
Total operating revenues	208,656 ^A	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
Total operating expenses	174,216 ^A	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
Net operating income	34,441	31,005	41,781	48,379	44,711	39,448	47,240	46,865	44,877	48,666
Net program payments	3,691 ^A	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
Net market income	30,750	26,834	37,261	42,551	36,981	23,283	24,175	25,573	22,770	26,778
Adjustment for capital cost allowance (CCA)	17,731 ^A	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
Net market income adjusted for CCA	13,018	6,414	14,147	18,419	11,228	-2,969	-3,918	-3,400	-7,160	-3,360
Net operating income adjusted for CCA	16,709	10,585	18,667	24,247	18,957	13,196	19,146	17,892	14,947	18,527

Table 1-6
Selected financial statistics by province — Quebec

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	27,640 ^A	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
	Average per farm (\$)									
Total operating revenues	204,388 ^A	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
Total operating expenses	168,785 ^A	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
Net operating income	35,603	38,856	39,462	36,646	37,991	42,486	48,859	44,577	50,144	54,974
Net program payments	16,214 ^A	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
Net market income	19,389	23,372	23,768	23,362	16,478	17,096	22,427	16,384	18,683	20,299
Adjustment for capital cost allowance (CCA)	17,589 ^A	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
Net market income adjusted for CCA	1,799	3,954	3,601	1,768	-5,698	-5,512	-1,193	-8,317	-6,353	-5,902
Net operating income adjusted for CCA	18,014	19,438	19,295	15,053	15,814	19,878	25,239	19,876	25,108	28,773

Table 1-7
Selected financial statistics by province — Ontario

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	49,130 ^A	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
Average per farm (\$)										
Total operating revenues	177,095 ^A	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
Total operating expenses	153,106 ^A	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
Net operating income	23,989	26,668	25,592	27,812	26,742	27,536	31,750	32,541	31,574	36,786
Net program payments	4,633 ^A	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
Net market income	19,356	20,122	13,700	17,250	17,104	15,541	17,117	17,497	19,610	23,762
Adjustment for capital cost allowance (CCA)	15,716 ^A	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
Net market income adjusted for CCA	3,639	3,326	-3,423	-841	-2,485	-4,794	-3,593	-5,064	-2,197	638
Net operating income adjusted for CCA	8,273	9,873	8,469	9,721	7,153	7,202	11,040	9,980	9,767	13,661

Table 1-8
Selected financial statistics by province — Manitoba

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	21,680 ^A	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
Average per farm (\$)										
Total operating revenues	157,410 ^A	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
Total operating expenses	136,143 ^A	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
Net operating income	21,267	24,131	32,820	35,671	32,041	35,836	31,328	24,078	40,290	44,114
Net program payments	6,004 ^A	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
Net market income	15,263	16,493	19,934	28,083	22,053	19,612	1,579	-7,843	19,594	30,012
Adjustment for capital cost allowance (CCA)	17,324 ^A	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
Net market income adjusted for CCA	-2,061	-1,772	813	7,029	-945	-4,852	-23,179	-33,457	-7,932	-625
Net operating income adjusted for CCA	3,943	5,866	13,699	14,617	9,043	11,372	6,570	-1,536	12,764	13,476

Table 1-9
Selected financial statistics by province — Saskatchewan

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	56,970 ^A	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
Average per farm (\$)										
Total operating revenues	103,508 ^A	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
Total operating expenses	86,287 ^A	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
Net operating income	17,222	19,761	26,368	26,600	19,143	18,893	19,716	24,305	34,068	48,139
Net program payments	3,863 ^A	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
Net market income	13,359	13,025	14,736	14,130	-1,279	1,948	-432	4,112	19,687	41,449
Adjustment for capital cost allowance (CCA)	13,759 ^A	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
Net market income adjusted for CCA	-400	-678	851	-691	-16,611	-14,007	-17,236	-13,923	421	19,740
Net operating income adjusted for CCA	3,463	6,058	12,483	11,779	3,812	2,938	2,912	6,270	14,802	26,431

Table 1-10
Selected financial statistics by province — Alberta

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	54,340 ^A	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
	Average per farm (\$)									
Total operating revenues	176,090 ^A	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
Total operating expenses	155,689 ^A	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
Net operating income	20,401	25,055	28,858	31,267	20,564	29,525	27,095	28,116	39,192	51,631
Net program payments	3,014 ^A	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
Net market income	17,388	16,716	17,171	14,985	-149	9,083	6,899	8,920	21,786	32,850
Adjustment for capital cost allowance (CCA)	18,079 ^A	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
Net market income adjusted for CCA	-691	-1,258	-989	-4,183	-20,036	-10,805	-14,264	-14,626	-4,164	5,110
Net operating income adjusted for CCA	2,323	7,082	10,697	12,099	677	9,636	5,932	4,571	13,241	23,891

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	10,775 ^A	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
	Average per farm (\$)									
Total operating revenues	203,877 ^A	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
Total operating expenses	182,964 ^A	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
Net operating income	20,912	27,577	20,810	24,977	25,414	25,241	27,742	32,512	27,783	25,268
Net program payments	3,257 ^A	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
Net market income	17,656	24,036	16,971	21,218	20,808	14,583	13,103	21,905	16,435	13,465
Adjustment for capital cost allowance (CCA)	17,291 ^A	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
Net market income adjusted for CCA	365	4,599	-1,730	2,456	1,487	-5,625	-7,725	-1,396	-8,055	-11,800
Net operating income adjusted for CCA	3,622	8,140	2,109	6,215	6,094	5,033	6,914	9,212	3,293	3

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	115,310 ^A	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
	Average per farm (\$)									
Total operating revenues	129,915 ^A	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
Total operating expenses	106,855 ^A	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
Net operating income	23,061	24,675	27,561	31,863	27,456	25,898	25,339	30,618	39,730	55,629
Net program payments	5,199 ^A	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
Net market income	17,861	15,243	12,632	17,550	10,494	11,309	3,631	6,461	23,233	43,978
Adjustment for capital cost allowance (CCA)	16,482 ^A	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
Net market income adjusted for CCA	1,379	-1,546	-3,891	-317	-8,565	-8,404	-17,352	-16,108	-834	16,853
Net operating income adjusted for CCA	6,578	7,886	11,038	13,995	8,397	6,185	4,356	8,050	15,663	28,505

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	88,900 ^A	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
Average per farm (\$)										
Total operating revenues	108,590 ^A	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
Total operating expenses	87,647 ^A	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
Net operating income	20,943	22,533	28,239	31,553	26,422	25,074	23,066	28,026	40,997	62,261
Net program payments	5,256 ^A	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
Net market income	15,688	12,337	11,748	15,726	7,255	9,982	843	2,150	24,673	53,285
Adjustment for capital cost allowance (CCA)	16,107 ^A	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
Net market income adjusted for CCA	-420	-3,616	-4,097	-1,483	-11,023	-9,217	-19,740	-19,912	674	25,312
Net operating income adjusted for CCA	4,836	6,580	12,394	14,345	8,144	5,875	2,483	5,965	16,998	34,288

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	1,490 ^A	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
Average per farm (\$)										
Total operating revenues	490,195 ^A	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
Total operating expenses	410,473 ^A	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
Net operating income	79,722	85,131	88,895	119,845	102,967	76,592	119,688	117,735	128,535	164,850
Net program payments	13,474 ^B	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
Net market income	66,248	64,039	59,588	93,538	77,063	28,449	24,836	47,289	65,716	83,315
Adjustment for capital cost allowance (CCA)	49,204 ^A	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
Net market income adjusted for CCA	17,044	9,655	3,898	31,863	12,072	-43,507	-55,881	-33,381	-29,731	-9,338
Net operating income adjusted for CCA	30,518	30,747	33,205	58,170	37,976	4,636	38,971	37,066	33,087	72,197

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	2,625 ^B	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
Average per farm (\$)										
Total operating revenues	237,857 ^B	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
Total operating expenses	199,698 ^B	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
Net operating income	38,159	37,370	39,687	44,363	41,896	37,584	44,059	56,555	49,498	40,989
Net program payments	9,240 ^B	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
Net market income	28,919	27,652	25,961	27,995	27,194	20,369	16,483	25,685	24,204	15,546
Adjustment for capital cost allowance (CCA)	18,607 ^B	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
Net market income adjusted for CCA	10,312	7,549	6,590	6,024	5,708	-2,461	-7,140	-1,321	-1,390	-11,221
Net operating income adjusted for CCA	19,552	17,268	20,316	22,392	20,411	14,755	20,436	29,549	23,903	14,223

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	4,615 ^A	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
	Average per farm (\$)									
Total operating revenues	132,723 ^A	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
Total operating expenses	113,358 ^A	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
Net operating income	19,365	13,816	14,518	18,558	21,704	20,978	18,817	27,929	36,384	31,523
Net program payments	6,153 ^B	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
Net market income	13,212	7,883	5,900	9,661	12,774	11,223	2,130	13,082	23,547	16,386
Adjustment for capital cost allowance (CCA)	9,750 ^A	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
Net market income adjusted for CCA	3,462	-1,857	-4,114	-916	1,514	-976	-10,871	-71	8,294	-502
Net operating income adjusted for CCA	9,615	4,077	4,505	7,981	10,444	8,780	5,816	14,776	21,131	14,635

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	4,080 ^A	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
	Average per farm (\$)									
Total operating revenues	515,768 ^A	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
Total operating expenses	451,658 ^A	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
Net operating income	64,110	79,411	42,740	67,791	67,718	64,446	71,908	90,281	73,573	81,560
Net program payments	4,240 ^B	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
Net market income	59,870	71,324	32,216	57,698	53,722	47,084	44,966	55,219	43,126	42,125
Adjustment for capital cost allowance (CCA)	34,297 ^A	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
Net market income adjusted for CCA	25,572	27,696	-7,139	16,334	6,960	2,668	-2,647	-1,223	-11,257	-14,197
Net operating income adjusted for CCA	29,813	35,784	3,385	26,427	20,957	20,029	24,296	33,840	19,190	25,239

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	13,600 ^A	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
	Average per farm (\$)									
Total operating revenues	92,474 ^A	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
Total operating expenses	75,734 ^A	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
Net operating income	16,740	18,014	16,221	19,346	15,020	15,779	15,041	16,943	17,566	18,524
Net program payments	3,109 ^B	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
Net market income	13,631	13,038	7,836	11,043	5,636	6,214	2,656	5,396	7,767	10,357
Adjustment for capital cost allowance (CCA)	11,890 ^A	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
Net market income adjusted for CCA	1,741	524	-4,454	-2,203	-8,010	-7,112	-10,503	-8,355	-5,780	-3,229
Net operating income adjusted for CCA	4,850	5,500	3,931	6,100	1,374	2,453	1,882	3,192	4,019	4,937

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	110,965 ^A	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
	Average per farm (\$)									
Total operating revenues	195,615 ^A	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
Total operating expenses	173,275 ^A	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
Net operating income	22,340	27,239	30,457	28,606	23,551	32,064	34,781	30,693	34,485	33,901
Net program payments	5,927 ^A	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
Net market income	16,413	20,490	21,675	18,760	8,140	11,497	15,853	14,359	16,389	13,046
Adjustment for capital cost allowance (CCA)	16,143 ^A	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
Net market income adjusted for CCA	270	3,399	3,641	-139	-11,477	-8,668	-4,677	-7,880	-6,201	-9,838
Net operating income adjusted for CCA	6,198	10,148	12,422	9,707	3,933	11,899	14,251	8,453	11,895	11,016

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	69,645 ^A	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
	Average per farm (\$)									
Total operating revenues	144,042 ^A	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
Total operating expenses	134,452 ^A	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
Net operating income	9,589	11,268	14,928	14,827	6,702	12,284	11,468	9,245	11,106	13,503
Net program payments	3,040 ^A	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
Net market income	6,549	6,799	7,875	6,008	-8,349	-9,919	-7,401	-5,526	-3,563	-1,723
Adjustment for capital cost allowance (CCA)	10,270 ^A	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
Net market income adjusted for CCA	-3,720	-3,873	-3,358	-5,765	-20,233	-21,541	-19,521	-18,589	-16,652	-14,991
Net operating income adjusted for CCA	-681	595	3,694	3,053	-5,183	662	-653	-3,818	-1,984	234

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	18,995 ^A	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
	Average per farm (\$)									
Total operating revenues	246,728 ^A	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
Total operating expenses	183,394 ^A	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
Net operating income	63,334	67,332	69,291	69,999	73,786	78,152	93,885	95,881	102,842	103,556
Net program payments	6,969 ^A	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
Net market income	56,365	58,713	58,469	62,231	65,088	62,977	77,541	82,892	91,596	95,644
Adjustment for capital cost allowance (CCA)	28,354 ^A	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
Net market income adjusted for CCA	28,011	27,838	25,811	27,662	28,373	24,956	36,135	38,290	45,911	47,922
Net operating income adjusted for CCA	34,980	36,457	36,633	35,431	37,071	40,130	52,478	51,279	57,156	55,833

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	6,625 ^A	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
	Average per farm (\$)									
Total operating revenues	451,837 ^A	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
Total operating expenses	426,141 ^A	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
Net operating income	25,696	76,441	96,153	53,886	39,134	81,407	109,199	59,893	71,111	28,574
Net program payments	37,608 ^A	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
Net market income	-11,912	48,907	71,525	24,629	-14,264	39,477	67,206	1,229	-35,178	-156,243
Adjustment for capital cost allowance (CCA)	33,522 ^A	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
Net market income adjusted for CCA	-45,434	8,446	25,352	-23,451	-66,095	-15,039	10,311	-58,216	-95,209	-217,256
Net operating income adjusted for CCA	-7,826	35,979	49,980	5,806	-12,697	26,891	52,305	449	11,080	-32,439

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	4,110 ^A	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
	Average per farm (\$)									
Total operating revenues	577,010 ^A	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
Total operating expenses	503,912 ^A	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
Net operating income	73,098	74,647	80,316	81,163	80,197	102,608	122,389	104,182	110,075	124,895
Net program payments	4,326 ^A	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
Net market income	68,771	69,198	72,789	74,887	73,291	87,721	107,113	92,228	99,741	112,128
Adjustment for capital cost allowance (CCA)	32,459 ^A	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
Net market income adjusted for CCA	36,312	33,440	32,998	36,194	33,866	46,635	64,189	46,471	54,474	63,235
Net operating income adjusted for CCA	40,639	38,889	40,525	42,469	40,772	61,522	79,466	58,424	64,809	76,002

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	11,590 ^A	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
	Average per farm (\$)									
Total operating revenues	139,850 ^A	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
Total operating expenses	127,998 ^A	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
Net operating income	11,853	15,571	9,605	15,863	14,297	16,873	18,932	18,734	20,137	14,436
Net program payments	4,016 ^B	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
Net market income	7,837	9,393	2,066	5,885	2,889	5,278	5,400	6,792	7,754	3,670
Adjustment for capital cost allowance (CCA)	15,688 ^A	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
Net market income adjusted for CCA	-7,851	-4,700	-10,760	-8,949	-10,875	-8,176	-9,100	-9,649	-9,259	-12,032
Net operating income adjusted for CCA	-3,835	1,478	-3,221	1,029	534	3,420	4,432	2,294	3,125	-1,266

Table 3-1

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	101,050 ^A	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
	Average per farm (\$)									
Total operating revenues	25,191 ^A	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
Total operating expenses	23,639 ^A	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
Net operating income	1,552	1,646	2,297	1,424	-944	-908	-89	-1,316	-1,768	-2,430
Net program payments	1,158 ^A	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
Net market income	394	-58	-145	-672	-3,500	-4,165	-3,475	-4,189	-3,916	-4,063
Adjustment for capital cost allowance (CCA)	3,801 ^A	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
Net market income adjusted for CCA	-3,407	-3,743	-3,879	-4,562	-7,483	-8,190	-7,523	-8,492	-8,150	-8,249
Net operating income adjusted for CCA	-2,249	-2,039	-1,438	-2,466	-4,927	-4,933	-4,138	-5,619	-6,002	-6,616

Table 3-2

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	43,995 ^A	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
	Average per farm (\$)									
Total operating revenues	72,361 ^A	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
Total operating expenses	60,819 ^A	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
Net operating income	11,541	13,190	14,043	13,672	7,646	9,416	10,169	9,603	8,633	9,286
Net program payments	3,390 ^A	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
Net market income	8,151	8,043	6,479	6,506	-1,568	-966	-1,766	-1,194	1,162	4,040
Adjustment for capital cost allowance (CCA)	9,835 ^A	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
Net market income adjusted for CCA	-1,684	-1,114	-2,466	-2,587	-10,968	-10,478	-11,280	-11,081	-8,220	-5,392
Net operating income adjusted for CCA	1,706	4,033	5,097	4,579	-1,754	-96	655	-284	-749	-147

Table 3-3

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	49,995 ^A	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
	Average per farm (\$)									
Total operating revenues	159,403 ^A	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
Total operating expenses	127,527 ^A	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
Net operating income	31,876	32,749	34,713	34,284	27,932	29,249	28,155	28,683	29,420	30,580
Net program payments	6,119 ^A	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
Net market income	25,757	22,916	20,289	20,024	8,989	9,931	4,437	7,190	14,339	21,046
Adjustment for capital cost allowance (CCA)	19,692 ^A	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
Net market income adjusted for CCA	6,065	3,881	1,858	1,082	-10,782	-10,093	-15,079	-12,074	-4,221	3,344
Net operating income adjusted for CCA	12,184	13,715	16,282	15,343	8,161	9,225	8,639	9,420	10,860	12,878

Table 3-4

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	20,295 ^A	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
	Average per farm (\$)									
Total operating revenues	342,063 ^A	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
Total operating expenses	280,508 ^A	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
Net operating income	61,554	63,294	68,544	69,279	62,590	64,278	64,406	63,588	68,350	70,912
Net program payments	13,880 ^A	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
Net market income	47,675	45,400	42,228	43,825	29,989	33,321	25,741	26,737	42,703	54,641
Adjustment for capital cost allowance (CCA)	38,356 ^A	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
Net market income adjusted for CCA	9,319	8,124	5,516	5,964	-8,510	-6,188	-13,661	-11,938	6,291	19,668
Net operating income adjusted for CCA	23,199	26,018	31,832	31,417	24,091	24,770	25,004	24,914	31,937	35,939

Table 3-5

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of farms	11,310 ^A	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
	Average per farm (\$)									
Total operating revenues	1,420,164 ^A	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
Total operating expenses	1,275,930 ^A	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
Net operating income	144,233	160,266	165,751	176,300	161,090	187,605	182,509	172,143	201,882	230,955
Net program payments	35,790 ^A	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
Net market income	108,443	118,125	110,745	117,608	80,659	99,563	91,959	81,144	120,444	149,699
Adjustment for capital cost allowance (CCA)	98,407 ^A	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
Net market income adjusted for CCA	10,036	19,326	15,170	18,755	-21,895	-5,103	-14,785	-29,887	12,220	40,923
Net operating income adjusted for CCA	45,826	61,467	70,177	77,447	58,537	82,938	75,765	61,113	93,657	122,178

Table 4
Average operating revenues and expenses by province

	2008										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
Number of farms	245 ^A	1,235 ^A	2,150 ^A	1,560 ^A	24,645 ^A	44,230 ^A	16,020 ^A	42,660 ^A	42,985 ^A	9,520 ^A	185,250 ^A
Distribution by province (%)	0.1	0.7	1.2	0.8	13.3	23.9	8.6	23.0	23.2	5.1	100.0
Average per farm (\$)											
Total operating revenues	573,193 ^A	397,049 ^A	286,986 ^A	367,275 ^A	369,676 ^A	284,937 ^A	340,713 ^A	223,740 ^A	323,418 ^A	339,761 ^A	300,534 ^A
Total crop revenues	80,554 ^A	212,525 ^A	75,660 ^A	159,029 ^A	87,774 ^A	119,162 ^A	167,370 ^A	133,257 ^A	108,818 ^A	141,956 ^A	121,571 ^A
Total grains and oilseeds	x	18,829 ^B	4,236 ^B	9,327 ^A	36,762 ^A	54,468 ^A	143,823 ^A	128,959 ^A	91,690 ^A	7,079 ^B	81,926 ^A
Total other crops	x	193,695 ^A	71,423 ^A	149,702 ^A	51,012 ^A	64,693 ^A	23,548 ^A	4,298 ^A	17,128 ^A	134,876 ^A	39,644 ^A
Potatoes	4,104 ^B	173,998 ^A	2,667 ^C	92,764 ^A	x	2,388 ^B	12,328 ^A	469 ^A	2,832 ^B	3,047 ^B	5,073 ^A
Fruits	3,958 ^B	5,362 ^D	34,969 ^B	16,063 ^B	7,141 ^A	6,654 ^B	138 ^D	37 ^D	78 ^E	35,284 ^A	4,971 ^A
Vegetables	13,717 ^B	6,964 ^C	8,750 ^B	4,821 ^B	12,474 ^A	8,865 ^A	1,626 ^B	78 ^D	770 ^B	8,518 ^B	4,758 ^A
Tobacco	0	0	x	0	x	2,111 ^C	0	0	0	0	504 ^C
Greenhouse, nursery and floriculture products	45,715 ^B	3,893 ^D	22,767 ^B	27,511 ^D	16,547 ^A	39,876 ^A	3,457 ^A	866 ^C	4,195 ^A	78,704 ^A	17,819 ^A
Forage crops (including seeds)	12,669 ^D	3,478 ^B	2,028 ^B	3,091 ^A	2,562 ^B	2,992 ^A	5,893 ^A	2,818 ^A	8,279 ^A	6,733 ^B	4,570 ^A
Other crops	x	0	x	5,451 ^B	8,214 ^B	1,807 ^C	107 ^B	28 ^A	974 ^C	F	1,948 ^B
Total livestock and product revenues	464,861 ^A	137,118 ^A	181,643 ^A	169,104 ^B	220,225 ^A	133,011 ^A	127,442 ^A	45,845 ^A	150,516 ^A	170,071 ^A	131,363 ^A
Cattle	15,020 ^B	40,438 ^B	17,278 ^B	15,826 ^A	34,876 ^A	32,355 ^A	41,984 ^A	30,601 ^A	117,079 ^A	34,814 ^A	52,623 ^A
Hogs	1,871 ^D	18,649 ^C	6,875 ^C	26,484 ^D	54,860 ^A	20,858 ^A	51,864 ^A	7,762 ^A	8,836 ^A	6,120 ^A	21,347 ^A
Poultry and eggs	203,839 ^A	12,205 ^D	62,892 ^A	61,384 ^C	43,846 ^A	34,784 ^A	16,143 ^A	2,433 ^A	9,183 ^A	69,211 ^A	23,380 ^A
Dairy products and subsidies	204,910 ^B	60,954 ^A	55,712 ^A	61,550 ^A	82,270 ^A	39,688 ^A	13,748 ^A	3,370 ^A	10,905 ^A	53,323 ^A	29,500 ^A
Other livestock and products	39,221 ^D	4,871 ^E	38,886 ^B	3,860 ^B	4,374 ^C	5,326 ^B	3,704 ^B	1,678 ^B	4,512 ^B	6,603 ^B	4,515 ^A
Program payments and insurance proceeds	11,160 ^B	29,740 ^A	10,252 ^A	23,905 ^A	41,100 ^A	14,309 ^A	20,184 ^A	12,816 ^A	22,995 ^A	12,497 ^A	20,093 ^A
Total other revenues	16,617 ^B	17,667 ^A	19,431 ^A	15,236 ^A	20,576 ^A	18,455 ^A	25,716 ^A	31,823 ^A	41,089 ^A	15,237 ^A	27,507 ^A
Custom work and machine rental	11,632 ^B	12,960 ^B	13,317 ^A	9,636 ^A	11,125 ^A	13,006 ^A	10,223 ^A	7,703 ^A	22,816 ^A	9,494 ^A	13,363 ^A
Rental income	686 ^C	2,382 ^B	1,278 ^A	906 ^B	2,210 ^B	2,581 ^A	2,243 ^B	2,978 ^A	8,207 ^A	3,239 ^B	3,900 ^A
Miscellaneous revenues	4,299 ^B	2,326 ^C	4,837 ^A	4,695 ^B	7,241 ^A	2,868 ^A	13,250 ^A	21,141 ^A	10,066 ^A	2,503 ^A	10,244 ^A
Total operating expenses	511,926 ^A	347,542 ^A	252,694 ^A	318,609 ^A	314,702 ^A	248,151 ^A	296,599 ^A	175,602 ^A	271,787 ^A	314,493 ^A	255,039 ^A
Total crop expenses	27,676 ^A	83,399 ^A	25,822 ^A	51,976 ^A	29,334 ^A	41,059 ^A	72,353 ^A	54,326 ^A	41,093 ^A	44,091 ^A	45,603 ^A
Fertilizer and lime	8,078 ^A	36,169 ^A	6,545 ^A	18,576 ^A	10,306 ^A	13,686 ^A	37,853 ^A	26,530 ^A	22,359 ^A	11,849 ^A	20,303 ^A
Pesticides	1,754 ^B	23,891 ^A	5,878 ^B	12,135 ^A	3,507 ^A	6,936 ^A	19,481 ^A	19,534 ^A	10,841 ^A	4,052 ^A	11,361 ^A
Seed and plants	10,870 ^B	17,569 ^A	7,936 ^B	15,941 ^B	11,508 ^A	15,280 ^A	14,042 ^A	8,037 ^A	7,218 ^A	18,317 ^A	11,218 ^A
Other crop expenses	6,974 ^B	5,770 ^B	5,464 ^A	5,324 ^B	4,013 ^A	5,158 ^A	978 ^A	225 ^A	675 ^A	9,874 ^A	2,722 ^A
Total livestock expenses	226,111 ^A	63,557 ^A	83,158 ^A	87,817 ^B	124,782 ^A	72,694 ^A	79,382 ^A	26,512 ^A	116,258 ^A	91,688 ^A	81,045 ^A
Cattle purchases	14,396 ^B	20,523 ^B	8,150 ^B	5,579 ^B	15,134 ^A	19,047 ^A	16,625 ^A	11,150 ^A	61,641 ^A	16,289 ^A	26,004 ^A
Hog purchases	x	3,279 ^D	1,023 ^C	10,783 ^E	16,415 ^A	4,359 ^B	9,637 ^A	661 ^A	1,407 ^A	1,395 ^A	4,733 ^A
Poultry and egg purchases	34,325 ^A	1,546 ^C	11,285 ^B	8,582 ^C	10,794 ^B	6,366 ^A	3,826 ^A	457 ^B	2,653 ^A	15,897 ^A	5,083 ^A
Other livestock purchases	x	759 ^D	3,390 ^B	429 ^B	636 ^D	1,643 ^C	756 ^C	452 ^B	1,283 ^C	F	1,126 ^B
Feed, supplements, straw and bedding	165,968 ^A	32,721 ^B	54,231 ^A	57,691 ^B	74,533 ^A	36,652 ^A	44,436 ^A	12,300 ^A	45,903 ^A	51,425 ^A	40,190 ^A
Veterinary fees, medicine and breeding fees	7,514 ^B	4,132 ^A	4,089 ^A	3,997 ^A	6,836 ^A	4,073 ^A	3,940 ^A	1,476 ^A	3,156 ^A	3,910 ^A	3,614 ^A
Other livestock expenses	2,271 ^B	598 ^B	991 ^A	756 ^B	434 ^B	554 ^A	163 ^B	17 ^A	215 ^A	206 ^C	293 ^A
Total machinery expenses	30,259 ^A	44,854 ^A	20,684 ^A	34,890 ^A	26,271 ^A	21,988 ^A	38,305 ^A	29,696 ^A	28,834 ^A	21,965 ^A	27,588 ^A
Small tools	201 ^B	289 ^A	383 ^A	286 ^A	263 ^A	555 ^A	625 ^A	721 ^A	710 ^A	430 ^A	584 ^A
Net fuel expenses, machinery, truck, auto	13,032 ^A	22,512 ^A	9,539 ^A	16,501 ^A	11,177 ^A	10,655 ^A	21,312 ^A	16,598 ^A	15,066 ^A	9,919 ^A	14,119 ^A
Repairs, licenses and insurance	17,026 ^A	22,053 ^A	10,762 ^A	18,103 ^A	14,830 ^A	10,778 ^A	16,369 ^A	12,376 ^A	13,058 ^A	11,616 ^A	12,885 ^A
Total general expenses	227,881 ^A	155,732 ^A	123,030 ^A	143,926 ^A	134,316 ^A	112,409 ^A	106,559 ^A	65,068 ^A	85,601 ^A	156,748 ^A	100,803 ^A
Salaries (including CPP, QPP, EI)	82,647 ^A	51,365 ^A	46,048 ^A	54,505 ^A	32,129 ^A	32,444 ^A	20,508 ^A	8,046 ^A	13,551 ^A	56,931 ^A	23,161 ^A
Rent	2,690 ^C	12,072 ^A	2,791 ^A	5,932 ^B	6,066 ^A	8,619 ^A	11,653 ^A	7,496 ^A	8,023 ^A	8,186 ^A	8,048 ^A
Insurance	7,467 ^A	7,040 ^A	3,667 ^A	6,108 ^A	6,789 ^A	4,479 ^A	5,230 ^A	2,549 ^A	4,108 ^A	4,583 ^A	4,351 ^A
Utilities	17,094 ^A	8,069 ^A	8,286 ^A	10,030 ^B	9,519 ^A	11,159 ^A	6,074 ^A	3,452 ^A	6,201 ^A	12,507 ^A	7,589 ^A
Custom work and machine rental	23,417 ^A	14,650 ^A	17,258 ^A	11,745 ^A	18,531 ^A	13,766 ^A	16,365 ^A	11,020 ^A	17,423 ^A	16,541 ^A	15,026 ^A
Net interest expenses	31,677 ^B	29,178 ^A	16,603 ^A	21,794 ^A	22,372 ^A	15,077 ^A	15,514 ^A	9,605 ^A	12,698 ^A	21,189 ^A	14,777 ^A
Net property taxes	1,356 ^A	2,945 ^A	1,534 ^A	1,794 ^A	2,865 ^A	2,778 ^A	5,123 ^A	3,904 ^A	2,235 ^A	2,613 ^A	3,094 ^A
Building and fence repairs	8,091 ^A	5,008 ^B	3,839 ^A	4,713 ^A	6,403 ^A	4,438 ^A	4,140 ^A	2,007 ^A	3,345 ^A	5,642 ^A	3,926 ^A
Marketing expenses	37,124 ^B	12,418 ^A	13,358 ^A	14,416 ^B	10,219 ^A	8,273 ^A	8,273 ^A	5,057 ^A	5,593 ^A	14,804 ^A	7,681 ^A
Miscellaneous expenses	16,317 ^A	12,989 ^A	9,646 ^A	12,888 ^A	19,424 ^A	11,375 ^A	13,677 ^A	11,931 ^A	12,426 ^A	13,752 ^A	13,149 ^A
Net operating income	61,266 ^A	49,507 ^A	34,291 ^A	48,666 ^A	54,974 ^A	36,786 ^A	44,114 ^A	48,139 ^A	51,631 ^A	25,268 ^A	45,495 ^A
Adjustment for capital cost allowance (CCA)	41,662 ^A	33,331 ^A	19,407 ^A	30,139 ^A	26,201 ^A	23,125 ^A	30,638 ^A	21,708 ^A	27,740 ^A	25,265 ^A	25,147 ^A
Net operating income adjusted for CCA	19,605 ^A	16,176 ^A	14,885 ^A	18,527 ^A	28,773 ^A	13,661 ^A	13,476 ^A	26,431 ^A	23,891 ^A	3 ^A	20,349 ^A
Operating margins per dollar of revenue											
Operating margin	0.11	0.12	0.12	0.13	0.15	0.13	0.13	0.22	0.16	0.07	0.15
Operating margin adjusted for CCA	0.03	0.04	0.05	0.05	0.08	0.05	0.04	0.12	0.07	0.00	0.07

Table 5-1

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

	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
Number of farms	71,520^A	1,245^B	2,520^B	4,800^A	3,790^A	14,980^A	98,850^A
Distribution by farm type (%)	72.4	1.3	2.5	4.9	3.8	15.2	100.0
	Average per farm (\$)						
Total operating revenues	256,041^A	976,455^B	375,245^B	221,096^A	934,982^A	103,945^A	269,411^A
Total crop revenues	191,257^A	819,371^B	327,780^B	189,023^A	872,471^A	68,957^A	210,096^A
Total grains and oilseeds	186,652 ^A	84,555 ^B	21,587 ^B	1,065 ^B	3,062 ^D	12,934 ^A	138,794 ^A
Total other crops	4,605 ^A	734,816 ^B	306,193 ^B	187,958 ^A	869,409 ^A	56,023 ^A	71,303 ^A
Potatoes	214 ^C	715,445 ^B	4,473 ^C	F	186 ^D	890 ^B	9,421 ^A
Fruits	36 ^B	905 ^D	3,311 ^C	181,583 ^A	2,869 ^C	1,039 ^C	9,205 ^A
Vegetables	637 ^B	11,799 ^B	292,779 ^B	3,880 ^B	4,503 ^C	2,164 ^C	8,747 ^A
Tobacco	68 ^C	x	F	x	x	5,592 ^C	939 ^C
Greenhouse, nursery and floriculture products	94 ^A	x	3,122 ^C	1,431 ^D	861,417 ^A	665 ^E	33,330 ^A
Forage crops (including seeds)	3,135 ^A	4,467 ^C	691 ^E	202 ^D	274 ^D	25,992 ^A	6,302 ^A
Other crops	421 ^D	1,733 ^E	F	x	x	19,681 ^B	3,358 ^B
Total livestock and product revenues	15,104^A	21,382^B	2,376^D	1,130^B	1,233^C	10,457^A	12,945^A
Cattle	10,110 ^A	14,690 ^C	1,063 ^E	300 ^B	647 ^D	7,076 ^A	8,639 ^A
Hogs	2,011 ^A	1,892 ^D	x	x	100 ^E	1,196 ^B	1,672 ^A
Poultry and eggs	1,158 ^B	x	627 ^E	135 ^B	427 ^D	485 ^B	958 ^B
Dairy products and subsidies	1,422 ^B	4,112 ^D	x	x	0	896 ^D	1,243 ^B
Other livestock and products	402 ^B	x	F	F	59 ^E	805 ^C	433 ^B
Program payments and insurance proceeds	16,495^A	93,362^B	27,699^B	17,555^B	39,865^B	9,106^B	17,574^A
Total other revenues	33,186^A	42,340^B	17,390^B	13,388^B	21,412^B	15,425^A	28,795^A
Custom work and machine rental	9,753 ^A	24,835 ^B	9,907 ^B	8,014 ^B	14,032 ^B	9,021 ^B	9,915 ^A
Rental income	4,346 ^A	8,373 ^B	2,936 ^B	2,133 ^D	2,780 ^B	2,643 ^B	3,935 ^A
Miscellaneous revenues	19,087 ^A	9,132 ^B	4,547 ^E	3,241 ^B	4,601 ^C	3,761 ^B	14,945 ^A
Total operating expenses	193,780^A	811,604^B	334,255^B	189,573^A	853,422^A	85,422^A	213,781^A
Total crop expenses	73,535^A	267,452^B	94,788^B	38,080^A	286,569^A	13,851^A	73,913^A
Fertilizer and lime	37,904 ^A	109,390 ^B	23,901 ^B	8,613 ^A	47,233 ^A	6,532 ^A	32,628 ^A
Pesticides	21,919 ^A	74,058 ^B	17,290 ^B	11,366 ^A	18,714 ^B	3,583 ^B	19,043 ^A
Seed and plants	13,509 ^A	66,783 ^B	25,445 ^B	6,115 ^A	156,706 ^A	2,913 ^A	18,005 ^A
Other crop expenses	203 ^B	17,221 ^B	28,151 ^B	11,986 ^B	63,916 ^A	822 ^B	4,236 ^A
Total livestock expenses	8,289^A	11,175^C	1,516^D	690^B	650^C	7,452^B	7,364^A
Cattle purchases	2,728 ^A	6,153 ^C	477 ^E	104 ^C	99 ^C	2,587 ^B	2,464 ^A
Hog purchases	280 ^A	492 ^D	x	x	x	171 ^C	236 ^A
Poultry and egg purchases	173 ^C	x	60 ^E	x	116 ^D	77 ^C	145 ^C
Other livestock purchases	112 ^C	x	31 ^B	60 ^B	F	264 ^C	127 ^B
Feed, supplements, straw and bedding	4,362 ^A	3,700 ^C	822 ^D	409 ^B	324 ^C	3,741 ^B	3,823 ^A
Veterinary fees, medicine and breeding fees	581 ^A	609 ^C	115 ^D	77 ^B	53 ^D	595 ^C	527 ^A
Other livestock expenses	53 ^A	84 ^E	x	x	x	18 ^C	43 ^A
Total machinery expenses	32,673^A	107,304^B	36,900^B	18,139^A	39,387^A	17,258^A	30,935^A
Small tools	631 ^A	346 ^B	418 ^B	383 ^A	451 ^B	441 ^A	574 ^A
Net fuel expenses, machinery, truck, auto	17,682 ^A	51,137 ^B	16,930 ^B	7,711 ^A	16,012 ^A	8,616 ^A	16,162 ^A
Repairs, licenses and insurance	14,360 ^A	55,822 ^B	19,552 ^B	10,045 ^A	22,924 ^A	8,201 ^A	14,199 ^A
Total general expenses	79,284^A	425,674^B	201,051^B	132,664^A	526,816^A	46,861^A	101,569^A
Salaries (including CPP, QPP, EI)	10,020 ^A	151,477 ^B	95,791 ^B	59,015 ^A	260,283 ^A	10,079 ^B	25,960 ^A
Rent	11,227 ^A	46,475 ^B	14,725 ^B	5,989 ^B	13,606 ^B	3,495 ^B	10,424 ^A
Insurance	3,702 ^A	18,014 ^B	6,307 ^B	3,466 ^A	10,880 ^A	2,613 ^A	4,047 ^A
Utilities	4,059 ^A	20,298 ^A	10,564 ^B	4,492 ^A	84,274 ^A	4,059 ^A	7,524 ^A
Custom work and machine rental	13,848 ^A	52,359 ^B	19,957 ^B	18,468 ^A	25,257 ^B	7,353 ^B	14,165 ^A
Net interest expenses	11,170 ^A	55,269 ^B	13,359 ^B	12,645 ^A	31,028 ^A	6,702 ^A	11,936 ^A
Net property taxes	3,857 ^A	5,561 ^A	2,808 ^B	1,956 ^A	3,980 ^A	1,989 ^A	3,481 ^A
Building and fence repairs	2,475 ^A	10,371 ^B	5,727 ^B	3,342 ^A	15,041 ^B	2,491 ^B	3,183 ^A
Marketing expenses	4,739 ^A	26,533 ^B	12,583 ^B	8,586 ^B	38,375 ^B	1,831 ^B	6,248 ^A
Miscellaneous expenses	14,186 ^A	39,317 ^B	19,229 ^B	14,706 ^C	44,091 ^A	6,248 ^A	14,599 ^A
Net operating income	62,261	164,850	40,989	31,523	81,560	18,524	55,629
Adjustment for capital cost allowance (CCA)	27,973 ^A	92,653 ^B	26,767 ^B	16,888 ^A	56,321 ^A	13,586 ^A	27,124 ^A
Net operating income adjusted for CCA	34,288	72,197	14,223	14,635	25,239	4,937	28,505
	Operating margins per dollar of revenue						
Operating margin	0.24	0.17	0.11	0.14	0.09	0.18	0.21
Operating margin adjusted for CCA	0.13	0.07	0.04	0.07	0.03	0.05	0.11

Table 5-2

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

	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
Number of farms	52,590^A	13,550^A	3,835^A	4,245^A	12,175^A	86,400^A
Distribution by farm type (%)	60.9	15.7	4.4	4.9	14.1	100.0
	Average per farm (\$)					
Total operating revenues	218,223^A	469,152^A	1,221,534^A	1,044,666^A	171,587^A	336,138^A
Total crop revenues	12,607^A	30,155^A	51,780^A	34,412^B	27,654^A	20,290^A
Total grains and oilseeds	9,494 ^A	25,263 ^A	47,242 ^A	30,241 ^B	25,126 ^A	16,865 ^A
Total other crops	3,113 ^A	4,892 ^B	4,539 ^B	4,171 ^B	2,528 ^B	3,425 ^A
Potatoes	19 ^B	107 ^D	F	x	363 ^A	x
Fruits	x	178 ^E	x	1,074 ^E	43 ^D	128 ^D
Vegetables	22 ^D	267 ^D	689 ^D	536 ^B	585 ^D	194 ^B
Tobacco	x	0	x	x	x	x
Greenhouse, nursery and floriculture products	39 ^D	40 ^C	x	740 ^D	46 ^E	73 ^C
Forage crops (including seeds)	2,871 ^A	3,015 ^A	2,221 ^C	1,629 ^B	1,351 ^B	2,589 ^A
Other crops	107 ^C	1,286 ^D	949 ^E	130 ^D	x	335 ^C
Total livestock and product revenues	161,621^A	411,311^A	929,003^A	965,119^A	108,566^A	266,841^A
Cattle	159,296 ^A	26,552 ^A	5,995 ^B	4,981 ^C	9,255 ^A	102,942 ^A
Hogs	745 ^B	1,943 ^C	901,888 ^A	9,185 ^B	18,624 ^A	43,855 ^A
Poultry and eggs	295 ^B	1,479 ^C	16,567 ^B	942,848 ^A	11,004 ^B	49,032 ^A
Dairy products and subsidies	676 ^C	380,854 ^A	3,301 ^C	7,206 ^C	8,392 ^B	61,827 ^A
Other livestock and products	610 ^D	F	1,252 ^C	899 ^D	61,291 ^A	9,185 ^A
Program payments and insurance proceeds	16,872^A	9,664^A	199,567^A	14,330^D	11,553^A	22,974^A
Total other revenues	27,122^A	18,022^A	41,184^A	30,805^A	23,814^A	26,033^A
Custom work and machine rental	19,455 ^A	7,027 ^A	27,038 ^B	16,141 ^B	16,818 ^B	17,308 ^A
Rental income	3,864 ^A	2,361 ^B	7,465 ^B	8,664 ^B	2,703 ^B	3,860 ^A
Miscellaneous revenues	3,803 ^A	8,634 ^A	6,681 ^A	6,000 ^B	4,293 ^A	4,866 ^A
Total operating expenses	204,720^A	365,596^A	1,192,960^A	919,771^A	157,151^A	302,237^A
Total crop expenses	8,084^A	25,532^A	29,974^A	21,254^A	13,586^A	13,214^A
Fertilizer and lime	4,120 ^A	11,735 ^A	14,625 ^A	5,248 ^B	6,711 ^A	6,201 ^A
Pesticides	1,705 ^A	3,684 ^A	5,505 ^A	2,569 ^B	4,154 ^A	2,572 ^A
Seed and plants	1,881 ^A	8,724 ^A	9,588 ^A	4,221 ^B	2,172 ^A	3,452 ^A
Other crop expenses	377 ^A	1,389 ^A	256 ^C	9,216 ^B	549 ^B	989 ^A
Total livestock expenses	126,381^A	110,824^A	767,734^A	570,146^A	63,461^A	165,339^A
Cattle purchases	82,144 ^A	14,786 ^A	1,784 ^C	2,368 ^C	2,982 ^B	52,936 ^A
Hog purchases	144 ^A	278 ^C	211,004 ^A	2,703 ^B	1,781 ^A	9,878 ^A
Poultry and egg purchases	66 ^C	273 ^C	4,493 ^A	208,447 ^A	1,465 ^B	10,733 ^A
Other livestock purchases	267 ^C	72 ^D	187 ^D	375 ^D	14,676 ^B	2,269 ^B
Feed, supplements, straw and bedding	40,507 ^A	76,854 ^A	515,060 ^A	348,921 ^A	36,074 ^A	81,797 ^A
Veterinary fees, medicine and breeding fees	3,212 ^A	16,269 ^A	33,835 ^A	6,378 ^A	5,857 ^B	7,147 ^A
Other livestock expenses	40 ^B	2,292 ^A	1,371 ^B	954 ^B	626 ^B	580 ^A
Total machinery expenses	18,844^A	39,199^A	43,497^A	31,053^A	19,044^A	23,759^A
Small tools	627 ^A	599 ^A	454 ^A	440 ^A	546 ^B	594 ^A
Net fuel expenses, machinery, truck, auto	10,114 ^A	17,386 ^A	20,246 ^A	12,306 ^A	9,904 ^A	11,782 ^A
Repairs, licenses and insurance	8,104 ^A	21,214 ^A	22,797 ^A	18,307 ^A	8,594 ^A	11,382 ^A
Total general expenses	51,411^A	190,040^A	351,755^A	297,318^A	61,059^A	99,925^A
Salaries (including CPP, QPP, EI)	6,684 ^A	39,646 ^A	87,667 ^A	83,269 ^A	11,984 ^B	19,958 ^A
Rent	3,535 ^A	7,658 ^A	20,507 ^A	13,271 ^A	2,931 ^B	5,328 ^A
Insurance	2,458 ^A	9,132 ^A	15,730 ^A	11,063 ^A	3,754 ^A	4,699 ^A
Utilities	3,355 ^A	10,610 ^A	31,841 ^A	35,613 ^A	5,641 ^A	7,664 ^A
Custom work and machine rental	11,521 ^A	22,444 ^A	54,325 ^A	32,910 ^A	10,282 ^A	16,010 ^A
Net interest expenses	8,801 ^A	47,084 ^A	51,149 ^A	41,167 ^A	7,045 ^B	18,028 ^A
Net property taxes	2,078 ^A	3,995 ^A	6,388 ^A	4,281 ^A	1,884 ^A	2,651 ^A
Building and fence repairs	2,399 ^A	8,620 ^A	15,943 ^A	13,154 ^A	4,330 ^A	4,776 ^A
Marketing expenses	3,428 ^A	21,160 ^A	31,164 ^A	40,658 ^A	3,796 ^B	9,321 ^A
Miscellaneous expenses	7,152 ^A	19,692 ^A	37,041 ^A	21,931 ^A	9,412 ^A	11,490 ^A
Net operating income	13,503	103,556	28,574	124,895	14,436	33,901
Adjustment for capital cost allowance (CCA)	13,269 ^A	47,723 ^A	61,013 ^A	48,893 ^A	15,702 ^A	22,885 ^A
Net operating income adjusted for CCA	234	55,833	-32,439	76,002	-1,266	11,016
	Operating margins per dollar of revenue					
Operating margin	0.06	0.22	0.02	0.12	0.08	0.10
Operating margin adjusted for CCA	0.00	0.12	-0.03	0.07	-0.01	0.03

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

	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	
Number of farms	70,665^A	30,510^A	36,735^A	23,365^A	23,965^A	185,250^A
Distribution by revenue class (%)	38.1	16.5	19.8	12.6	12.9	100.0
	Average per farm (\$)					
Total operating revenues	25,559^A	71,921^A	162,009^A	353,764^A	1,562,582^A	300,534^A
Total crop revenues	9,871^A	31,662^A	74,921^A	160,816^A	598,546^A	121,571^A
Total grains and oilseeds	6,464 ^A	23,357 ^A	59,727 ^A	131,888 ^A	364,261 ^A	81,926 ^A
Total other crops	3,407 ^A	8,304 ^A	15,194 ^A	28,928 ^A	234,284 ^A	39,644 ^A
Potatoes	75 ^D	139 ^B	504 ^A	2,175 ^B	35,919 ^A	5,073 ^A
Fruits	539 ^A	1,787 ^B	3,463 ^B	5,755 ^B	23,639 ^A	4,971 ^A
Vegetables	298 ^C	704 ^D	2,012 ^C	3,983 ^B	28,032 ^A	4,758 ^A
Tobacco	9 ^E	87 ^E	458 ^D	1,854 ^D	1,252 ^D	504 ^C
Greenhouse, nursery and floriculture products	355 ^C	1,079 ^C	2,615 ^B	6,246 ^B	125,196 ^A	17,819 ^A
Forage crops (including seeds)	1,660 ^A	3,011 ^B	4,523 ^A	6,059 ^A	13,758 ^A	4,570 ^A
Other crops	472 ^C	1,497 ^D	1,620 ^C	2,856 ^C	6,488 ^B	1,948 ^B
Total livestock and product revenues	8,929^A	21,642^A	52,486^A	133,793^A	750,466^A	131,363^A
Cattle	6,981 ^A	16,705 ^A	30,440 ^A	42,518 ^A	276,739 ^A	52,623 ^A
Hogs	78 ^B	464 ^C	2,163 ^B	8,532 ^B	152,523 ^A	21,347 ^A
Poultry and eggs	182 ^C	478 ^D	1,679 ^C	12,249 ^B	165,027 ^A	23,380 ^A
Dairy products and subsidies	152 ^E	1,414 ^D	14,719 ^A	64,255 ^A	140,540 ^A	29,500 ^A
Other livestock and products	1,536 ^B	2,580 ^B	3,485 ^B	6,238 ^B	15,657 ^B	4,515 ^A
Program payments and insurance proceeds	1,961^A	6,478^A	12,597^A	22,980^A	99,549^A	20,093^A
Total other revenues	4,797^A	12,139^A	22,004^A	36,175^A	114,001^A	27,507^A
Custom work and machine rental	1,983 ^A	5,715 ^A	9,538 ^A	13,544 ^A	62,333 ^A	13,363 ^A
Rental income	821 ^B	2,590 ^B	3,976 ^A	5,184 ^A	13,279 ^A	3,900 ^A
Miscellaneous revenues	1,993 ^A	3,835 ^A	8,491 ^A	17,446 ^A	38,389 ^A	10,244 ^A
Total operating expenses	27,989^A	62,636^A	131,429^A	282,851^A	1,331,627^A	255,039^A
Total crop expenses	3,114^A	10,525^A	28,535^A	66,348^A	221,449^A	45,603^A
Fertilizer and lime	1,428 ^A	5,133 ^A	14,092 ^A	33,327 ^A	92,077 ^A	20,303 ^A
Pesticides	663 ^A	2,430 ^A	7,254 ^A	17,569 ^A	54,510 ^A	11,361 ^A
Seed and plants	873 ^A	2,560 ^A	6,268 ^A	13,744 ^A	57,860 ^A	11,218 ^A
Other crop expenses	150 ^A	402 ^A	922 ^A	1,709 ^B	17,002 ^A	2,722 ^A
Total livestock expenses	4,670^A	9,220^A	20,939^A	54,733^A	515,392^A	81,045^A
Cattle purchases	1,411 ^A	3,371 ^A	7,844 ^A	14,965 ^A	165,913 ^A	26,004 ^A
Hog purchases	18 ^B	43 ^D	334 ^D	1,368 ^C	34,628 ^A	4,733 ^A
Poultry and egg purchases	36 ^D	68 ^D	322 ^D	2,123 ^B	36,530 ^A	5,083 ^A
Other livestock purchases	586 ^D	674 ^C	811 ^D	1,345 ^D	3,560 ^B	1,126 ^B
Feed, supplements, straw and bedding	2,024 ^A	3,961 ^A	9,518 ^A	29,570 ^A	256,183 ^A	40,190 ^A
Veterinary fees, medicine and breeding fees	595 ^A	1,101 ^B	2,071 ^A	4,959 ^A	16,771 ^A	3,614 ^A
Other livestock expenses	F	F	39 ^C	403 ^B	1,808 ^A	293 ^A
Total machinery expenses	7,260^A	13,831^A	24,771^A	40,288^A	96,963^A	27,588^A
Small tools	416 ^A	590 ^A	710 ^A	779 ^A	685 ^A	584 ^A
Net fuel expenses, machinery, truck, auto	3,687 ^A	7,240 ^A	13,140 ^A	20,803 ^A	48,612 ^A	14,119 ^A
Repairs, licenses and insurance	3,156 ^A	6,000 ^A	10,922 ^A	18,706 ^A	47,666 ^A	12,885 ^A
Total general expenses	12,945^A	29,059^A	57,183^A	121,482^A	497,823^A	100,803^A
Salaries (including CPP, QPP, EI)	661 ^B	3,021 ^B	7,551 ^A	22,023 ^A	140,163 ^A	23,161 ^A
Rent	554 ^A	1,892 ^A	4,389 ^A	10,785 ^A	40,914 ^A	8,048 ^A
Insurance	1,016 ^A	1,820 ^A	3,060 ^A	5,659 ^A	18,109 ^A	4,351 ^A
Utilities	1,396 ^A	2,491 ^A	4,148 ^A	7,721 ^A	37,483 ^A	7,589 ^A
Custom work and machine rental	2,024 ^A	4,647 ^A	9,386 ^A	18,016 ^A	72,294 ^A	15,026 ^A
Net interest expenses	2,172 ^A	4,929 ^A	9,609 ^A	20,738 ^A	66,585 ^A	14,777 ^A
Net property taxes	1,255 ^A	2,056 ^A	3,003 ^A	4,312 ^A	8,788 ^A	3,094 ^A
Building and fence repairs	1,095 ^A	1,742 ^A	2,858 ^A	4,674 ^A	15,959 ^A	3,926 ^A
Marketing expenses	239 ^A	942 ^A	3,106 ^A	8,778 ^A	44,143 ^A	7,681 ^A
Miscellaneous expenses	2,533 ^A	5,519 ^A	10,074 ^A	18,776 ^A	53,386 ^A	13,149 ^A
Net operating income	-2,430	9,286	30,580	70,912	230,955	45,495
Adjustment for capital cost allowance (CCA)	4,185 ^A	9,432 ^A	17,701 ^A	34,973 ^A	108,777 ^A	25,147 ^A
Net operating income adjusted for CCA	-6,616	-147	12,878	35,939	122,178	20,349
	Operating margins per dollar of revenue					
Operating margin	-0.10	0.13	0.19	0.20	0.15	0.15
Operating margin adjusted for CCA	-0.26	0.00	0.08	0.10	0.08	0.07

Table 7-1

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

	2008							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	98,850^A	269,411^A	20.6	213,781^A	16.4	55,629	40.0	28,505
Oilseed and grain farming	71,520 ^A	256,041 ^A	28.2	193,780 ^A	22.0	62,261	51.9	34,288
Potato farming	1,245 ^B	976,455 ^B	9.5	811,604 ^B	6.3	164,850	28.3	72,197
Other vegetable (except potato) and melon farming	2,520 ^B	375,245 ^B	1.9	334,255 ^B	4.9	40,989	-17.2	14,223
Fruit and tree nut farming	4,800 ^A	221,096 ^A	10.5	189,573 ^A	15.9	31,523	-13.4	14,635
Greenhouse, nursery and floriculture production	3,790 ^A	934,982 ^A	6.9	853,422 ^A	6.6	81,560	10.9	25,239
Other crop farming	14,980 ^A	103,945 ^A	6.1	85,422 ^A	6.2	18,524	5.5	4,937
Animal production	86,400^A	336,138^A	6.0	302,237^A	6.9	33,901	-1.7	11,016
Beef cattle ranching and farming, including feedlots	52,590 ^A	218,223 ^A	6.4	204,720 ^A	5.5	13,503	21.6	234
Dairy cattle and milk production	13,550 ^A	469,152 ^A	7.2	365,596 ^A	9.1	103,556	0.7	55,833
Hog and pig farming	3,835 ^A	1,221,534 ^A	12.0	1,192,960 ^A	17.0	28,574	-59.8	-32,439
Poultry and egg production	4,245 ^A	1,044,666 ^A	16.5	919,771 ^A	16.9	124,895	13.5	76,002
Other animal production	12,175 ^A	171,587 ^A	-9.5	157,151 ^A	-7.3	14,436	-28.3	-1,266
Total	185,250^A	300,534^A	12.4	255,039^A	10.8	45,495	22.1	20,349

Table 7-2

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

	2008							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	130^A	172,450^A	4.4	157,216^A	6.9	15,234	-15.7	-3,658
Oilseed and grain farming	0	0	x	0	x	0	x	0
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	45 ^A	88,249 ^A	-11.7	72,886 ^A	-15.9	15,363	15.6	3,330
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	45 ^A	287,353 ^A	1.9	261,397 ^A	0.9	25,957	13.0	3,724
Other crop farming	x	x	x	x	x	x	x	x
Animal production	120^A	1,033,175^A	11.4	919,072^A	6.6	114,103	74.9	46,306
Beef cattle ranching and farming, including feedlots	x	x	x	x	x	x	x	x
Dairy cattle and milk production	35 ^A	1,408,573 ^B	14.2	1,211,873 ^B	13.9	196,700	16.0	104,542
Hog and pig farming	x	x	x	x	x	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	35 ^A	315,318 ^C	30.3	311,572 ^C	16.7	3,746	..	-50,118
Total	245^A	573,193^A	11.2	511,926^A	7.7	61,266	54.2	19,605

Table 7-3

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

	2008							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	545^A	560,549^A	17.7	495,711^A	13.7	64,838	59.8	17,601
Oilseed and grain farming	85 ^B	162,476 ^D	40.4	144,187 ^D	34.0	18,290	..	5,025
Potato farming	280 ^A	961,950 ^A	20.3	846,870 ^A	15.3	115,081	76.2	33,994
Other vegetable (except potato) and melon farming	30 ^B	363,984 ^A	x	322,798 ^B	x	41,186	x	18,453
Fruit and tree nut farming	80 ^B	89,574 ^D	-10.2	88,237 ^D	7.8	1,337	-92.5	-7,738
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	65 ^B	65,720 ^B	49.5	60,623 ^B	31.8	5,096	..	-2,769
Animal production	685^A	265,388^A	4.0	228,227^A	3.6	37,161	6.1	15,028
Beef cattle ranching and farming, including feedlots	325 ^A	134,760 ^B	4.2	127,190 ^B	0.8	7,570	..	-2,796
Dairy cattle and milk production	195 ^A	407,636 ^A	9.3	317,122 ^A	10.0	90,513	6.9	51,491
Hog and pig farming	50 ^B	660,223 ^C	15.9	614,406 ^C	17.6	45,817	-2.7	-6,327
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	85 ^B	109,063 ^D	-2.5	98,499 ^D	-5.8	10,564	43.6	2,256
Total	1,235^A	397,049^A	12.3	347,542^A	10.0	49,507	32.1	16,176

Table 7-4

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

	2008							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	985^A	184,334^A	-0.6	173,626^B	13.2	10,708	-66.6	-3,317
Oilseed and grain farming	25 ^D	269,313 ^D	x	187,874 ^C	x	81,439	x	53,905
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	70 ^C	196,682 ^D	-6.2	173,254 ^C	-1.9	23,428	-28.9	8,735
Fruit and tree nut farming	535 ^B	162,725 ^B	-13.4	153,460 ^B	9.9	9,266	-80.8	-3,778
Greenhouse, nursery and floriculture production	200 ^C	256,365 ^C	26.0	260,121 ^C	32.7	-3,756	..	-19,335
Other crop farming	135 ^C	122,505 ^D	1.3	107,916 ^D	3.6	14,589	-13.1	3,504
Animal production	1,160^A	374,178^A	3.5	319,855^A	4.2	54,323	-0.5	30,345
Beef cattle ranching and farming, including feedlots	460 ^B	92,981 ^B	18.6	87,688 ^B	21.6	5,293	-16.2	-3,394
Dairy cattle and milk production	245 ^A	534,112 ^A	8.6	422,544 ^A	10.7	111,568	1.2	63,731
Hog and pig farming	30 ^B	551,670 ^C	28.0	669,940 ^C	52.5	-118,269	..	-156,610
Poultry and egg production	150 ^B	969,481 ^B	0.2	822,321 ^B	0.3	147,161	-0.2	111,495
Other animal production	280 ^B	351,884 ^C	1.0	298,545 ^C	-3.6	53,339	37.7	33,751
Total	2,150^A	286,986^A	3.5	252,694^A	8.2	34,291	-21.8	14,885

Table 7-5

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

	2008							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	770^A	374,590^A	10.8	315,156^A	7.4	59,434	32.7	22,957
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	245 ^A	742,070 ^A	3.8	621,278 ^A	0.5	120,793	25.2	49,506
Other vegetable (except potato) and melon farming	45 ^B	182,691 ^B	15.2	163,022 ^B	24.7	19,669	-29.4	5,374
Fruit and tree nut farming	210 ^B	130,892 ^B	10.1	98,560 ^B	20.0	32,331	-11.9	19,098
Greenhouse, nursery and floriculture production	100 ^C	471,763 ^D	26.9	430,201 ^D	18.4	41,562	..	8,575
Other crop farming	145 ^B	114,483 ^B	38.4	91,852 ^B	22.4	22,631	..	729
Animal production	785^A	360,594^B	12.4	322,389^B	16.9	38,206	-15.0	14,222
Beef cattle ranching and farming, including feedlots	375 ^A	63,468 ^B	14.3	63,059 ^B	16.1	409	-66.3	-6,973
Dairy cattle and milk production	230 ^A	462,191 ^A	2.3	364,164 ^A	5.6	98,027	-8.4	52,192
Hog and pig farming	30 ^A	1,561,221 ^D	28.7	1,607,986 ^D	35.5	-46,765	..	-114,997
Poultry and egg production	50 ^C	1,893,976 ^D	6.1	1,730,960 ^D	9.6	163,016	-21.1	107,574
Other animal production	95 ^C	73,570 ^B	11.0	67,095 ^B	12.6	6,475	-2.9	747
Total	1,560^A	367,275^A	11.5	318,609^A	12.0	48,666	8.4	18,527

Table 7-6

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

	2008							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	9,825^A	235,225^A	17.9	194,335^A	16.3	40,889	25.7	18,734
Oilseed and grain farming	3,670 ^A	245,428 ^A	22.4	201,113 ^A	17.1	44,315	54.8	16,305
Potato farming	215 ^C	647,344 ^B	-0.3	518,640 ^B	-4.3	128,704	19.5	75,428
Other vegetable (except potato) and melon farming	725 ^B	458,043 ^B	8.0	412,942 ^B	14.1	45,101	-27.2	14,557
Fruit and tree nut farming	850 ^B	242,345 ^B	18.3	185,008 ^B	24.3	57,337	2.2	38,990
Greenhouse, nursery and floriculture production	715 ^B	602,878 ^B	2.2	545,787 ^B	3.4	57,091	-8.3	22,915
Other crop farming	3,645 ^B	81,945 ^B	36.8	57,575 ^B	30.9	24,370	53.2	13,113
Animal production	14,825^A	458,751^A	6.5	394,446^A	7.2	64,305	2.5	35,424
Beef cattle ranching and farming, including feedlots	4,590 ^A	233,800 ^A	4.7	211,157 ^A	1.2	22,644	54.5	10,083
Dairy cattle and milk production	6,300 ^A	394,567 ^A	6.6	301,220 ^A	8.8	93,347	0.2	55,397
Hog and pig farming	1,600 ^A	1,187,162 ^A	11.3	1,129,636 ^A	12.4	57,526	-7.1	13,290
Poultry and egg production	930 ^B	1,239,821 ^B	12.5	1,079,223 ^B	13.1	160,598	8.8	111,166
Other animal production	1,400 ^B	132,360 ^B	-8.2	118,346 ^B	-10.5	14,014	16.5	3,630
Total	24,645^A	369,676^A	10.6	314,702^A	10.7	54,974	9.6	28,773

Table 7-7

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

	2008							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	21,915^A	263,531^A	10.6	225,915^A	7.9	37,617	30.3	14,389
Oilseed and grain farming	15,225 ^A	166,717 ^A	21.3	133,549 ^A	16.4	33,168	46.0	15,118
Potato farming	225 ^E	538,991 ^E	-27.1	470,056 ^E	-27.8	68,935 ^E	-22.1	13,679 ^E
Other vegetable (except potato) and melon farming	1,160 ^C	371,155 ^C	-1.0	331,943 ^C	1.2	39,212	-16.9	12,120
Fruit and tree nut farming	1,030 ^B	336,513 ^B	34.7	303,900 ^B	32.8	32,613	55.1	6,112
Greenhouse, nursery and floriculture production	1,350 ^B	1,418,664 ^B	14.1	1,291,380 ^B	12.7	127,284	30.4	40,322
Other crop farming	2,925 ^B	143,991 ^B	-2.7	125,958 ^B	-3.2	18,032	0.9	2,476
Animal production	22,320^A	305,953^A	6.3	269,983^A	6.4	35,970	5.1	12,946
Beef cattle ranching and farming, including feedlots	9,470 ^A	160,028 ^A	11.8	154,319 ^A	8.9	5,710	..	-3,311
Dairy cattle and milk production	4,930 ^A	425,664 ^A	2.3	323,622 ^A	2.9	102,042	0.5	55,158
Hog and pig farming	1,275 ^B	877,107 ^A	17.3	829,756 ^A	20.0	47,352	-16.1	-5,174
Poultry and egg production	1,615 ^A	1,019,651 ^A	19.5	886,474 ^A	19.3	133,177	21.0	77,304
Other animal production	5,030 ^B	88,921 ^B	-16.0	94,910 ^B	-12.4	-5,989	..	-13,946
Total	44,230^A	284,937^A	8.2	248,151^A	7.1	36,786	16.5	13,661

Table 7-8

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

	2008							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	8,860^A	350,878^A	26.1	284,883^A	24.6	65,994	32.7	29,487
Oilseed and grain farming	7,665 ^A	346,933 ^A	24.9	280,230 ^A	23.1	66,703	33.2	29,800
Potato farming	95 ^B	2,591,124 ^A	28.3	2,175,793 ^A	27.5	415,331	32.8	183,874
Other vegetable (except potato) and melon farming	30 ^B	889,130 ^C	x	705,299 ^B	x	183,831	x	111,451
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	90 ^C	608,202 ^C	-14.1	544,277 ^C	-14.3	63,926	-12.0	28,746
Other crop farming	950 ^C	111,234 ^C	23.6	90,293 ^C	31.6	20,941	-1.9	8,524
Animal production	7,165^A	328,144^A	5.9	311,088^A	10.9	17,056	-41.4	-6,323
Beef cattle ranching and farming, including feedlots	5,385 ^A	136,188 ^A	11.4	128,475 ^A	10.5	7,713	27.7	-2,967
Dairy cattle and milk production	390 ^B	665,289 ^B	13.5	530,009 ^B	13.8	135,280	12.2	62,494
Hog and pig farming	450 ^B	1,997,509 ^A	-1.4	2,052,260 ^B	10.3	-54,750	..	-164,564
Poultry and egg production	290 ^C	737,449 ^B	11.5	642,903 ^B	14.2	94,547	-3.9	61,113
Other animal production	660 ^C	384,181 ^B	25.1	345,135 ^B	31.2	39,046	-11.4	3,914
Total	16,020^A	340,713^A	16.4	296,599^A	17.5	44,114	9.5	13,476

Table 7-9

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

	2008							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	30,625^A	240,919^A	28.3	178,354^A	21.0	62,566	55.1	38,076
Oilseed and grain farming	28,885 ^A	248,891 ^A	29.0	183,650 ^A	21.6	65,240	56.1	39,928
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x
Fruit and tree nut farming	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	195 ^E	192,596 ^D	F	177,224 ^D	F	15,372	F	5,854
Other crop farming	1,490 ^C	85,507 ^B	7.1	69,536 ^C	4.1	15,972	22.1	6,118
Animal production	12,035^A	180,039^A	3.1	168,612^A	7.5	11,427	-35.9	-3,205
Beef cattle ranching and farming, including feedlots	10,610 ^A	132,620 ^A	5.3	123,666 ^A	7.8	8,954	-19.9	-1,954
Dairy cattle and milk production	170 ^B	763,096 ^B	28.4	648,348 ^B	39.7	114,748	-11.9	38,017
Hog and pig farming	75 ^B	4,185,329 ^B	36.8	4,502,170 ^B	52.4	-316,841	..	-582,628
Poultry and egg production	F	F	F	F	F	F	F	F
Other animal production	1,070 ^C	212,095 ^C	-29.4	178,432 ^C	-24.5	33,663	-47.5	13,131
Total	42,660^A	223,740^A	21.5	175,602^A	17.0	48,139	41.3	26,431

Table 7-10

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

	2008							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	20,670^A	280,229^A	26.7	205,978^A	21.4	74,252	44.4	40,254
Oilseed and grain farming	15,595 ^A	315,439 ^A	33.9	227,678 ^A	27.1	87,761	55.3	49,588
Potato farming	75 ^B	2,228,915 ^A	52.0	1,626,067 ^A	44.0	602,848	78.6	327,450
Other vegetable (except potato) and melon farming	50 ^B	715,917 ^B	-7.5	580,587 ^B	-18.9	135,331	..	71,159
Fruit and tree nut farming	85 ^E	48,842 ^D	-1.8	46,541 ^D	6.7	2,301	-62.4	-7,513
Greenhouse, nursery and floriculture production	360 ^D	537,977 ^D	4.2	472,447 ^D	8.6	65,530	-19.0	30,456
Other crop farming	4,500 ^B	102,191 ^B	-7.7	82,868 ^B	-4.4	19,323	-19.5	4,088
Animal production	22,320^A	363,424^A	2.8	332,747^A	2.5	30,677	7.1	8,733
Beef cattle ranching and farming, including feedlots	18,750 ^A	335,506 ^A	3.2	313,033 ^A	2.4	22,473	15.8	4,653
Dairy cattle and milk production	490 ^B	903,519 ^A	15.8	719,491 ^A	17.3	184,029	10.1	82,402
Hog and pig farming	265 ^B	1,082,710 ^B	23.9	1,042,265 ^A	28.5	40,445	-35.1	-24,574
Poultry and egg production	275 ^B	1,209,658 ^A	22.9	1,106,286 ^A	28.0	103,372	-13.7	48,771
Other animal production	2,535 ^B	298,795 ^B	-11.1	246,135 ^B	-12.1	52,660	-6.1	23,714
Total	42,985^A	323,418^A	10.7	271,787^A	7.5	51,631	31.7	23,891

Table 7-11

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

	2008							
	Number of farms	Total operating revenues	Change 2008/2007	Total operating expenses	Change 2008/2007	Net operating income	Change 2008/2007	Net operating income adjusted for CCA
	number	\$	%	\$	%	\$	%	\$
Crop production	4,515^A	324,298^A	1.0	292,545^A	2.2	31,752	-9.3	7,839
Oilseed and grain farming	345 ^B	231,276 ^B	31.3	183,719 ^B	20.3	47,558	..	14,634
Potato farming	55 ^B	645,168 ^B	-14.6	553,197 ^B	-9.4	91,971	-36.8	35,390
Other vegetable (except potato) and melon farming	345 ^C	230,795 ^C	-8.2	208,503 ^C	-4.5	22,291	-32.7	7,060
Fruit and tree nut farming	1,955 ^A	193,466 ^A	0.8	164,854 ^A	5.8	28,612	-20.9	15,081
Greenhouse, nursery and floriculture production	705 ^B	1,110,862 ^B	2.2	1,028,380 ^B	2.2	82,482	2.2	17,985
Other crop farming	1,105 ^B	93,106 ^C	11.9	93,334 ^C	15.0	-228	..	-14,748
Animal production	4,995^A	353,683^A	20.5	334,286^A	23.3	19,397	-12.9	-7,086
Beef cattle ranching and farming, including feedlots	2,615 ^A	132,522 ^A	16.7	136,700 ^A	17.7	-4,178	-63.0	-18,394
Dairy cattle and milk production	565 ^A	1,008,473 ^A	19.8	876,594 ^A	24.7	131,879	-5.3	40,067
Hog and pig farming	60 ^A	1,206,197 ^A	30.6	1,235,734 ^A	30.8	-29,537	-40.6	-96,237
Poultry and egg production	780 ^A	888,332 ^A	17.0	810,411 ^A	16.4	77,921	23.6	39,166
Other animal production	990 ^C	95,016 ^B	1.4	121,036 ^C	24.1	-26,020	..	-35,690
Total	9,520^A	339,761^A	11.2	314,493^A	13.3	25,268	-9.1	3

Table 8-1

Average operating revenues and expenses by revenue class and province

	2008					
	\$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	70,665^A	30,510^A	36,735^A	23,365^A	23,965^A	185,250^A
Newfoundland and Labrador	90 ^A	40 ^A	40 ^A	25 ^B	60 ^A	245 ^A
Prince Edward Island	425 ^A	165 ^A	200 ^A	155 ^A	285 ^A	1,235 ^A
Nova Scotia	1,100 ^A	285 ^B	255 ^A	200 ^A	310 ^A	2,150 ^A
New Brunswick	715 ^A	145 ^B	225 ^A	195 ^A	270 ^A	1,560 ^A
Quebec	6,675 ^A	3,760 ^A	5,550 ^A	4,325 ^A	4,330 ^A	24,645 ^A
Ontario	19,290 ^A	6,720 ^A	7,270 ^A	5,360 ^A	5,595 ^A	44,230 ^A
Manitoba	5,205 ^A	2,725 ^A	3,375 ^A	2,260 ^A	2,460 ^A	16,020 ^A
Saskatchewan	15,245 ^A	7,875 ^A	9,970 ^A	5,335 ^A	4,235 ^A	42,660 ^A
Alberta	17,390 ^A	7,360 ^A	8,565 ^A	4,660 ^A	5,015 ^A	42,985 ^A
British Columbia	4,535 ^A	1,430 ^A	1,290 ^A	850 ^A	1,415 ^A	9,520 ^A
Average per farm (\$)						
Total operating revenues						
Canada	25,559^A	71,921^A	162,009^A	353,764^A	1,562,582^A	300,534^A
Newfoundland and Labrador	24,428 ^A	71,738 ^A	178,107 ^A	338,348 ^A	2,198,933 ^A	573,193 ^A
Prince Edward Island	24,374 ^A	71,158 ^A	167,046 ^A	370,195 ^A	1,310,620 ^A	397,049 ^A
Nova Scotia	23,416 ^A	69,487 ^A	162,243 ^A	362,062 ^A	1,484,842 ^A	286,986 ^A
New Brunswick	23,214 ^A	69,994 ^A	168,339 ^A	368,646 ^A	1,600,014 ^A	367,275 ^A
Quebec	26,610 ^A	72,257 ^A	167,251 ^A	359,546 ^A	1,427,028 ^A	369,676 ^A
Ontario	24,788 ^A	70,820 ^A	160,750 ^A	354,282 ^A	1,533,551 ^A	284,937 ^A
Manitoba	26,362 ^A	71,632 ^A	161,853 ^A	355,227 ^A	1,536,285 ^A	340,713 ^A
Saskatchewan	26,869 ^A	72,564 ^A	162,144 ^A	348,938 ^A	1,199,700 ^A	223,740 ^A
Alberta	25,442 ^A	72,143 ^A	160,115 ^A	351,333 ^A	1,979,057 ^A	323,418 ^A
British Columbia	23,430 ^A	72,909 ^A	156,328 ^A	352,808 ^A	1,785,030 ^A	339,761 ^A
Total operating expenses						
Canada	27,989^A	62,636^A	131,429^A	282,851^A	1,331,627^A	255,039^A
Newfoundland and Labrador	24,514 ^A	62,563 ^A	161,572 ^A	335,421 ^A	1,942,348 ^A	511,926 ^A
Prince Edward Island	27,716 ^A	69,499 ^A	142,018 ^A	308,019 ^A	1,145,237 ^A	347,542 ^A
Nova Scotia	23,258 ^A	55,660 ^A	143,413 ^A	308,073 ^A	1,309,624 ^A	252,694 ^A
New Brunswick	25,112 ^A	64,103 ^A	137,542 ^A	303,540 ^A	1,391,982 ^A	318,609 ^A
Quebec	27,423 ^A	61,768 ^A	131,577 ^A	282,889 ^A	1,244,285 ^A	314,702 ^A
Ontario	28,186 ^A	64,969 ^A	133,799 ^A	288,059 ^A	1,336,544 ^A	248,151 ^A
Manitoba	30,412 ^A	64,122 ^A	137,134 ^A	295,071 ^A	1,337,796 ^A	296,599 ^A
Saskatchewan	25,887 ^A	58,573 ^A	128,873 ^A	270,979 ^A	921,141 ^A	175,602 ^A
Alberta	28,132 ^A	62,644 ^A	128,422 ^A	276,579 ^A	1,664,554 ^A	271,787 ^A
British Columbia	33,412 ^C	73,920 ^A	136,469 ^A	309,332 ^A	1,625,962 ^A	314,493 ^A
Net operating income						
Canada	-2,430	9,286	30,580	70,912	230,955	45,495
Newfoundland and Labrador	-86	9,176	16,535	2,927	256,585	61,266
Prince Edward Island	-3,342	1,660	25,028	62,175	165,383	49,507
Nova Scotia	158	13,827	18,830	53,989	175,218	34,291
New Brunswick	-1,898	5,891	30,797	65,106	208,031	48,666
Quebec	-813	10,488	35,674	76,657	182,743	54,974
Ontario	-3,398	5,850	26,951	66,222	197,007	36,786
Manitoba	-4,050	7,510	24,720	60,156	198,489	44,114
Saskatchewan	982	13,991	33,271	77,958	278,559	48,139
Alberta	-2,690	9,499	31,693	74,754	314,502	51,631
British Columbia	-9,983	-1,011	19,859	43,476	159,068	25,268
Net operating income adjusted for CCA						
Canada	-6,616	-147	12,878	35,939	122,178	20,349
Newfoundland and Labrador	-5,185	1,302	-3,141	-34,797	115,045	19,605
Prince Edward Island	-7,649	-6,465	11,004	31,909	59,508	16,176
Nova Scotia	-3,946	5,796	4,149	23,044	94,170	14,885
New Brunswick	-6,361	-1,721	12,404	29,309	92,328	18,527
Quebec	-4,890	346	18,151	43,710	104,082	28,773
Ontario	-7,429	-2,721	11,523	33,454	89,837	13,661
Manitoba	-7,909	-1,150	6,828	24,070	74,336	13,476
Saskatchewan	-2,496	6,075	16,452	42,411	171,600	26,431
Alberta	-7,582	-2,026	10,780	35,850	182,407	23,891
British Columbia	-14,973	-12,336	2,570	10,845	51,736	3

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

	2008					
	\$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	34,155 A	17,205 A	21,750 A	13,140 A	12,600 A	98,850 A
Oilseed and grain farming	21,040 A	12,770 A	17,415 A	10,935 A	9,370 A	71,520 A
Potato farming	265 D	65 B	125 B	180 B	610 A	1,245 B
Other vegetable (except potato) and melon farming	920 C	355 D	515 C	275 C	445 B	2,520 B
Fruit and tree nut farming	1,895 B	925 B	1,010 B	455 B	510 B	4,800 A
Greenhouse, nursery and floriculture production	1,025 C	535 C	640 B	440 B	1,145 A	3,790 A
Other crop farming	9,015 A	2,560 B	2,050 B	855 B	515 B	14,980 A
Animal production	36,510 A	13,305 A	14,985 A	10,225 A	11,370 A	86,400 A
Beef cattle ranching and farming, including feedlots	27,630 A	10,180 A	9,030 A	2,985 A	2,770 A	52,590 A
Dairy cattle and milk production	440 E	665 C	3,575 A	5,035 A	3,830 A	13,550 A
Hog and pig farming	245 C	230 C	650 C	760 B	1,950 A	3,835 A
Poultry and egg production	625 C	175 D	380 C	805 B	2,265 A	4,245 A
Other animal production	7,570 B	2,050 B	1,370 B	635 B	560 B	12,175 A
Total	70,665 A	30,510 A	36,735 A	23,365 A	23,965 A	185,250 A
Average per farm (\$)						
Total operating revenues						
Crop production	26,321 A	72,477 A	161,863 A	351,020 A	1,297,990 A	269,411 A
Oilseed and grain farming	27,936 A	72,840 A	163,132 A	351,678 A	1,079,122 A	256,041 A
Potato farming	27,941 C	71,913 A	179,250 A	367,503 A	1,822,943 A	976,455 B
Other vegetable (except potato) and melon farming	25,386 B	68,340 A	157,465 A	352,518 A	1,602,078 A	375,245 B
Fruit and tree nut farming	24,107 A	72,571 A	153,278 A	348,475 A	1,238,255 A	221,096 A
Greenhouse, nursery and floriculture production	28,638 B	70,799 A	166,322 A	347,753 A	2,809,917 A	934,982 A
Other crop farming	22,801 A	71,544 A	153,946 A	341,770 A	1,090,219 A	103,945 A
Animal production	24,845 A	71,202 A	162,230 A	357,288 A	1,855,700 A	336,138 A
Beef cattle ranching and farming, including feedlots	25,339 A	70,804 A	155,114 A	346,401 A	2,752,312 A	218,223 A
Dairy cattle and milk production	29,503 C	75,208 A	180,650 A	359,964 A	1,000,744 A	469,152 A
Hog and pig farming	25,657 A	76,240 A	172,468 A	373,614 A	2,184,707 A	1,221,534 A
Poultry and egg production	21,660 B	77,983 A	176,253 A	379,662 A	1,782,929 A	1,044,666 A
Other animal production	23,010 A	70,773 A	152,334 A	339,474 A	2,425,072 A	171,587 A
Total	25,559 A	71,921 A	162,009 A	353,764 A	1,562,582 A	300,534 A
Total operating expenses						
Crop production	25,308 A	59,040 A	127,657 A	274,050 A	1,021,936 A	213,781 A
Oilseed and grain farming	25,948 A	58,968 A	127,032 A	271,085 A	788,309 A	193,780 A
Potato farming	28,810 B	58,655 A	155,679 A	323,642 A	1,506,274 A	811,604 B
Other vegetable (except potato) and melon farming	24,512 B	54,401 B	136,904 B	306,824 B	1,436,693 A	334,255 B
Fruit and tree nut farming	25,952 A	65,184 A	131,904 A	300,913 A	1,033,991 A	189,573 A
Greenhouse, nursery and floriculture production	28,894 B	65,001 B	141,092 A	310,535 A	2,570,803 A	853,422 A
Other crop farming	23,248 A	56,544 A	122,600 A	257,865 A	881,817 A	85,422 A
Animal production	30,497 A	67,286 A	136,912 A	294,159 A	1,674,705 A	302,237 A
Beef cattle ranching and farming, including feedlots	29,574 A	65,686 A	133,925 A	303,587 A	2,587,661 A	204,720 A
Dairy cattle and milk production	22,958 D	54,615 B	138,670 A	274,996 A	789,757 A	365,596 A
Hog and pig farming	32,502 B	81,102 C	153,478 A	344,182 A	2,144,861 A	1,192,960 A
Poultry and egg production	21,423 C	65,190 B	160,693 A	323,978 A	1,572,119 A	919,771 A
Other animal production	34,993 B	77,977 B	137,624 A	304,331 A	1,994,804 A	157,151 A
Total	27,989 A	62,636 A	131,429 A	282,851 A	1,331,627 A	255,039 A
Net operating income						
Crop production	1,014	13,437	34,206	76,971	276,054	55,629
Oilseed and grain farming	1,989	13,872	36,099	80,593	290,813	62,261
Potato farming	-868	13,257	23,570	43,861	316,668	164,850
Other vegetable (except potato) and melon farming	874	13,940	20,560	45,694	165,385	40,989
Fruit and tree nut farming	-1,845	7,387	21,375	47,562	204,264	31,523
Greenhouse, nursery and floriculture production	-256	5,797	25,230	37,218	239,113	81,560
Other crop farming	-447	15,000	31,345	83,905	208,402	18,524
Animal production	-5,652	3,916	25,318	63,129	180,995	33,901
Beef cattle ranching and farming, including feedlots	-4,235	5,118	21,189	42,813	164,651	13,503
Dairy cattle and milk production	6,545	20,593	41,980	84,968	210,986	103,556
Hog and pig farming	-6,845	-4,861	18,989	29,432	39,846	28,574
Poultry and egg production	237	12,793	15,560	55,684	210,810	124,895
Other animal production	-11,983	-7,204	14,710	35,144	430,268	14,436
Total	-2,430	9,286	30,580	70,912	230,955	45,495

Table 8-2 – continued

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

	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	
	Average per farm (\$)					
Net operating income adjusted for CCA						
Crop production	-2,802	4,509	16,554	39,520	155,302	28,505
Oilseed and grain farming	-1,481	5,408	18,129	42,066	174,941	34,288
Potato farming	-6,349 E	6,613	7,706	10,579	144,219	72,197
Other vegetable (except potato) and melon farming	-1,995	8,097	7,990	15,066	59,030	14,223
Fruit and tree nut farming	-5,679	-213	8,339	21,650	122,762	14,635
Greenhouse, nursery and floriculture production	-3,804	-995	13,956	10,399	75,637	25,239
Other crop farming	-5,146	2,342	10,736	45,483	103,912	4,937
Animal production	-10,183	-6,169	7,544	31,337	85,484	11,016
Beef cattle ranching and farming, including feedlots	-8,862	-5,357	2,624	14,148	88,754	234
Dairy cattle and milk production	1,814 E	13,203	24,416	49,882	106,573	55,833
Hog and pig farming	-11,561	-17,915	-365	801	-60,318	-32,439
Poultry and egg production	-3,516 E	7,422	5,376	30,621	131,168	76,002
Other animal production	-16,207	-16,291	242	2,502	249,998	-1,266
Total	-6,616	-147	12,878	35,939	122,178	20,349

Table 9-1

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

	2008						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	23,925 A	33,100 A	14,000 A	12,735 A	15,090 A	98,850 A	55,629	24.2
Oilseed and grain farming	15,525 A	22,360 A	10,830 A	10,550 A	12,260 A	71,520 A	62,261	21.7
Potato farming	305 D	220 D	95 B	155 B	470 A	1,245 B	164,850	24.5
Other vegetable (except potato) and melon farming	725 C	835 C	395 D	180 B	375 C	2,520 B	40,989	28.8
Fruit and tree nut farming	1,455 A	1,810 B	640 B	465 B	430 B	4,800 A	31,523	30.3
Greenhouse, nursery and floriculture production	1,030 B	1,140 C	555 C	375 B	685 A	3,790 A	81,560	27.2
Other crop farming	4,875 B	6,740 B	1,485 B	1,020 B	870 B	14,980 A	18,524	32.5
Animal production	31,690 A	25,290 A	9,825 A	9,105 A	10,495 A	86,400 A	33,901	36.7
Beef cattle ranching and farming, including feedlots	22,100 A	19,240 A	5,535 A	3,345 A	2,375 A	52,590 A	13,503	42.0
Dairy cattle and milk production	940 B	1,470 C	2,175 B	3,975 A	4,995 A	13,550 A	103,556	6.9
Hog and pig farming	1,215 B	600 B	500 B	525 B	990 A	3,835 A	28,574	31.7
Poultry and egg production	770 C	630 B	525 C	750 B	1,575 A	4,245 A	124,895	18.1
Other animal production	6,665 B	3,360 B	1,080 C	515 C	560 B	12,175 A	14,436	54.7
Total	55,620 A	58,385 A	23,825 A	21,840 A	25,585 A	185,250 A	45,495	30.0

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

	2008						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	35 ^A	60 ^A	x	x	x	130 ^A	15,234	26.9
Oilseed and grain farming	0	0	0	0	0	0	0	0.0
Potato farming	x	x	0	x	0	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	45 ^A	15,363	x
Fruit and tree nut farming	x	x	x	0	x	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	45 ^A	25,957	x
Other crop farming	x	x	0	0	x	x	x	x
Animal production	25 ^A	40 ^A	x	x	30 ^A	120 ^A	114,103	20.8
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	35 ^A	196,700	x
Hog and pig farming	x	x	0	0	0	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	x	x	x	x	x	35 ^A	3,746	x
Total	65 ^A	95 ^A	x	x	35 ^A	245 ^A	61,266	26.5

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

	2008						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	160 ^B	155 ^B	60 ^B	55 ^B	120 ^A	545 ^A	64,838	29.4
Oilseed and grain farming	35 ^C	35 ^D	x	x	x	85 ^B	18,290	41.2
Potato farming	70 ^B	40 ^C	30 ^B	40 ^B	105 ^B	280 ^A	115,081	25.0
Other vegetable (except potato) and melon farming	x	x	x	x	x	30 ^B	41,186	x
Fruit and tree nut farming	40 ^D	30 ^C	x	x	0	80 ^B	1,337	50.0
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x
Other crop farming	x	40 ^C	x	x	x	65 ^B	5,096	x
Animal production	240 ^A	195 ^B	80 ^B	75 ^A	100 ^A	685 ^A	37,161	35.0
Beef cattle ranching and farming, including feedlots	150 ^B	125 ^B	x	x	x	325 ^A	7,570	46.2
Dairy cattle and milk production	x	x	40 ^B	45 ^B	65 ^B	195 ^A	90,513	x
Hog and pig farming	x	x	x	x	x	50 ^B	45,817	x
Poultry and egg production	x	x	x	x	x	x	x	x
Other animal production	45 ^C	30 ^D	x	x	x	85 ^B	10,564	52.9
Total	395 ^A	355 ^A	135 ^A	125 ^A	215 ^A	1,235 ^A	49,507	32.0

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

	2008						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	235 ^B	540 ^B	100 ^B	65 ^B	55 ^A	985 ^A	10,708	23.9
Oilseed and grain farming	x	x	x	x	x	25 ^D	81,439	x
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	40 ^D	x	x	x	70 ^C	23,428	x
Fruit and tree nut farming	120 ^C	295 ^C	50 ^C	40 ^B	30 ^B	535 ^B	9,266	22.4
Greenhouse, nursery and floriculture production	40 ^C	120 ^D	x	x	x	200 ^C	-3,756	20.0
Other crop farming	40 ^C	80 ^D	x	x	x	135 ^C	14,589	29.6
Animal production	360 ^B	370 ^B	105 ^B	140 ^A	180 ^A	1,160 ^A	54,323	31.0
Beef cattle ranching and farming, including feedlots	180 ^B	235 ^C	30 ^D	x	x	460 ^B	5,293	39.1
Dairy cattle and milk production	x	x	40 ^B	85 ^A	85 ^A	245 ^A	111,568	x
Hog and pig farming	x	x	x	x	x	30 ^B	-118,269	x
Poultry and egg production	35 ^D	25 ^E	x	x	45 ^A	150 ^B	147,161	23.3
Other animal production	110 ^D	85 ^D	25 ^E	x	45 ^B	280 ^B	53,339	39.3
Total	595 ^B	905 ^A	210 ^B	205 ^A	240 ^A	2,150 ^A	34,291	27.7

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

	2008						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	220 B	270 B	60 B	80 A	140 A	770 A	59,434	28.6
Oilseed and grain farming	x	x	x	x	x	x	x	x
Potato farming	45 B	45 D	x	45 B	95 A	245 A	120,793	18.4
Other vegetable (except potato) and melon farming	x	x	x	x	x	45 B	19,669	x
Fruit and tree nut farming	65 D	95 C	x	x	x	210 B	32,331	31.0
Greenhouse, nursery and floriculture production	40 E	45 D	x	x	x	100 C	41,562	40.0
Other crop farming	35 C	70 D	x	x	x	145 B	22,631	24.1
Animal production	255 B	255 B	65 B	100 A	110 A	785 A	38,206	32.5
Beef cattle ranching and farming, including feedlots	190 B	165 B	x	x	x	375 A	409	50.7
Dairy cattle and milk production	x	35 B	40 A	70 A	75 A	230 A	98,027	x
Hog and pig farming	x	x	x	x	x	30 A	-46,765	x
Poultry and egg production	x	x	x	x	x	50 C	163,016	x
Other animal production	35 D	40 D	x	x	x	95 C	6,475	36.8
Total	475 A	530 A	125 A	180 A	235 A	1,560 A	48,666	30.4

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

	2008						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	2,450 ^B	3,615 ^B	1,400 ^B	1,200 ^B	1,155 ^A	9,825 ^A	40,889	24.9
Oilseed and grain farming	955 ^B	1,050 ^B	535 ^C	560 ^B	565 ^B	3,670 ^A	44,315	26.0
Potato farming	40 ^D	F	x	x	80 ^C	215 ^C	128,704	18.6
Other vegetable (except potato) and melon farming	195 ^D	230 ^D	115 ^E	70 ^D	110 ^B	725 ^B	45,101	26.9
Fruit and tree nut farming	185 ^C	320 ^C	145 ^D	120 ^E	75 ^C	850 ^B	57,337	21.8
Greenhouse, nursery and floriculture production	170 ^D	200 ^D	140 ^D	110 ^D	100 ^B	715 ^B	57,091	23.8
Other crop farming	895 ^C	1,755 ^C	450 ^D	315 ^D	215 ^D	3,645 ^B	24,370	24.6
Animal production	3,090 ^B	3,310 ^B	2,100 ^B	3,015 ^A	3,310 ^A	14,825 ^A	64,305	20.8
Beef cattle ranching and farming, including feedlots	1,645 ^B	1,830 ^B	505 ^C	325 ^C	285 ^B	4,590 ^A	22,644	35.8
Dairy cattle and milk production	280 ^C	560 ^C	1,050 ^B	2,235 ^A	2,185 ^A	6,300 ^A	93,347	4.4
Hog and pig farming	375 ^C	290 ^C	270 ^C	245 ^C	420 ^B	1,600 ^A	57,526	23.4
Poultry and egg production	200 ^E	115 ^D	110 ^D	125 ^D	390 ^B	930 ^B	160,598	21.5
Other animal production	590 ^C	520 ^D	175 ^D	75 ^E	45 ^D	1,400 ^B	14,014	42.1
Total	5,545 ^A	6,925 ^A	3,495 ^A	4,215 ^A	4,465 ^A	24,645 ^A	54,974	22.5

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

	2008						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	6,540 ^A	8,290 ^A	2,590 ^A	2,065 ^A	2,430 ^A	21,915 ^A	37,617	29.8
Oilseed and grain farming	4,085 ^A	6,130 ^A	1,865 ^A	1,650 ^B	1,500 ^A	15,225 ^A	33,168	26.8
Potato farming	F	F	x	x	40 ^B	225 ^E	68,935 ^E	F
Other vegetable (except potato) and melon farming	390 ^D	310 ^E	205 ^E	50 ^C	205 ^D	1,160 ^C	39,212	33.6
Fruit and tree nut farming	360 ^C	340 ^D	105 ^C	80 ^D	150 ^C	1,030 ^B	32,613	35.0
Greenhouse, nursery and floriculture production	345 ^C	385 ^D	185 ^D	110 ^D	320 ^B	1,350 ^B	127,284	25.6
Other crop farming	1,240 ^C	1,085 ^C	215 ^C	175 ^C	215 ^C	2,925 ^B	18,032	42.4
Animal production	8,720 ^A	5,755 ^B	2,365 ^B	2,350 ^A	3,140 ^A	22,320 ^A	35,970	39.1
Beef cattle ranching and farming, including feedlots	4,720 ^A	3,410 ^B	705 ^C	375 ^B	260 ^B	9,470 ^A	5,710	49.8
Dairy cattle and milk production	450 ^D	690 ^D	840 ^C	1,200 ^B	1,750 ^A	4,930 ^A	102,042	9.1
Hog and pig farming	400 ^C	195 ^C	150 ^C	180 ^C	345 ^B	1,275 ^B	47,352	31.4
Poultry and egg production	185 ^B	190 ^D	190 ^D	400 ^C	665 ^B	1,615 ^A	133,177	11.5
Other animal production	2,960 ^B	1,275 ^C	485 ^D	190 ^D	120 ^D	5,030 ^B	-5,989	58.8
Total	15,255 ^A	14,040 ^A	4,960 ^A	4,420 ^A	5,565 ^A	44,230 ^A	36,786	34.5

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

	2008						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	2,065 ^B	2,475 ^B	1,305 ^A	1,335 ^A	1,665 ^A	8,860 ^A	65,994	23.3
Oilseed and grain farming	1,750 ^B	1,935 ^B	1,210 ^A	1,235 ^A	1,530 ^A	7,665 ^A	66,703	22.8
Potato farming	x	x	x	x	70 ^B	95 ^B	415,331	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	30 ^B	183,831	x
Fruit and tree nut farming	x	x	x	x	0	x	x	x
Greenhouse, nursery and floriculture production	x	35 ^D	x	x	x	90 ^C	63,926	x
Other crop farming	280 ^D	470 ^D	70 ^D	80 ^E	60 ^D	950 ^C	20,941	29.5
Animal production	3,025 ^A	2,215 ^A	770 ^B	570 ^B	585 ^A	7,165 ^A	17,056	42.2
Beef cattle ranching and farming, including feedlots	2,490 ^A	1,890 ^A	515 ^B	325 ^B	170 ^B	5,385 ^A	7,713	46.2
Dairy cattle and milk production	x	35 ^C	F	85 ^C	165 ^B	390 ^B	135,280	x
Hog and pig farming	215 ^B	45 ^E	40 ^E	50 ^D	100 ^B	450 ^B	-54,750	47.8
Poultry and egg production	50 ^E	40 ^D	F	50 ^C	100 ^B	290 ^C	94,547	17.2
Other animal production	250 ^D	200 ^D	85 ^D	65 ^D	60 ^B	660 ^C	39,046	37.9
Total	5,085 ^A	4,685 ^A	2,080 ^A	1,910 ^A	2,260 ^A	16,020 ^A	44,114	31.7

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

	2008						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	6,300 ^A	9,720 ^A	5,045 ^A	4,530 ^A	5,035 ^A	30,625 ^A	62,566	20.6
Oilseed and grain farming	5,735 ^A	8,905 ^A	4,840 ^A	4,445 ^A	4,955 ^A	28,885 ^A	65,240	19.9
Potato farming	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	x	0	x	x	x
Fruit and tree nut farming	x	x	x	0	x	x	x	x
Greenhouse, nursery and floriculture production	F	x	F	x	x	195 ^E	15,372	F
Other crop farming	425 ^D	775 ^D	145 ^D	65 ^D	60 ^D	1,490 ^C	15,972	28.5
Animal production	4,650 ^A	4,580 ^A	1,495 ^B	760 ^B	560 ^B	12,035 ^A	11,427	38.6
Beef cattle ranching and farming, including feedlots	4,015 ^A	4,170 ^A	1,380 ^B	690 ^B	360 ^C	10,610 ^A	8,954	37.8
Dairy cattle and milk production	25 ^D	x	x	x	75 ^B	170 ^B	114,748	14.7
Hog and pig farming	35 ^C	x	x	x	x	75 ^B	-316,841	46.7
Poultry and egg production	x	x	x	x	25 ^B	F	F	x
Other animal production	550 ^D	365 ^D	45 ^D	30 ^D	75 ^C	1,070 ^C	33,663	51.4
Total	10,935 ^A	14,300 ^A	6,535 ^A	5,290 ^A	5,595 ^A	42,660 ^A	48,139	25.6

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

	2008						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	4,415 ^A	6,380 ^A	2,880 ^A	2,960 ^A	4,040 ^A	20,670 ^A	74,252	21.4
Oilseed and grain farming	2,860 ^B	4,155 ^A	2,330 ^A	2,615 ^A	3,640 ^A	15,595 ^A	87,761	18.3
Potato farming	x	x	x	x	55 ^B	75 ^B	602,848	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	50 ^B	135,331	x
Fruit and tree nut farming	F	F	x	x	x	85 ^E	2,301	F
Greenhouse, nursery and floriculture production	65 ^C	F	50 ^D	30 ^D	70 ^C	360 ^D	65,530	18.1
Other crop farming	1,430 ^B	2,005 ^B	490 ^C	310 ^C	260 ^C	4,500 ^B	19,323	31.8
Animal production	9,000 ^A	7,200 ^A	2,495 ^B	1,765 ^A	1,860 ^A	22,320 ^A	30,677	40.3
Beef cattle ranching and farming, including feedlots	7,380 ^A	6,495 ^A	2,190 ^B	1,485 ^A	1,185 ^B	18,750 ^A	22,473	39.4
Dairy cattle and milk production	25 ^D	x	40 ^D	100 ^D	305 ^B	490 ^B	184,029	5.1
Hog and pig farming	105 ^D	x	x	30 ^D	85 ^C	265 ^B	40,445	39.6
Poultry and egg production	55 ^C	50 ^D	30 ^D	40 ^C	100 ^B	275 ^B	103,372	20.0
Other animal production	1,425 ^C	605 ^D	215 ^D	110 ^E	180 ^C	2,535 ^B	52,660	56.2
Total	13,415 ^A	13,580 ^A	5,375 ^A	4,730 ^A	5,895 ^A	42,985 ^A	51,631	31.2

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

	2008						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	1,510 ^B	1,595 ^B	545 ^B	415 ^B	450 ^A	4,515 ^A	31,752	33.4
Oilseed and grain farming	75 ^E	130 ^C	35 ^C	35 ^D	60 ^B	345 ^B	47,558	21.7
Potato farming	x	x	x	x	x	55 ^B	91,971	x
Other vegetable (except potato) and melon farming	70 ^C	190 ^E	40 ^D	30 ^D	x	345 ^C	22,291	20.3
Fruit and tree nut farming	640 ^B	655 ^C	310 ^B	205 ^B	160 ^B	1,955 ^A	28,612	32.7
Greenhouse, nursery and floriculture production	230 ^D	175 ^C	80 ^D	75 ^D	155 ^B	705 ^B	82,482	32.6
Other crop farming	490 ^C	440 ^C	75 ^D	55 ^C	40 ^D	1,105 ^B	-228	44.3
Animal production	2,335 ^B	1,375 ^B	340 ^B	325 ^B	625 ^A	4,995 ^A	19,397	46.7
Beef cattle ranching and farming, including feedlots	1,330 ^A	910 ^B	180 ^B	100 ^B	95 ^C	2,615 ^A	-4,178	50.9
Dairy cattle and milk production	80 ^C	60 ^D	40 ^D	120 ^C	255 ^B	565 ^A	131,879	14.2
Hog and pig farming	25 ^B	x	x	x	x	60 ^A	-29,537	41.7
Poultry and egg production	205 ^C	165 ^D	85 ^D	90 ^C	225 ^B	780 ^A	77,921	26.3
Other animal production	685 ^C	225 ^D	30 ^D	x	30 ^C	990 ^C	-26,020	69.2
Total	3,840 ^A	2,965 ^A	885 ^A	745 ^A	1,075 ^A	9,520 ^A	25,268	40.3

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

	2008						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	13,330 ^A	19,615 ^A	1,210 ^C	...	...	34,155 ^A	1,014	39.0
Oilseed and grain farming	7,900 ^A	12,135 ^A	1,005 ^C	...	...	21,040 ^A	1,989	37.5
Potato farming	F	130 ^E	x	...	...	265 ^D	-868	F
Other vegetable (except potato) and melon farming	380 ^D	530 ^D	x	...	...	920 ^C	874	41.3
Fruit and tree nut farming	785 ^B	1,050 ^C	55 ^E	...	...	1,895 ^B	-1,845	41.4
Greenhouse, nursery and floriculture production	450 ^D	565 ^D	x	...	...	1,025 ^C	-256	43.9
Other crop farming	3,680 ^B	5,210 ^B	130 ^D	...	...	9,015 ^A	-447	40.8
Animal production	20,575 ^A	15,090 ^A	845 ^D	...	...	36,510 ^A	-5,652	56.4
Beef cattle ranching and farming, including feedlots	15,000 ^A	12,020 ^A	610 ^D	...	...	27,630 ^A	-4,235	54.3
Dairy cattle and milk production	70 ^A	F	x	...	...	440 ^E	6,545	15.9
Hog and pig farming	130 ^B	95 ^D	x	...	...	245 ^C	-6,845	53.1
Poultry and egg production	335 ^D	235 ^D	F	...	...	625 ^C	237	53.6
Other animal production	5,040 ^B	2,380 ^B	F	...	...	7,570 ^B	-11,983	66.6
Total	33,905 ^A	34,710 ^A	2,050 ^B	...	...	70,665 ^A	-2,430	48.0

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

	2008						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	4,180 ^A	7,335 ^A	4,600 ^A	1,090 ^C	...	17,205 ^A	13,437	24.3
Oilseed and grain farming	3,075 ^A	5,530 ^A	3,265 ^A	900 ^C	...	12,770 ^A	13,872	24.1
Potato farming	x	30 ^D	x	x	...	65 ^B	13,257	x
Other vegetable (except potato) and melon farming	90 ^D	130 ^C	F	x	...	355 ^D	13,940	25.4
Fruit and tree nut farming	265 ^C	375 ^B	225 ^C	F	...	925 ^B	7,387	28.6
Greenhouse, nursery and floriculture production	160 ^D	225 ^D	150 ^E	x	...	535 ^C	5,797	29.9
Other crop farming	575 ^C	1,040 ^B	810 ^C	130 ^E	...	2,560 ^B	15,000	22.5
Animal production	4,810 ^A	5,150 ^A	3,030 ^B	320 ^C	...	13,305 ^A	3,916	36.2
Beef cattle ranching and farming, including feedlots	3,540 ^A	4,275 ^A	2,130 ^B	240 ^C	...	10,180 ^A	5,118	34.8
Dairy cattle and milk production	100 ^C	230 ^D	335 ^E	x	...	665 ^C	20,593	15.0
Hog and pig farming	90 ^D	105 ^D	30 ^E	x	...	230 ^C	-4,861	39.1
Poultry and egg production	50 ^D	60 ^D	F	x	...	175 ^D	12,793	28.6
Other animal production	1,040 ^C	480 ^C	470 ^D	F	...	2,050 ^B	-7,204	50.7
Total	8,990 ^A	12,480 ^A	7,625 ^A	1,410 ^B	...	30,510 ^A	9,286	29.5

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

	2008						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	3,675 A	4,735 A	5,915 A	6,135 A	1,290 B	21,750 A	34,206	16.9
Oilseed and grain farming	2,765 A	3,675 A	4,835 A	5,060 A	1,085 B	17,415 A	36,099	15.9
Potato farming	x	40 D	35 B	30 B	x	125 B	23,570	x
Other vegetable (except potato) and melon farming	110 D	125 D	175 D	70 D	F	515 C	20,560	21.4
Fruit and tree nut farming	220 B	290 C	250 C	225 C	x	1,010 B	21,375	21.8
Greenhouse, nursery and floriculture production	125 D	200 D	175 C	130 D	x	640 B	25,230	19.5
Other crop farming	440 C	415 C	440 B	620 C	135 D	2,050 B	31,345	21.5
Animal production	3,215 A	3,580 A	3,910 A	3,675 A	610 C	14,985 A	25,318	21.5
Beef cattle ranching and farming, including feedlots	2,230 A	2,335 A	2,165 A	1,925 A	375 D	9,030 A	21,189	24.7
Dairy cattle and milk production	335 D	605 C	1,130 B	1,345 B	150 E	3,575 A	41,980	9.4
Hog and pig farming	190 E	140 D	160 D	130 D	35 E	650 C	18,989	29.2
Poultry and egg production	105 E	140 D	95 D	40 D	x	380 C	15,560	27.6
Other animal production	350 C	365 C	370 D	235 D	35 D	1,370 B	14,710	25.5
Total	6,890 A	8,315 A	9,830 A	9,805 A	1,895 B	36,735 A	30,580	18.8

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

	2008						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	1,515 A	1,090 B	1,745 A	4,230 A	4,560 A	13,140 A	76,971	11.5
Oilseed and grain farming	1,125 A	845 B	1,395 A	3,635 A	3,935 A	10,935 A	80,593	10.3
Potato farming	40 C	x	x	65 C	35 D	180 B	43,861	22.2
Other vegetable (except potato) and melon farming	70 E	35 E	45 D	55 D	70 E	275 C	45,694	25.5
Fruit and tree nut farming	95 D	65 D	70 D	130 C	105 C	455 B	47,562	20.9
Greenhouse, nursery and floriculture production	75 D	90 D	115 D	110 D	50 D	440 B	37,218	17.0
Other crop farming	105 D	60 D	100 D	225 C	360 C	855 B	83,905	12.3
Animal production	1,395 B	965 B	1,425 B	3,615 A	2,825 A	10,225 A	63,129	13.6
Beef cattle ranching and farming, including feedlots	665 B	450 B	450 B	775 A	635 B	2,985 A	42,813	22.3
Dairy cattle and milk production	275 D	195 D	585 C	2,185 A	1,800 A	5,035 A	84,968	5.5
Hog and pig farming	195 C	115 D	160 D	180 C	105 D	760 B	29,432	25.7
Poultry and egg production	105 D	85 D	165 C	315 C	140 D	805 B	55,684	13.0
Other animal production	145 D	120 E	70 E	160 D	140 D	635 B	35,144	22.8
Total	2,915 A	2,060 A	3,175 A	7,840 A	7,380 A	23,365 A	70,912	12.5

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

	2008						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	1,215 ^A	315 ^B	540 ^B	1,285 ^A	9,245 ^A	12,600 ^A	276,054	9.6
Oilseed and grain farming	665 ^B	175 ^B	330 ^B	960 ^A	7,235 ^A	9,370 ^A	290,813	7.1
Potato farming	85 ^B	x	x	55 ^B	430 ^A	610 ^A	316,668	13.9
Other vegetable (except potato) and melon farming	90 ^D	x	x	50 ^C	270 ^B	445 ^B	165,385	20.2
Fruit and tree nut farming	80 ^D	x	40 ^E	60 ^D	305 ^B	510 ^B	204,264	15.7
Greenhouse, nursery and floriculture production	215 ^C	65 ^D	110 ^C	125 ^C	625 ^A	1,145 ^A	239,113	18.8
Other crop farming	75 ^D	x	x	40 ^B	370 ^B	515 ^B	208,402	14.6
Animal production	1,695 ^A	510 ^B	610 ^B	1,495 ^A	7,070 ^A	11,370 ^A	180,995	14.9
Beef cattle ranching and farming, including feedlots	655 ^A	155 ^B	185 ^C	405 ^B	1,365 ^A	2,770 ^A	164,651	23.6
Dairy cattle and milk production	160 ^B	75 ^D	115 ^D	435 ^B	3,045 ^A	3,830 ^A	210,986	4.2
Hog and pig farming	615 ^B	135 ^D	145 ^D	205 ^C	845 ^B	1,950 ^A	39,846	31.5
Poultry and egg production	175 ^B	120 ^D	145 ^C	400 ^B	1,425 ^A	2,265 ^A	210,810	7.7
Other animal production	85 ^C	x	x	55 ^D	375 ^B	560 ^B	430,268	15.2
Total	2,915 ^A	825 ^A	1,140 ^A	2,780 ^A	16,310 ^A	23,965 ^A	230,955	12.2

Table 11-1

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

	2008							
	Atlantic provinces	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	140^B	3,670^A	15,225^A	7,665^A	28,885^A	15,595^A	345^B	71,520^A
Distribution by province (%)	0.2	5.1	21.3	10.7	40.4	21.8	0.5	100.0
	Average per farm (\$)							
Total operating revenues	188,147^C	245,428^A	166,717^A	346,933^A	248,891^A	315,439^A	231,276^B	256,041^A
Total crop revenues	116,751^C	186,639^A	128,900^A	274,479^A	185,137^A	224,524^A	181,177^B	191,257^A
Total grains and oilseeds	95,013 ^B	179,532 ^A	123,451 ^A	268,477 ^A	183,168 ^A	217,434 ^A	169,807 ^B	186,652 ^A
Total other crops	21,738 ^E	7,107 ^B	5,449 ^A	6,003 ^B	1,968 ^B	7,090 ^B	11,369 ^C	4,605 ^A
Potatoes	F	F	68 ^E	957 ^D	x	192 ^D	x	214 ^C
Fruits	x	198 ^D	85 ^A	28 ^B	5 ^A	F	x	36 ^B
Vegetables	2,791 ^D	3,412 ^C	1,924 ^B	23 ^A	19 ^A	167 ^A	x	637 ^B
Tobacco	0	x	320 ^C	x	x	0	0	68 ^C
Greenhouse, nursery and floriculture products	x	x	44 ^A	132 ^A	119 ^A	94 ^D	0	94 ^A
Forage crops (including seeds)	5,904 ^B	2,754 ^B	2,737 ^B	4,669 ^A	1,750 ^B	5,222 ^B	11,212 ^C	3,135 ^A
Other crops	x	487 ^E	270 ^D	x	29 ^A	1,401 ^D	0	421 ^D
Total livestock and product revenues	13,825^D	12,123^C	9,278^B	19,209^A	11,250^A	26,780^A	7,822^D	15,104^A
Cattle	5,042 ^D	3,061 ^C	4,408 ^B	12,840 ^A	9,209 ^A	17,801 ^A	5,838 ^D	10,110 ^A
Hogs	x	2,709 ^D	1,776 ^C	3,927 ^A	694 ^A	3,579 ^B	x	2,011 ^A
Poultry and eggs	x	667 ^E	1,591 ^E	1,317 ^A	506 ^B	2,016 ^A	x	1,158 ^B
Dairy products and subsidies	x	5,524 ^D	1,209 ^C	439 ^D	506 ^B	2,833 ^B	0	1,422 ^B
Other livestock and products	x	162 ^D	295 ^C	686 ^D	335 ^C	552 ^C	F	402 ^B
Program payments and insurance proceeds	21,462^C	15,990^B	9,825^A	20,099^A	14,335^A	25,261^A	18,492^C	16,495^A
Total other revenues	36,109^B	30,676^B	18,714^A	33,146^A	38,169^A	38,874^A	23,786^C	33,186^A
Custom work and machine rental	27,252 ^B	23,391 ^B	13,074 ^A	9,091 ^B	6,277 ^A	9,901 ^A	10,098 ^D	9,753 ^A
Rental income	5,801 ^D	2,522 ^D	2,934 ^B	2,405 ^B	3,103 ^B	9,319 ^A	7,889 ^C	4,346 ^A
Miscellaneous revenues	3,056 ^D	4,763 ^B	2,706 ^B	21,650 ^A	28,789 ^A	19,654 ^A	5,799 ^B	19,087 ^A
Total operating expenses	155,598^B	201,113^A	133,549^A	280,230^A	183,650^A	227,678^A	183,719^B	193,780^A
Total crop expenses	44,538^C	58,807^A	42,542^A	119,350^A	74,867^A	82,719^A	64,708^B	73,535^A
Fertilizer and lime	22,478 ^C	27,768 ^A	20,337 ^A	63,414 ^A	36,911 ^A	46,921 ^A	35,751 ^B	37,904 ^A
Pesticides	7,492 ^C	8,032 ^A	8,539 ^A	34,058 ^A	27,128 ^A	22,886 ^A	16,218 ^B	21,919 ^A
Seed and plants	13,474 ^C	22,473 ^A	13,383 ^A	21,715 ^A	10,719 ^A	12,687 ^A	x	13,509 ^A
Other crop expenses	1,093 ^D	533 ^C	283 ^D	163 ^A	108 ^A	226 ^B	x	203 ^B
Total livestock expenses	5,093^B	7,917^C	6,172^B	9,625^A	4,842^A	16,284^A	4,325^B	8,289^A
Cattle purchases	1,173 ^B	1,189 ^D	1,846 ^C	2,678 ^B	1,818 ^A	5,721 ^B	x	2,728 ^A
Hog purchases	x	826 ^D	336 ^C	574 ^B	59 ^A	358 ^B	x	280 ^A
Poultry and egg purchases	x	F	273 ^D	189 ^A	F	227 ^A	0	173 ^C
Other livestock purchases	x	F	82 ^D	167 ^E	106 ^D	136 ^B	x	112 ^C
Feed, supplements, straw and bedding	2,159 ^B	5,106 ^C	3,275 ^B	5,277 ^B	2,262 ^A	8,730 ^A	3,176 ^B	4,362 ^A
Veterinary fees, medicine and breeding fees	449 ^D	590 ^C	328 ^B	739 ^A	484 ^A	931 ^A	395 ^E	581 ^A
Other livestock expenses	x	F	32 ^D	0	10 ^A	182 ^A	0	53 ^A
Total machinery expenses	28,554^B	32,397^A	20,178^A	45,034^A	33,567^A	37,234^A	32,965^B	32,673^A
Small tools	270 ^B	218 ^B	499 ^A	622 ^A	719 ^A	706 ^A	464 ^C	631 ^A
Net fuel expenses, machinery, truck, auto	15,402 ^B	15,705 ^A	10,225 ^A	25,371 ^A	18,767 ^A	19,659 ^A	17,657 ^B	17,682 ^A
Repairs, licenses and insurance	12,882 ^B	16,474 ^A	9,455 ^A	19,041 ^A	14,081 ^A	16,869 ^A	14,844 ^B	14,360 ^A
Total general expenses	77,413^B	101,992^A	64,657^A	106,221^A	70,375^A	91,441^A	81,721^B	79,284^A
Salaries (including CPP, QPP, EI)	22,591 ^C	13,336 ^B	8,229 ^A	14,763 ^A	7,974 ^A	12,113 ^A	20,170 ^C	10,020 ^A
Rent	5,728 ^C	11,717 ^B	11,657 ^A	17,097 ^A	8,700 ^A	12,640 ^A	6,398 ^C	11,227 ^A
Insurance	3,706 ^B	5,633 ^A	3,446 ^A	4,951 ^A	2,682 ^A	4,793 ^A	2,902 ^B	3,702 ^A
Utilities	4,800 ^B	7,191 ^A	3,574 ^A	4,217 ^A	3,037 ^A	5,589 ^A	4,827 ^D	4,059 ^A
Custom work and machine rental	12,770 ^B	17,457 ^A	12,404 ^A	17,130 ^A	12,627 ^A	15,011 ^A	16,510 ^B	13,848 ^A
Net interest expenses	11,288 ^D	19,758 ^A	9,471 ^A	14,163 ^A	9,584 ^A	12,344 ^A	7,971 ^B	11,170 ^A
Net property taxes	2,723 ^B	3,393 ^A	3,166 ^A	5,778 ^A	4,398 ^A	2,748 ^A	1,819 ^B	3,857 ^A
Building and fence repairs	2,383 ^B	4,884 ^A	2,421 ^A	2,961 ^A	1,844 ^A	2,879 ^A	3,049 ^B	2,475 ^A
Marketing expenses	4,868 ^C	1,700 ^B	2,021 ^B	7,178 ^A	5,276 ^A	5,918 ^A	4,435 ^C	4,739 ^A
Miscellaneous expenses	6,558 ^B	16,923 ^A	8,268 ^A	17,984 ^A	14,254 ^A	17,406 ^A	13,640 ^C	14,186 ^A
Net operating income	32,549	44,315	33,168	66,703	65,240	87,761	47,558	62,261
Adjustment for capital cost allowance (CCA)	17,148 ^B	28,011 ^A	18,050 ^A	36,904 ^A	25,313 ^A	38,174 ^A	32,924 ^B	27,973 ^A
Net operating income adjusted for CCA	15,401	16,305	15,118	29,800	39,928	49,588	14,634	34,288
	Operating margins per dollar of revenue							
Operating margin	0.17	0.18	0.20	0.19	0.26	0.28	0.21	0.24
Operating margin adjusted for CCA	0.08	0.07	0.09	0.09	0.16	0.16	0.06	0.13

Table 11-2

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

	2008										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	280 ^A	x	245 ^A	215 ^C	225 ^E	95 ^B	x	75 ^B	55 ^B	1,245 ^B
Distribution by province (%)	x	22.5	x	19.7	17.3	18.1	7.6	x	6.0	4.4	100.0
	Average per farm (\$)										
Total operating revenues	x	961,950 ^A	x	742,070 ^A	647,344 ^B	538,991 ^E	2,591,124 ^A	x	2,228,915 ^A	645,168 ^B	976,455 ^B
Total crop revenues	x	809,283 ^A	x	616,041 ^A	501,673 ^C	473,184 ^E	2,350,441 ^A	x	1,699,422 ^A	540,380 ^B	819,371 ^B
Total grains and oilseeds	x	48,805 ^B	x	38,186 ^B	39,899 ^C	31,625 ^E	486,142 ^B	x	206,022 ^C	3,191 ^E	84,555 ^B
Total other crops	x	760,478 ^A	x	577,854 ^A	461,773 ^C	441,560 ^E	1,864,299 ^A	x	1,493,400 ^A	537,189 ^B	734,816 ^B
Potatoes	x	754,194 ^A	x	571,684 ^A	450,354 ^C	421,449 ^E	1,819,499 ^A	x	1,441,272 ^A	471,042 ^B	715,445 ^B
Fruits	x	x	x	x	F	x	x	x	0	8,504 ^C	905 ^D
Vegetables	x	F	x	x	9,262 ^E	17,579 ^E	x	x	9,758 ^E	54,778 ^C	11,799 ^B
Tobacco	x	0	x	0	0	x	0	x	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	0	x	0	0	x	x	0	x
Forage crops (including seeds)	x	4,963 ^D	x	3,888 ^C	F	780 ^E	13,403 ^E	x	14,907 ^E	2,864 ^B	4,467 ^C
Other crops	x	0	x	x	x	0	0	x	x	0	1,733 ^E
Total livestock and product revenues	x	52,219 ^C	x	7,533 ^C	F	x	36,610 ^C	x	48,690 ^D	7,153 ^E	21,382 ^B
Cattle	x	38,031 ^C	x	5,546 ^A	x	x	10,341 ^C	x	47,924 ^D	7,142 ^E	14,690 ^C
Hogs	x	x	x	x	0	x	x	x	0	x	1,892 ^D
Poultry and eggs	x	x	x	x	x	x	x	x	x	x	x
Dairy products and subsidies	x	13,397 ^D	x	x	x	0	0	x	0	0	4,112 ^D
Other livestock and products	x	x	x	x	x	0	0	x	x	0	x
Program payments and insurance proceeds	x	67,875 ^B	x	83,903 ^A	106,099 ^C	45,482 ^E	104,155 ^B	x	364,631 ^B	46,071 ^E	93,362 ^B
Total other revenues	x	32,573 ^B	x	34,593 ^B	33,942 ^B	x	99,919 ^B	x	116,173 ^C	51,564 ^B	42,340 ^B
Custom work and machine rental	x	27,283 ^C	x	19,726 ^B	21,314 ^C	11,541 ^E	35,697 ^B	x	52,986 ^D	39,262 ^B	24,835 ^B
Rental income	x	3,349 ^D	x	3,280 ^C	3,158 ^C	x	25,541 ^B	x	48,540 ^B	9,252 ^D	8,373 ^B
Miscellaneous revenues	x	1,941 ^B	x	11,588 ^D	9,469 ^D	2,043 ^D	38,680 ^B	x	14,647 ^B	3,050 ^B	9,132 ^B
Total operating expenses	x	846,870 ^A	x	621,278 ^A	518,640 ^B	470,056 ^E	2,175,793 ^A	x	1,626,067 ^A	553,197 ^B	811,604 ^B
Total crop expenses	x	302,983 ^A	x	214,884 ^A	175,158 ^C	161,097 ^E	705,914 ^A	x	434,576 ^B	144,844 ^B	267,452 ^B
Fertilizer and lime	x	132,701 ^A	x	87,436 ^A	72,473 ^C	59,909 ^E	298,703 ^A	x	171,345 ^B	46,503 ^B	109,390 ^B
Pesticides	x	94,091 ^A	x	64,489 ^A	36,389 ^C	38,578 ^E	199,893 ^A	x	127,528 ^B	28,373 ^B	74,058 ^B
Seed and plants	x	59,600 ^A	x	52,907 ^B	43,213 ^C	45,060 ^E	182,103 ^B	x	125,060 ^B	51,728 ^B	66,783 ^B
Other crop expenses	x	16,592 ^C	x	10,053 ^C	23,084 ^C	17,550 ^E	25,215 ^B	x	10,643 ^D	18,241 ^C	17,221 ^B
Total livestock expenses	x	26,637 ^C	x	3,664 ^B	x	x	23,575 ^D	x	29,265 ^D	882 ^D	11,175 ^C
Cattle purchases	x	18,163 ^D	x	x	158 ^E	x	1,781 ^B	x	x	233 ^E	6,153 ^C
Hog purchases	x	x	x	x	0	0	x	x	0	x	492 ^D
Poultry and egg purchases	x	x	x	x	0	x	x	x	0	0	x
Other livestock purchases	x	x	x	x	x	0	x	x	x	0	x
Feed, supplements, straw and bedding	x	6,941 ^B	x	1,263 ^B	x	x	13,651 ^D	x	7,961 ^E	395 ^C	3,700 ^C
Veterinary fees, medicine and breeding fees	x	1,223 ^C	x	246 ^C	F	x	1,118 ^D	x	F	248 ^D	609 ^C
Other livestock expenses	x	x	x	0	x	0	x	x	0	x	84 ^E
Total machinery expenses	x	121,986 ^A	x	97,928 ^A	x	x	262,914 ^A	x	182,540 ^B	68,266 ^B	107,304 ^B
Small tools	x	309 ^B	x	292 ^B	x	x	416 ^B	x	266 ^C	441 ^B	346 ^B
Net fuel expenses, machinery, truck, auto	x	61,703 ^A	x	47,788 ^A	28,331 ^C	24,800 ^E	135,411 ^A	x	79,553 ^B	29,742 ^B	51,137 ^B
Repairs, licenses and insurance	x	59,974 ^A	x	49,849 ^A	41,030 ^B	30,793 ^E	127,087 ^A	x	102,722 ^B	38,082 ^C	55,822 ^B
Total general expenses	x	395,263 ^A	x	304,801 ^A	272,275 ^B	250,809 ^E	1,183,390 ^A	x	979,686 ^B	339,206 ^B	425,674 ^B
Salaries (including CPP, QPP, EI)	x	143,337 ^A	x	119,840 ^A	110,349 ^C	99,752 ^E	392,714 ^A	x	260,888 ^B	142,388 ^A	151,477 ^B
Rent	x	41,389 ^B	x	23,345 ^B	13,494 ^C	25,287 ^E	160,444 ^B	x	154,477 ^B	33,240 ^D	46,475 ^B
Insurance	x	18,426 ^A	x	16,053 ^A	11,915 ^C	9,224 ^D	48,094 ^A	x	36,537 ^B	11,960 ^B	18,014 ^B
Utilities	x	16,569 ^A	x	14,309 ^A	12,462 ^C	12,951 ^D	50,417 ^A	x	62,513 ^B	13,311 ^B	20,298 ^A
Custom work and machine rental	x	32,114 ^B	x	23,732 ^C	30,658 ^B	22,710 ^D	203,817 ^B	x	160,310 ^B	59,217 ^B	52,359 ^B
Net interest expenses	x	71,633 ^B	x	43,354 ^A	29,011 ^C	33,655 ^E	128,639 ^B	x	110,143 ^B	21,039 ^B	55,269 ^B
Net property taxes	x	5,304 ^A	x	3,504 ^A	3,968 ^C	3,805 ^D	19,241 ^A	x	6,472 ^B	4,296 ^B	5,561 ^A
Building and fence repairs	x	9,771 ^B	x	8,197 ^A	7,148 ^B	7,590 ^E	23,095 ^A	x	23,919 ^C	9,191 ^B	10,371 ^B
Marketing expenses	x	25,666 ^B	x	22,205 ^B	14,026 ^D	18,949 ^E	61,161 ^B	x	59,067 ^C	19,160 ^C	26,533 ^B
Miscellaneous expenses	x	31,054 ^A	x	30,262 ^A	39,244 ^C	16,885 ^D	95,769 ^A	x	105,361 ^C	25,404 ^B	39,317 ^B
Net operating income	x	115,081	x	120,793	128,704	68,935 ^E	415,331	x	602,848	91,971	164,850
Adjustment for capital cost allowance (CCA)	x	81,086 ^A	x	71,286 ^A	53,276 ^C	55,256 ^D	231,457 ^A	x	275,397 ^A	56,581 ^B	92,653 ^B
Net operating income adjusted for CCA	x	33,994	x	49,506	75,428	13,679 ^E	183,874	x	327,450	35,390	72,197
	Operating margins per dollar of revenue										
Operating margin	x	0.12	x	0.16	0.20	0.13	0.16	x	0.27	0.14	0.17
Operating margin adjusted for CCA	x	0.04	x	0.07	0.12	0.03	0.07	x	0.15	0.05	0.07

Table 11-3

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

	2008					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	185^B	725^B	1,160^C	95^B	345^C	2,520^B
Distribution by province (%)	7.3	28.8	46.0	3.8	13.7	100.0
	Average per farm (\$)					
Total operating revenues	192,982^B	458,043^B	371,155^C	653,961^B	230,795^C	375,245^B
Total crop revenues	169,449^B	403,044^B	324,585^C	527,820^B	206,247^C	327,780^B
Total grains and oilseeds	2,730 ^C	12,913 ^D	33,978 ^C	42,371 ^B	F	21,587 ^B
Total other crops	166,719 ^B	390,131 ^B	290,606 ^C	485,448 ^B	203,704 ^C	306,193 ^B
Potatoes	7,751 ^B	1,114 ^E	5,284 ^D	F	5,648 ^D	4,473 ^C
Fruits	3,375 ^C	3,628 ^E	2,220 ^D	x	6,439 ^D	3,311 ^C
Vegetables	150,326 ^B	379,665 ^B	276,799 ^C	468,801 ^B	187,904 ^C	292,779 ^B
Tobacco	0	0	F	0	0	F
Greenhouse, nursery and floriculture products	3,900 ^D	3,465 ^E	2,937 ^D	x	3,290 ^D	3,122 ^C
Forage crops (including seeds)	1,368 ^B	F	230 ^E	F	423 ^D	691 ^E
Other crops	0	F	133 ^C	0	0	F
Total livestock and product revenues	1,944^C	1,476^B	3,391^D	F	1,133^D	2,376^D
Cattle	1,335 ^C	134 ^B	F	F	x	1,063 ^E
Hogs	x	x	x	0	x	x
Poultry and eggs	x	x	F	x	269 ^E	627 ^E
Dairy products and subsidies	0	x	x	0	0	x
Other livestock and products	x	F	F	x	19 ^C	F
Program payments and insurance proceeds	14,269^B	36,736^B	25,230^C	87,554^C	6,673^D	27,699^B
Total other revenues	7,320^B	16,787^C	17,950^D	36,274^B	16,742^C	17,390^B
Custom work and machine rental	5,683 ^B	11,052 ^C	7,870 ^D	x	x	9,907 ^B
Rental income	379 ^D	2,817 ^D	2,864 ^D	x	x	2,936 ^B
Miscellaneous revenues	1,259 ^C	2,918 ^C	F	4,326 ^B	883 ^C	4,547 ^E
Total operating expenses	169,658^B	412,942^B	331,943^C	525,280^B	208,503^C	334,255^B
Total crop expenses	38,189^B	120,548^B	96,934^C	x	55,819^C	94,788^B
Fertilizer and lime	11,093 ^B	25,763 ^B	27,169 ^C	28,829 ^C	14,474 ^C	23,901 ^B
Pesticides	5,992 ^B	18,915 ^B	20,109 ^C	22,005 ^B	9,117 ^D	17,290 ^B
Seed and plants	10,001 ^B	27,505 ^B	28,000 ^C	33,891 ^C	18,392 ^C	25,445 ^B
Other crop expenses	11,104 ^B	48,365 ^B	21,656 ^C	x	13,835 ^D	28,151 ^B
Total livestock expenses	838^B	825^B	1,825^E	x	1,250^D	1,516^D
Cattle purchases	140 ^D	x	F	x	x	477 ^E
Hog purchases	x	x	F	0	x	x
Poultry and egg purchases	x	x	F	x	29 ^E	60 ^E
Other livestock purchases	88 ^C	x	x	0	x	31 ^B
Feed, supplements, straw and bedding	479 ^B	570 ^B	1,060 ^D	F	641 ^E	822 ^D
Veterinary fees, medicine and breeding fees	115 ^C	168 ^E	87 ^E	316 ^C	38 ^D	115 ^D
Other livestock expenses	0	x	x	0	0	x
Total machinery expenses	25,469^B	43,653^B	37,112^C	60,139^B	21,282^C	36,900^B
Small tools	471 ^B	309 ^C	466 ^C	639 ^C	395 ^D	418 ^B
Net fuel expenses, machinery, truck, auto	11,049 ^B	17,751 ^B	18,675 ^C	27,840 ^B	9,342 ^C	16,930 ^B
Repairs, licenses and insurance	13,950 ^B	25,593 ^B	17,972 ^C	31,661 ^B	11,545 ^C	19,552 ^B
Total general expenses	105,161^B	247,916^B	196,072^C	338,692^B	130,152^C	201,051^B
Salaries (including CPP, QPP, EI)	53,490 ^B	125,684 ^B	87,011 ^C	168,835 ^B	63,474 ^C	95,791 ^B
Rent	3,030 ^B	11,293 ^C	20,080 ^C	14,442 ^D	10,430 ^D	14,725 ^B
Insurance	2,954 ^B	9,377 ^B	5,628 ^C	8,903 ^B	3,133 ^C	6,307 ^B
Utilities	5,438 ^B	13,396 ^B	9,594 ^C	27,091 ^D	5,782 ^B	10,564 ^B
Custom work and machine rental	10,571 ^C	22,543 ^C	18,343 ^C	35,192 ^C	20,534 ^D	19,957 ^B
Net interest expenses	7,707 ^B	15,880 ^B	14,300 ^C	14,558 ^B	7,558 ^D	13,359 ^B
Net property taxes	1,134 ^B	3,557 ^B	2,923 ^C	3,566 ^B	1,516 ^D	2,808 ^B
Building and fence repairs	3,260 ^B	7,547 ^B	5,654 ^D	5,706 ^B	3,450 ^D	5,727 ^B
Marketing expenses	9,359 ^C	11,300 ^C	14,417 ^C	35,133 ^C	4,341 ^D	12,583 ^B
Miscellaneous expenses	8,218 ^B	27,338 ^B	18,123 ^C	25,266 ^B	9,934 ^C	19,229 ^B
Net operating income	23,324	45,101	39,212	128,681	22,291	40,989
Adjustment for capital cost allowance (CCA)	15,182 ^B	30,544 ^B	27,093 ^C	56,660 ^B	15,231 ^C	26,767 ^B
Net operating income adjusted for CCA	8,142	14,557	12,120	72,021	7,060	14,223
	Operating margins per dollar of revenue					
Operating margin	0.12	0.10	0.11	0.20	0.10	0.11
Operating margin adjusted for CCA	0.04	0.03	0.03	0.11	0.03	0.04

Table 11-4

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

	2008					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	835^A	850^B	1,030^B	125^D	1,955^A	4,800^A
Distribution by province (%)	17.4	17.7	21.5	2.6	40.7	100.0
	Average per farm (\$)					
Total operating revenues	147,101^B	242,345^B	336,513^B	55,201^C	193,466^A	221,096^A
Total crop revenues	122,545^B	207,286^B	282,413^B	43,610^C	169,733^A	189,023^A
Total grains and oilseeds	558 ^C	1,600 ^D	2,965 ^C	x	95 ^E	1,065 ^B
Total other crops	121,987 ^B	205,687 ^B	279,448 ^B	x	169,639 ^A	187,958 ^A
Potatoes	25 ^D	F	x	360 ^D	x	F
Fruits	117,657 ^B	198,022 ^B	267,582 ^B	40,736 ^C	165,583 ^A	181,583 ^A
Vegetables	3,606 ^C	3,379 ^E	6,997 ^D	F	2,760 ^D	3,880 ^B
Tobacco	0	0	x	0	0	x
Greenhouse, nursery and floriculture products	334 ^E	F	2,872 ^E	x	1,217 ^B	1,431 ^D
Forage crops (including seeds)	197 ^B	F	F	x	60 ^D	202 ^D
Other crops	167 ^C	2,004 ^E	x	x	x	x
Total livestock and product revenues	1,847^C	F	801^C	x	1,033^B	1,130^B
Cattle	613 ^B	182 ^D	x	x	297 ^D	300 ^B
Hogs	x	x	x	x	x	x
Poultry and eggs	19 ^C	x	x	x	55 ^D	135 ^B
Dairy products and subsidies	x	0	0	0	x	x
Other livestock and products	328 ^C	F	104 ^E	x	40 ^A	F
Program payments and insurance proceeds	6,641^B	21,563^C	29,779^C	x	15,114^B	17,555^B
Total other revenues	16,068^B	12,393^C	23,520^C	9,876^E	7,586^C	13,388^B
Custom work and machine rental	12,034 ^B	7,784 ^D	12,673 ^D	x	4,104 ^C	8,014 ^B
Rental income	831 ^B	1,297 ^D	4,705 ^E	x	1,639 ^D	2,133 ^D
Miscellaneous revenues	3,203 ^C	3,312 ^C	6,142 ^D	1,059 ^D	1,844 ^C	3,241 ^B
Total operating expenses	132,613^B	185,008^B	303,900^B	48,371^C	164,854^A	189,573^A
Total crop expenses	28,052^B	40,716^B	63,256^B	8,007^D	29,920^B	38,080^A
Fertilizer and lime	5,180 ^B	9,488 ^B	11,744 ^C	2,217 ^E	8,462 ^B	8,613 ^A
Pesticides	12,330 ^B	10,023 ^B	20,072 ^B	F	7,577 ^B	11,366 ^A
Seed and plants	3,528 ^C	6,617 ^C	11,969 ^B	1,990 ^E	4,191 ^B	6,115 ^A
Other crop expenses	7,013 ^B	14,588 ^B	19,471 ^C	1,995 ^D	9,689 ^B	11,986 ^B
Total livestock expenses	1,160^B	712^E	605^C	506^D	538^B	690^B
Cattle purchases	196 ^C	x	x	x	124 ^D	104 ^C
Hog purchases	x	x	0	0	0	x
Poultry and egg purchases	x	x	x	0	x	x
Other livestock purchases	194 ^C	29 ^C	x	x	20 ^C	60 ^B
Feed, supplements, straw and bedding	570 ^C	544 ^E	373 ^D	336 ^D	307 ^B	409 ^B
Veterinary fees, medicine and breeding fees	145 ^C	F	65 ^C	29 ^D	66 ^C	77 ^B
Other livestock expenses	x	0	0	0	x	x
Total machinery expenses	16,037^A	23,105^B	24,127^B	8,245^D	14,376^A	18,139^A
Small tools	271 ^B	251 ^C	583 ^B	658 ^C	366 ^B	383 ^A
Net fuel expenses, machinery, truck, auto	6,860 ^A	9,260 ^B	11,281 ^B	3,693 ^D	5,786 ^A	7,711 ^A
Repairs, licenses and insurance	8,906 ^A	13,595 ^B	12,263 ^B	3,893 ^D	8,223 ^A	10,045 ^A
Total general expenses	87,365^B	120,476^B	215,912^B	31,613^C	120,021^A	132,664^A
Salaries (including CPP, QPP, EI)	35,084 ^B	49,989 ^B	106,717 ^B	6,178 ^D	51,463 ^B	59,015 ^A
Rent	1,808 ^C	3,137 ^D	7,498 ^C	297 ^E	8,578 ^B	5,989 ^B
Insurance	2,243 ^B	3,718 ^B	5,892 ^B	1,571 ^D	2,727 ^B	3,466 ^A
Utilities	3,363 ^B	4,161 ^B	8,164 ^B	2,507 ^D	3,317 ^B	4,492 ^A
Custom work and machine rental	19,416 ^B	22,328 ^B	23,868 ^C	F	14,496 ^B	18,468 ^A
Net interest expenses	9,043 ^B	9,789 ^B	13,180 ^C	7,311 ^D	15,482 ^B	12,645 ^A
Net property taxes	965 ^A	1,596 ^B	2,636 ^B	1,139 ^E	2,230 ^A	1,956 ^A
Building and fence repairs	2,485 ^B	3,721 ^B	5,696 ^B	x	2,402 ^B	3,342 ^A
Marketing expenses	5,764 ^D	4,909 ^B	13,837 ^C	x	9,084 ^B	8,586 ^B
Miscellaneous expenses	7,194 ^A	17,129 ^B	28,425 ^E	5,572 ^D	10,244 ^A	14,706 ^C
Net operating income	14,488	57,337	32,613	6,830	28,612	31,523
Adjustment for capital cost allowance (CCA)	12,628 ^B	18,347 ^B	26,501 ^C	9,042 ^D	13,531 ^A	16,888 ^A
Net operating income adjusted for CCA	1,860	38,990	6,112	-2,213	15,081	14,635
	Operating margins per dollar of revenue					
Operating margin	0.10	0.24	0.10	0.12	0.15	0.14
Operating margin adjusted for CCA	0.01	0.16	0.02	-0.04	0.08	0.07

Table 11-5

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

	2008					
	Atlantic provinces	Quebec	Ontario	Prairie provinces	British Columbia	Canada
Number of farms	360^B	715^B	1,350^B	645^C	705^B	3,790^A
Distribution by province (%)	9.5	18.9	35.6	17.0	18.6	100.0
	Average per farm (\$)					
Total operating revenues	322,178^C	602,878^B	1,418,664^B	441,537^C	1,110,862^B	934,982^A
Total crop revenues	292,231^C	566,112^B	1,312,463^B	415,893^C	1,055,364^B	872,471^A
Total grains and oilseeds	466 ^D	4,222 ^E	F	3,905 ^C	x	3,062 ^D
Total other crops	291,765 ^C	561,891 ^B	1,308,139 ^B	411,987 ^C	x	869,409 ^A
Potatoes	x	x	x	x	x	186 ^D
Fruits	4,672 ^D	F	5,105 ^D	F	1,822 ^D	2,869 ^C
Vegetables	2,204 ^D	3,366 ^E	6,001 ^D	F	5,969 ^D	4,503 ^C
Tobacco	0	0	x	0	0	x
Greenhouse, nursery and floriculture products	284,053 ^C	557,570 ^B	1,296,564 ^B	407,687 ^C	1,046,949 ^B	861,417 ^A
Forage crops (including seeds)	714 ^D	49 ^B	33 ^E	F	F	274 ^D
Other crops	x	x	x	x	x	x
Total livestock and product revenues	3,678^D	F	449^E	2,868^E	694^E	1,233^C
Cattle	997 ^E	F	x	2,603 ^E	264 ^E	647 ^D
Hogs	x	0	0	x	x	100 ^E
Poultry and eggs	2,189 ^E	x	423 ^E	F	F	427 ^D
Dairy products and subsidies	0	0	0	x	0	0
Other livestock and products	x	x	x	149 ^E	x	59 ^E
Program payments and insurance proceeds	11,028^D	18,985^C	72,495^B	10,881^D	39,930^C	39,865^B
Total other revenues	15,242^B	17,248^C	33,258^C	11,896^D	14,874^B	21,412^B
Custom work and machine rental	9,895 ^C	8,132 ^D	23,442 ^C	7,460 ^E	10,161 ^C	14,032 ^B
Rental income	577 ^D	2,027 ^C	4,091 ^C	1,245 ^D	3,562 ^D	2,780 ^B
Miscellaneous revenues	4,770 ^D	7,089 ^E	5,725 ^D	3,190 ^C	1,151 ^B	4,601 ^C
Total operating expenses	308,311^C	545,787^B	1,291,380^B	391,665^C	1,028,380^B	853,422^A
Total crop expenses	93,459^C	188,352^B	419,265^B	137,679^C	367,024^B	286,569^A
Fertilizer and lime	16,465 ^B	32,913 ^C	59,548 ^B	26,862 ^C	72,447 ^B	47,233 ^A
Pesticides	5,527 ^B	6,908 ^C	36,223 ^C	11,252 ^C	10,791 ^B	18,714 ^B
Seed and plants	57,525 ^C	114,953 ^B	220,527 ^B	77,365 ^C	200,126 ^B	156,706 ^A
Other crop expenses	13,942 ^C	33,578 ^B	102,966 ^B	22,200 ^C	83,660 ^B	63,916 ^A
Total livestock expenses	2,762^D	422^E	344^B	426^D	594^D	650^C
Cattle purchases	253 ^D	F	27 ^B	F	x	99 ^C
Hog purchases	x	0	0	0	0	x
Poultry and egg purchases	540 ^E	0	x	x	F	116 ^D
Other livestock purchases	x	x	x	x	0	F
Feed, supplements, straw and bedding	1,366 ^D	163 ^D	167 ^B	180 ^C	387 ^E	324 ^C
Veterinary fees, medicine and breeding fees	152 ^D	F	24 ^C	F	30 ^D	53 ^D
Other livestock expenses	0	x	0	0	x	x
Total machinery expenses	18,738^B	34,215^B	57,016^B	23,763^B	35,779^B	39,387^A
Small tools	335 ^C	184 ^C	598 ^B	569 ^D	390 ^D	451 ^B
Net fuel expenses, machinery, truck, auto	7,443 ^B	14,402 ^B	22,358 ^B	11,410 ^C	14,097 ^B	16,012 ^A
Repairs, licenses and insurance	10,961 ^B	19,629 ^B	34,060 ^B	11,784 ^C	21,292 ^B	22,924 ^A
Total general expenses	193,350^C	322,798^B	814,756^B	229,797^C	624,983^B	526,816^A
Salaries (including CPP, QPP, EI)	94,935 ^C	164,774 ^B	406,533 ^B	118,702 ^C	291,430 ^B	260,283 ^A
Rent	1,997 ^C	6,627 ^C	19,271 ^C	4,922 ^D	23,692 ^B	13,606 ^B
Insurance	3,986 ^B	7,712 ^B	16,481 ^B	6,237 ^C	11,148 ^B	10,880 ^A
Utilities	17,624 ^C	39,435 ^B	151,362 ^B	29,728 ^C	85,446 ^B	84,274 ^A
Custom work and machine rental	11,299 ^C	20,971 ^C	27,694 ^B	15,989 ^C	40,484 ^B	25,257 ^B
Net interest expenses	18,121 ^D	16,763 ^B	43,147 ^B	12,060 ^C	46,217 ^B	31,028 ^A
Net property taxes	1,495 ^C	3,976 ^B	5,387 ^B	2,634 ^B	3,799 ^B	3,980 ^A
Building and fence repairs	4,297 ^B	11,537 ^B	21,867 ^B	7,714 ^C	17,727 ^C	15,041 ^B
Marketing expenses	21,581 ^D	18,621 ^B	57,122 ^B	8,258 ^C	58,655 ^C	38,375 ^B
Miscellaneous expenses	18,015 ^C	32,383 ^B	65,892 ^B	23,552 ^C	46,385 ^B	44,091 ^A
Net operating income	13,868	57,091	127,284	49,872	82,482	81,560
Adjustment for capital cost allowance (CCA)	21,648 ^C	34,176 ^B	86,961 ^B	27,225 ^C	64,496 ^B	56,321 ^A
Net operating income adjusted for CCA	-7,780	22,915	40,322	22,647	17,985	25,239
	Operating margins per dollar of revenue					
Operating margin	0.04	0.09	0.09	0.11	0.07	0.09
Operating margin adjusted for CCA	-0.02	0.04	0.03	0.05	0.02	0.03

Table 11-6

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

	2008										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	325 ^A	460 ^B	375 ^A	4,590 ^A	9,470 ^A	5,385 ^A	10,610 ^A	18,750 ^A	2,615 ^A	52,590 ^A
Distribution by province (%)	x	0.6	0.9	0.7	8.7	18.0	10.2	20.2	35.7	5.0	100.0
Average per farm (\$)											
Total operating revenues	x	134,760 ^B	92,981 ^B	63,468 ^B	233,800 ^A	160,028 ^A	136,188 ^A	132,620 ^A	335,506 ^A	132,522 ^A	218,223 ^A
Total crop revenues	x	5,057 ^B	6,681 ^D	1,980 ^B	6,100 ^B	9,963 ^B	10,369 ^A	12,582 ^A	17,871 ^A	4,137 ^B	12,607 ^A
Total grains and oilseeds	x	2,362 ^B	772 ^C	411 ^A	4,409 ^B	7,776 ^B	7,909 ^A	10,534 ^A	13,260 ^A	x	9,494 ^A
Total other crops	x	2,695 ^A	5,909 ^D	1,569 ^C	1,691 ^B	2,187 ^B	2,460 ^B	2,048 ^B	4,611 ^A	x	3,113 ^A
Potatoes	x	939 ^A	x	x	x	x	x	x	x	x	19 ^B
Fruits	x	x	2,495 ^E	x	23 ^A	5 ^A	x	x	x	x	x
Vegetables	x	x	57 ^D	x	x	63 ^E	x	5 ^A	x	x	22 ^D
Tobacco	x	0	0	0	0	x	0	0	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	x	F	29 ^B	x	3 ^A	11 ^A	x	39 ^D
Forage crops (including seeds)	x	1,599 ^B	890 ^B	1,089 ^C	1,361 ^C	1,794 ^C	2,366 ^B	2,036 ^B	4,478 ^A	3,064 ^B	2,871 ^A
Other crops	x	0	x	x	152 ^D	284 ^E	x	0	113 ^B	x	107 ^C
Total livestock and product revenues	x	106,771 ^B	65,611 ^B	48,623 ^B	161,289 ^A	128,578 ^A	101,133 ^A	94,790 ^A	247,035 ^A	105,710 ^A	161,621 ^A
Cattle	x	97,306 ^B	61,237 ^B	46,184 ^B	156,906 ^A	124,699 ^A	100,140 ^A	94,247 ^A	244,654 ^A	104,303 ^A	159,296 ^A
Hogs	x	x	x	210 ^E	615 ^C	1,489 ^C	x	21 ^E	1,074 ^C	x	745 ^B
Poultry and eggs	x	146 ^A	127 ^B	x	1,258 ^B	705 ^C	F	66 ^A	66 ^A	129 ^D	295 ^B
Dairy products and subsidies	x	6,810 ^D	x	x	2,121 ^E	1,092 ^D	x	83 ^A	432 ^D	x	676 ^C
Other livestock and products	x	x	410 ^C	437 ^A	390 ^D	593 ^E	513 ^B	422 ^B	809 ^E	721 ^D	610 ^D
Program payments and insurance proceeds	x	10,404 ^A	8,516 ^B	3,864 ^B	53,950 ^A	7,996 ^A	10,305 ^A	7,649 ^A	21,207 ^A	8,022 ^B	16,872 ^A
Total other revenues	x	12,529 ^C	12,173 ^B	9,002 ^B	12,461 ^B	13,491 ^B	14,381 ^A	17,600 ^A	49,393 ^A	14,652 ^B	27,122 ^A
Custom work and machine rental	x	7,167 ^B	8,356 ^C	5,602 ^C	7,773 ^C	9,741 ^B	9,476 ^B	10,036 ^A	37,621 ^A	9,262 ^B	19,455 ^A
Rental income	x	794 ^D	288 ^E	202 ^D	674 ^B	871 ^E	1,543 ^C	2,722 ^B	7,900 ^A	2,338 ^D	3,864 ^A
Miscellaneous revenues	x	4,568 ^E	3,529 ^C	3,198 ^C	4,014 ^B	2,878 ^B	3,362 ^A	4,842 ^B	3,871 ^A	3,052 ^B	3,803 ^A
Total operating expenses	x	127,190 ^B	87,688 ^B	63,059 ^B	211,157 ^A	154,319 ^A	128,475 ^A	123,666 ^A	313,033 ^A	136,700 ^A	204,720 ^A
Total crop expenses	x	6,549 ^A	4,060 ^B	3,337 ^B	6,093 ^B	6,742 ^A	8,586 ^A	7,445 ^A	10,245 ^A	4,130 ^B	8,084 ^A
Fertilizer and lime	x	3,155 ^A	2,435 ^B	1,774 ^B	2,379 ^B	3,118 ^A	4,766 ^A	3,336 ^A	5,660 ^A	2,396 ^B	4,120 ^A
Pesticides	x	795 ^B	288 ^C	228 ^B	570 ^C	1,009 ^B	1,664 ^A	2,295 ^A	2,281 ^B	369 ^C	1,705 ^A
Seed and plants	x	1,723 ^A	698 ^C	709 ^B	2,262 ^B	2,291 ^A	1,720 ^A	1,558 ^A	1,997 ^A	949 ^C	1,881 ^A
Other crop expenses	x	876 ^B	638 ^B	626 ^A	882 ^B	325 ^A	435 ^A	257 ^A	307 ^B	416 ^B	377 ^A
Total livestock expenses	x	68,899 ^B	40,618 ^B	26,061 ^B	124,312 ^B	102,315 ^A	61,739 ^A	58,611 ^A	209,789 ^A	64,438 ^A	126,381 ^A
Cattle purchases	x	53,250 ^B	31,702 ^C	16,476 ^C	65,953 ^B	76,934 ^A	43,188 ^A	37,968 ^A	133,177 ^A	45,279 ^A	82,144 ^A
Hog purchases	x	533 ^E	81 ^D	x	228 ^D	329 ^A	x	2 ^A	152 ^A	x	144 ^A
Poultry and egg purchases	x	23 ^A	x	x	357 ^D	120 ^C	F	F	23 ^A	21 ^A	66 ^C
Other livestock purchases	x	x	F	158 ^B	x	F	172 ^C	248 ^D	351 ^B	177 ^C	267 ^C
Feed, supplements, straw and bedding	x	12,553 ^A	7,106 ^B	7,765 ^B	53,454 ^B	22,403 ^A	15,994 ^A	17,864 ^A	71,710 ^A	16,225 ^A	40,507 ^A
Veterinary fees, medicine and breeding fees	x	2,411 ^C	1,531 ^B	1,370 ^B	4,246 ^B	2,105 ^A	2,298 ^A	2,526 ^A	4,338 ^A	2,667 ^B	3,212 ^A
Other livestock expenses	x	x	x	x	x	105 ^C	x	0	39 ^D	x	40 ^B
Total machinery expenses	x	15,551 ^A	13,170 ^B	12,574 ^A	15,877 ^A	12,112 ^A	20,759 ^A	19,852 ^A	22,101 ^A	19,413 ^A	18,844 ^A
Small tools	x	230 ^A	350 ^B	229 ^B	280 ^B	497 ^A	636 ^A	741 ^A	754 ^A	479 ^A	627 ^A
Net fuel expenses, machinery, truck, auto	x	8,000 ^A	6,901 ^B	6,472 ^A	7,487 ^A	6,342 ^A	11,738 ^A	11,405 ^A	11,617 ^A	10,409 ^A	10,114 ^A
Repairs, licenses and insurance	x	7,321 ^A	5,918 ^B	5,873 ^A	8,111 ^A	5,273 ^A	8,384 ^A	7,706 ^A	9,731 ^A	8,525 ^A	8,104 ^A
Total general expenses	x	36,191 ^B	29,840 ^B	21,087 ^B	64,874 ^A	33,149 ^A	37,392 ^A	37,758 ^A	70,898 ^A	48,719 ^A	51,411 ^A
Salaries (including CPP, QPP, EI)	x	7,039 ^C	6,778 ^C	5,921 ^C	5,929 ^B	3,758 ^B	3,764 ^B	3,199 ^B	10,418 ^A	12,064 ^B	6,684 ^A
Rent	x	1,208 ^B	2,048 ^D	682 ^B	1,782 ^B	2,143 ^B	3,135 ^A	3,890 ^A	4,774 ^A	3,143 ^D	3,535 ^A
Insurance	x	2,053 ^A	1,493 ^B	1,415 ^B	3,970 ^B	2,193 ^A	1,895 ^A	1,596 ^A	2,880 ^A	2,761 ^B	2,458 ^A
Utilities	x	2,440 ^A	1,488 ^B	1,537 ^A	2,762 ^A	2,616 ^A	2,594 ^A	2,808 ^A	4,574 ^A	2,830 ^A	3,355 ^A
Custom work and machine rental	x	6,689 ^B	5,287 ^C	2,466 ^B	13,050 ^A	5,834 ^B	6,500 ^A	6,236 ^A	19,654 ^A	5,952 ^B	11,521 ^A
Net interest expenses	x	6,311 ^B	4,600 ^B	3,754 ^B	10,350 ^A	5,916 ^B	7,368 ^A	7,905 ^A	11,347 ^A	6,689 ^A	8,801 ^A
Net property taxes	x	1,729 ^A	812 ^B	932 ^A	1,859 ^A	1,619 ^A	2,783 ^A	2,852 ^A	1,847 ^A	1,637 ^C	2,078 ^A
Building and fence repairs	x	1,826 ^B	1,721 ^B	1,079 ^B	3,095 ^A	2,028 ^B	1,826 ^A	1,738 ^A	2,988 ^A	2,544 ^A	2,399 ^A
Marketing expenses	x	2,726 ^C	2,244 ^C	732 ^C	4,443 ^B	2,643 ^A	3,076 ^A	2,204 ^A	4,391 ^A	3,964 ^A	3,428 ^A
Miscellaneous expenses	x	4,171 ^B	3,369 ^B	2,570 ^A	17,635 ^A	4,400 ^A	4,451 ^A	5,331 ^A	8,024 ^A	7,135 ^A	7,152 ^A
Net operating income	x	7,570	5,293	409	22,644	5,710	7,713	8,954	22,473	-4,178	13,503
Adjustment for capital cost allowance (CCA)	x	10,366 ^B	8,687 ^B	7,382 ^A	12,561 ^A	9,021 ^A	10,680 ^A	10,908 ^A	17,820 ^A	14,216 ^B	13,269 ^A
Net operating income adjusted for CCA	x	-2,796	-3,394	-6,973	10,083	-3,311	-2,967	-1,954	4,653	-18,394	234
Operating margins per dollar of revenue											
Operating margin	x	0.06	0.06	0.01	0.10	0.04	0.06	0.07	0.07	-0.03	0.06
Operating margin adjusted for CCA	x	-0.02	-0.04	-0.11	0.04	-0.02	-0.02	-0.01	0.01	-0.14	0.00

Table 11-7

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

	2008										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	35 ^A	195 ^A	245 ^A	230 ^A	6,300 ^A	4,930 ^A	390 ^B	170 ^B	490 ^B	565 ^A	13,550 ^A
Distribution by province (%)	0.3	1.4	1.8	1.7	46.5	36.4	2.9	1.3	3.6	4.2	100.0
	Average per farm (\$)										
Total operating revenues	1,408,573 ^B	407,636 ^A	534,112 ^A	462,191 ^A	394,567 ^A	425,664 ^A	665,289 ^B	763,096 ^B	903,519 ^A	1,008,473 ^A	469,152 ^A
Total crop revenues	x	10,843 ^B	12,723 ^B	10,985 ^B	25,584 ^A	35,343 ^B	61,466 ^C	65,813 ^C	46,023 ^B	13,964 ^C	30,155 ^A
Total grains and oilseeds	x	5,305 ^C	7,269 ^B	5,648 ^C	20,278 ^A	32,647 ^B	56,360 ^D	x	33,936 ^C	1,689 ^D	25,263 ^A
Total other crops	x	5,538 ^C	5,454 ^B	5,336 ^B	5,306 ^C	2,696 ^B	5,106 ^C	x	12,087 ^C	12,275 ^D	4,892 ^B
Potatoes	0	2,894 ^D	0	x	x	x	0	0	x	x	107 ^D
Fruits	0	x	1,231 ^D	x	86 ^E	36 ^D	0	0	0	x	178 ^E
Vegetables	0	x	x	x	446 ^D	F	0	0	0	x	267 ^D
Tobacco	0	0	0	0	x	0	0	0	0	0	0
Greenhouse, nursery and floriculture products	x	x	x	x	39 ^B	x	0	x	x	x	40 ^C
Forage crops (including seeds)	x	1,824 ^C	3,311 ^B	2,548 ^B	1,969 ^B	2,549 ^B	5,106 ^C	x	11,616 ^C	9,503 ^D	3,015 ^A
Other crops	0	0	0	x	2,750 ^D	F	0	0	0	0	1,286 ^D
Total livestock and product revenues	1,351,009 ^B	377,907 ^A	490,791 ^A	433,077 ^A	333,471 ^A	374,196 ^A	579,884 ^B	664,828 ^B	815,499 ^A	960,815 ^A	411,311 ^A
Cattle	41,037 ^B	27,561 ^A	24,996 ^A	20,705 ^A	17,140 ^A	25,864 ^B	38,371 ^B	56,331 ^B	75,191 ^C	79,837 ^C	26,552 ^A
Hogs	0	1,537 ^D	x	0	2,896 ^C	F	x	x	x	x	1,943 ^C
Poultry and eggs	x	x	x	x	F	1,341 ^D	x	x	x	7,951 ^E	1,479 ^C
Dairy products and subsidies	1,265,284 ^B	348,618 ^A	461,927 ^A	411,596 ^A	311,945 ^A	345,167 ^A	541,213 ^B	607,952 ^B	737,832 ^A	872,132 ^A	380,854 ^A
Other livestock and products	x	x	530 ^C	x	F	360 ^D	F	x	70 ^D	x	F
Program payments and insurance proceeds	25,596 ^B	11,390 ^A	10,885 ^B	8,052 ^B	12,734 ^B	4,525 ^B	10,906 ^B	8,428 ^D	18,702 ^B	10,262 ^B	9,664 ^A
Total other revenues	x	7,496 ^B	19,713 ^A	10,078 ^A	22,778 ^A	11,600 ^B	13,032 ^C	24,028 ^D	23,296 ^B	23,431 ^B	18,022 ^A
Custom work and machine rental	x	3,547 ^B	6,439 ^A	5,939 ^A	6,151 ^B	7,523 ^B	5,869 ^C	13,343 ^D	7,752 ^C	12,663 ^B	7,027 ^A
Rental income	x	2,222 ^D	1,754 ^B	367 ^C	1,735 ^D	2,036 ^B	871 ^C	F	10,154 ^C	7,011 ^C	2,361 ^B
Miscellaneous revenues	20,772 ^B	1,726 ^A	11,520 ^A	3,772 ^B	14,891 ^A	2,041 ^C	6,292 ^C	6,123 ^C	5,389 ^B	3,757 ^C	8,634 ^A
Total operating expenses	1,211,873 ^B	317,122 ^A	422,544 ^A	364,164 ^A	301,220 ^A	323,622 ^A	530,009 ^B	648,348 ^B	719,491 ^A	876,594 ^A	365,596 ^A
Total crop expenses	12,228 ^B	20,282 ^A	26,621 ^A	17,977 ^A	20,799 ^A	28,546 ^A	56,260 ^C	44,386 ^B	36,407 ^B	21,206 ^B	25,532 ^A
Fertilizer and lime	9,235 ^B	10,959 ^A	15,089 ^A	9,713 ^A	8,742 ^A	12,570 ^A	31,956 ^C	22,833 ^B	20,867 ^B	12,520 ^B	11,735 ^A
Pesticides	x	1,963 ^A	2,838 ^A	2,173 ^B	2,109 ^A	4,961 ^B	10,624 ^D	13,679 ^D	5,923 ^B	2,150 ^C	3,684 ^A
Seed and plants	771 ^B	4,957 ^A	6,867 ^A	4,381 ^A	8,318 ^A	9,974 ^C	11,757 ^C	6,570 ^C	8,217 ^C	5,786 ^C	8,724 ^A
Other crop expenses	x	2,404 ^A	1,828 ^A	1,710 ^A	1,630 ^A	1,041 ^B	1,922 ^B	1,304 ^D	1,400 ^E	750 ^C	1,389 ^A
Total livestock expenses	562,208 ^B	96,072 ^A	130,296 ^A	122,623 ^A	87,217 ^A	89,332 ^A	157,922 ^B	225,605 ^B	249,927 ^A	333,714 ^B	110,824 ^A
Cattle purchases	60,859 ^B	10,845 ^B	8,192 ^B	6,922 ^A	9,652 ^B	12,093 ^B	18,651 ^B	64,013 ^C	43,384 ^C	57,485 ^D	14,786 ^A
Hog purchases	x	x	0	x	468 ^C	143 ^E	0	x	0	x	278 ^C
Poultry and egg purchases	x	x	x	x	218 ^E	212 ^D	0	0	673 ^D	1,183 ^D	273 ^C
Other livestock purchases	0	x	x	0	F	128 ^C	F	x	161 ^D	x	72 ^D
Feed, supplements, straw and bedding	450,376 ^B	68,359 ^A	100,301 ^A	97,107 ^A	60,888 ^A	58,376 ^A	115,487 ^B	143,755 ^B	178,119 ^A	241,683 ^A	76,854 ^A
Veterinary fees, medicine and breeding fees	38,289 ^B	13,894 ^A	16,649 ^A	14,243 ^A	14,540 ^A	15,417 ^A	21,066 ^B	17,723 ^B	26,446 ^A	30,303 ^A	16,269 ^A
Other livestock expenses	8,707 ^B	2,854 ^C	4,685 ^B	4,253 ^B	1,619 ^B	2,963 ^B	2,656 ^C	0	F	2,870 ^C	2,292 ^A
Total machinery expenses	76,161 ^A	34,798 ^A	45,252 ^A	40,183 ^A	33,505 ^A	37,806 ^A	66,400 ^B	68,731 ^A	63,892 ^A	61,714 ^A	39,199 ^A
Small tools	358 ^D	453 ^A	572 ^A	344 ^A	352 ^B	862 ^A	993 ^B	1,097 ^B	845 ^B	614 ^B	599 ^A
Net fuel expenses, machinery, truck, auto	29,859 ^A	17,626 ^A	21,413 ^A	18,192 ^A	13,767 ^A	17,957 ^A	32,173 ^B	33,444 ^A	29,295 ^A	24,377 ^A	17,386 ^A
Repairs, licenses and insurance	45,943 ^A	16,719 ^A	23,267 ^A	21,647 ^A	19,385 ^A	18,986 ^A	33,234 ^B	34,190 ^B	33,752 ^A	36,723 ^A	21,214 ^A
Total general expenses	561,276 ^B	165,970 ^A	220,374 ^A	183,381 ^A	159,700 ^A	167,938 ^A	249,427 ^B	309,626 ^B	369,265 ^A	459,960 ^A	190,040 ^A
Salaries (including CPP, QPP, EI)	177,315 ^B	39,764 ^B	65,351 ^A	61,188 ^A	32,483 ^A	29,630 ^B	52,859 ^B	64,052 ^B	76,216 ^B	128,839 ^A	39,646 ^A
Rent	11,797 ^D	5,791 ^B	4,122 ^B	1,899 ^B	4,321 ^B	9,124 ^B	10,423 ^C	13,918 ^C	14,849 ^B	26,305 ^C	7,658 ^A
Insurance	20,014 ^B	6,494 ^A	8,496 ^A	8,461 ^A	9,389 ^A	7,341 ^A	14,244 ^B	11,479 ^A	13,731 ^B	14,390 ^A	9,132 ^A
Utilities	27,273 ^B	8,661 ^A	10,580 ^A	9,797 ^A	8,221 ^A	11,251 ^A	12,888 ^B	17,356 ^A	22,662 ^A	17,399 ^A	10,610 ^A
Custom work and machine rental	48,898 ^B	15,650 ^A	19,863 ^A	11,103 ^A	16,396 ^A	22,646 ^A	34,987 ^B	46,342 ^B	65,340 ^A	41,245 ^B	22,444 ^A
Net interest expenses	107,375 ^B	44,131 ^B	53,306 ^A	46,798 ^A	40,993 ^A	40,263 ^A	67,949 ^B	73,280 ^B	87,375 ^B	111,417 ^B	47,084 ^A
Net property taxes	2,363 ^B	3,425 ^A	3,607 ^A	2,821 ^A	3,508 ^A	3,737 ^A	7,329 ^A	5,154 ^C	4,065 ^C	9,963 ^C	3,995 ^C
Building and fence repairs	15,117 ^B	5,852 ^A	7,384 ^A	6,822 ^A	7,981 ^A	7,951 ^A	12,991 ^B	9,432 ^C	11,469 ^B	17,635 ^B	8,620 ^A
Marketing expenses	131,174 ^B	20,715 ^A	28,877 ^A	22,072 ^A	17,754 ^A	18,817 ^A	13,704 ^C	30,225 ^B	37,707 ^B	56,091 ^A	21,160 ^A
Miscellaneous expenses	19,951 ^A	15,487 ^A	18,787 ^A	12,420 ^A	18,654 ^A	17,178 ^A	22,054 ^B	38,388 ^B	35,850 ^A	36,676 ^A	19,692 ^A
Net operating income	196,700	90,513	111,568	98,027	93,347	102,042	135,280	114,748	184,029	131,879	103,556
Adjustment for capital cost allowance (CCA)	92,158 ^A	39,022 ^A	47,837 ^A	45,835 ^A	37,950 ^A	46,884 ^A	72,786 ^B	76,731 ^B	101,626 ^A	91,812 ^A	47,723 ^A
Net operating income adjusted for CCA	104,542	51,491	63,731	52,192	55,397	55,158	62,494	38,017	82,402	40,067	55,833
	Operating margins per dollar of revenue										
Operating margin	0.14	0.22	0.21	0.21	0.24	0.24	0.20	0.15	0.20	0.13	0.22
Operating margin adjusted for CCA	0.07	0.13	0.12	0.11	0.14	0.13	0.09	0.05	0.09	0.04	0.12

Table 11-8

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

	2008										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	50 ^B	30 ^B	30 ^A	1,600 ^A	1,275 ^B	450 ^B	75 ^B	265 ^B	60 ^A	3,835 ^A
Distribution by province (%)	x	1.3	0.8	0.8	41.7	33.2	11.7	2.0	6.9	1.6	100.0
	Average per farm (\$)										
Total operating revenues	x	660,223 ^C	551,670 ^C	1,561,221 ^D	1,187,162 ^A	877,107 ^A	1,997,509 ^A	4,185,329 ^B	1,082,710 ^B	1,206,197 ^A	1,221,534 ^A
Total crop revenues	x	F	15,798 ^D	19,014 ^D	22,524 ^C	67,624 ^B	110,481 ^B	136,581 ^B	47,047 ^C	19,176 ^B	51,780 ^A
Total grains and oilseeds	x	19,113 ^E	x	x	17,868 ^C	64,196 ^B	108,708 ^B	x	38,572 ^C	x	47,242 ^A
Total other crops	x	F	x	x	4,656 ^C	3,427 ^E	1,773 ^B	x	8,475 ^D	x	4,539 ^B
Potatoes	x	x	x	x	x	x	0	x	0	0	F
Fruits	x	0	x	x	0	x	0	x	x	x	x
Vegetables	x	x	x	x	899 ^E	498 ^B	656 ^B	x	x	0	689 ^D
Tobacco	x	0	0	0	0	x	0	0	0	0	x
Greenhouse, nursery and floriculture products	x	0	0	0	x	x	x	x	0	x	x
Forage crops (including seeds)	x	x	1,243 ^C	9,872 ^D	1,956 ^D	1,594 ^D	1,109 ^C	x	8,189 ^D	3,701 ^B	2,221 ^C
Other crops	x	0	0	0	1,604 ^E	F	x	0	x	0	949 ^E
Total livestock and product revenues	x	450,998 ^C	417,196 ^C	1,284,160 ^D	839,283 ^A	674,076 ^A	1,670,848 ^B	3,629,399 ^B	762,489 ^B	1,035,199 ^A	929,003 ^A
Cattle	x	x	2,183 ^B	x	3,143 ^D	6,377 ^C	6,154 ^C	22,304 ^B	17,910 ^D	x	5,995 ^B
Hogs	x	434,924 ^C	413,431 ^C	1,273,043 ^D	809,120 ^A	655,825 ^A	1,626,117 ^B	3,585,751 ^B	738,345 ^B	1,009,503 ^A	901,888 ^A
Poultry and eggs	x	x	x	x	21,333 ^C	x	31,907 ^B	12,397 ^B	x	x	16,567 ^B
Dairy products and subsidies	x	0	x	0	4,813 ^D	x	x	x	x	0	3,301 ^C
Other livestock and products	x	F	x	x	874 ^E	698 ^D	x	x	2,331 ^D	x	1,252 ^C
Program payments and insurance proceeds	x	137,546 ^C	99,715 ^B	179,812 ^C	293,277 ^A	104,169 ^B	155,521 ^B	248,048 ^B	195,428 ^A	127,029 ^A	199,567 ^A
Total other revenues	x	32,260 ^D	18,961 ^B	78,235 ^D	32,078 ^B	31,238 ^B	60,660 ^B	171,301 ^B	77,746 ^B	24,793 ^D	41,184 ^A
Custom work and machine rental	x	25,906 ^D	14,723 ^C	59,526 ^D	21,343 ^C	19,586 ^B	32,303 ^C	153,984 ^B	51,976 ^B	18,624 ^E	27,038 ^B
Rental income	x	6,034 ^E	3,367 ^D	x	5,713 ^C	8,604 ^C	6,522 ^D	5,467 ^D	16,506 ^D	4,853 ^B	7,465 ^B
Miscellaneous revenues	x	320 ^C	871 ^D	x	5,022 ^B	3,048 ^C	21,835 ^B	11,850 ^C	9,263 ^B	1,316 ^B	6,681 ^A
Total operating expenses	x	614,406 ^C	669,940 ^C	1,607,986 ^D	1,129,636 ^A	829,756 ^A	2,052,260 ^B	4,502,170 ^B	1,042,265 ^A	1,235,734 ^A	1,192,960 ^A
Total crop expenses	x	30,032 ^E	6,767 ^C	11,396 ^C	11,547 ^C	39,344 ^B	65,431 ^B	92,496 ^B	29,323 ^C	3,859 ^B	29,974 ^A
Fertilizer and lime	x	11,223 ^D	2,177 ^C	4,050 ^C	4,754 ^C	16,169 ^B	44,497 ^B	x	13,957 ^C	1,400 ^C	14,625 ^A
Pesticides	x	8,314 ^E	x	x	1,361 ^C	7,703 ^B	8,359 ^B	33,032 ^B	8,724 ^C	x	5,505 ^A
Seed and plants	x	x	2,157 ^D	2,963 ^D	5,180 ^C	15,272 ^B	12,463 ^B	13,592 ^E	6,432 ^B	997 ^C	9,588 ^A
Other crop expenses	x	x	x	x	252 ^C	199 ^E	F	x	209 ^C	x	256 ^C
Total livestock expenses	x	336,908 ^C	419,993 ^C	1,200,670 ^D	764,543 ^A	503,056 ^B	1,311,145 ^B	2,642,844 ^B	658,794 ^B	867,632 ^A	767,734 ^A
Cattle purchases	x	x	x	x	439 ^D	3,142 ^D	x	1,789 ^B	2,384 ^D	x	1,784 ^C
Hog purchases	x	76,486 ^D	54,347 ^C	515,404 ^D	244,978 ^B	136,682 ^B	320,004 ^B	303,643 ^B	156,775 ^B	231,564 ^A	211,004 ^A
Poultry and egg purchases	x	x	x	x	x	1,970 ^D	11,320 ^B	809 ^B	x	x	4,493 ^A
Other livestock purchases	x	x	x	0	x	285 ^E	x	x	F	0	187 ^D
Feed, supplements, straw and bedding	x	238,220 ^C	336,491 ^C	643,693 ^C	485,732 ^A	333,432 ^A	908,734 ^B	2,149,604 ^B	476,057 ^B	597,838 ^A	515,060 ^A
Veterinary fees, medicine and breeding fees	x	14,397 ^C	26,881 ^C	40,822 ^C	27,558 ^B	24,804 ^B	65,326 ^B	186,334 ^B	22,373 ^A	32,582 ^A	33,835 ^A
Other livestock expenses	x	1,601 ^D	1,419 ^D	x	F	2,741 ^B	3,112 ^B	x	x	x	1,371 ^B
Total machinery expenses	x	40,068 ^C	19,262 ^B	49,244 ^C	37,086 ^A	33,650 ^A	83,908 ^A	125,125 ^B	40,876 ^B	44,997 ^A	43,497 ^A
Small tools	x	208 ^C	626 ^B	327 ^A	159 ^D	773 ^B	475 ^B	517 ^B	691 ^B	498 ^A	454 ^A
Net fuel expenses, machinery, truck, auto	x	20,701 ^D	8,997 ^B	26,563 ^C	13,951 ^A	17,251 ^A	45,673 ^B	61,417 ^B	20,060 ^B	13,494 ^A	20,246 ^A
Repairs, licenses and insurance	x	19,159 ^C	9,639 ^B	22,354 ^C	22,977 ^A	15,627 ^A	37,759 ^A	63,190 ^B	20,125 ^B	31,005 ^A	22,797 ^A
Total general expenses	x	207,398 ^C	223,918 ^C	346,675 ^C	316,461 ^A	253,705 ^A	591,777 ^B	1,641,706 ^B	313,272 ^A	319,246 ^A	351,755 ^A
Salaries (including CPP, QPP, EI)	x	64,151 ^D	58,063 ^B	98,661 ^C	72,355 ^A	56,058 ^B	171,565 ^B	504,723 ^B	77,205 ^A	91,336 ^A	87,667 ^A
Rent	x	11,148 ^E	12,916 ^C	8,829 ^D	12,746 ^B	23,772 ^B	17,555 ^B	x	19,671 ^C	x	20,507 ^A
Insurance	x	10,470 ^C	10,168 ^C	16,780 ^C	14,978 ^B	9,588 ^B	29,672 ^A	45,136 ^B	19,490 ^A	15,267 ^A	15,730 ^A
Utilities	x	18,672 ^C	19,659 ^B	24,653 ^C	26,922 ^A	26,343 ^B	48,184 ^A	128,288 ^B	37,559 ^B	33,159 ^A	31,841 ^A
Custom work and machine rental	x	17,257 ^C	35,855 ^D	81,375 ^D	57,110 ^A	40,539 ^C	88,549 ^B	96,346 ^B	43,366 ^B	39,237 ^B	54,325 ^A
Net interest expenses	x	31,704 ^C	44,887 ^C	38,755 ^C	40,353 ^A	47,031 ^A	82,239 ^B	179,950 ^B	51,080 ^B	60,258 ^B	51,149 ^A
Net property taxes	x	3,968 ^B	3,837 ^B	1,974 ^C	4,578 ^A	4,938 ^B	18,667 ^A	14,264 ^B	2,773 ^A	5,747 ^B	6,388 ^A
Building and fence repairs	x	16,579 ^E	4,331 ^C	4,505 ^C	15,524 ^A	9,338 ^B	32,713 ^B	63,443 ^B	11,546 ^B	13,686 ^A	15,943 ^A
Marketing expenses	x	20,745 ^D	17,079 ^D	54,549 ^D	20,369 ^A	17,903 ^B	62,965 ^B	x	27,567 ^B	x	31,164 ^A
Miscellaneous expenses	x	12,704 ^C	17,124 ^B	16,595 ^D	51,526 ^B	18,197 ^B	39,668 ^B	122,582 ^B	23,016 ^A	25,886 ^A	37,041 ^A
Net operating income	x	45,817	-118,269	-46,765	57,526	47,352	-54,750	-316,841	40,445	-29,537	28,574
Adjustment for capital cost allowance (CCA)	x	52,144 ^D	38,340 ^C	68,232 ^C	44,236 ^A	52,525 ^B	109,814 ^B	265,786 ^B	65,018 ^B	66,700 ^C	61,013 ^A
Net operating income adjusted for CCA	x	-6,327	-156,610	-114,997	13,290	-5,174	-164,564	-582,628	-24,574	-96,237	-32,439
	Operating margins per dollar of revenue										
Operating margin	x	0.07	-0.21	-0.03	0.05	0.05	-0.03	-0.08	0.04	-0.02	0.02
Operating margin adjusted for CCA	x	-0.01	-0.28	-0.07	0.01	-0.01	-0.08	-0.14	-0.02	-0.08	-0.03

Table 11-9

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

	2008										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Number of farms	x	x	150 ^B	50 ^C	930 ^B	1,615 ^A	290 ^C	F	275 ^B	780 ^A	4,245 ^A
Distribution by province (%)	x	x	3.5	1.2	21.9	38.0	6.8	F	6.5	18.4	100.0
Average per farm (\$)											
Total operating revenues	x	x	969,481 ^B	1,893,976 ^D	1,239,821 ^B	1,019,651 ^A	737,449 ^B	F	1,209,658 ^A	888,332 ^A	1,044,666 ^A
Total crop revenues	x	x	25,515 ^D	2,695 ^D	37,388 ^C	48,145 ^B	37,160 ^D	F	43,889 ^B	5,078 ^D	34,412 ^B
Total grains and oilseeds	x	x	7,149 ^C	x	32,095 ^D	45,422 ^B	35,946 ^D	F	38,806 ^C	F	30,241 ^B
Total other crops	x	x	18,366 ^D	x	5,293 ^D	2,723 ^B	1,213 ^C	F	5,082 ^C	4,465 ^D	4,171 ^B
Potatoes	x	x	x	0	x	x	x	F	x	x	x
Fruits	x	x	x	x	F	x	x	F	x	2,405 ^E	1,074 ^E
Vegetables	x	x	3,007 ^D	x	1,305 ^C	209 ^D	0	F	x	F	536 ^B
Tobacco	x	x	0	0	0	x	0	F	0	0	x
Greenhouse, nursery and floriculture products	x	x	x	0	x	x	x	F	x	252 ^E	740 ^D
Forage crops (including seeds)	x	x	678 ^C	x	2,041 ^D	1,498 ^B	585 ^D	F	3,506 ^C	1,438 ^C	1,629 ^B
Other crops	x	x	0	x	349 ^E	x	0	F	x	x	130 ^D
Total livestock and product revenues	x	x	898,398 ^B	1,870,151 ^D	1,126,941 ^B	932,463 ^A	664,962 ^B	F	1,130,061 ^A	853,050 ^A	965,119 ^A
Cattle	x	x	2,251 ^B	3,107 ^D	F	7,119 ^D	2,883 ^D	F	8,930 ^C	3,055 ^E	4,981 ^C
Hogs	x	x	x	x	17,900 ^D	11,679 ^B	8,105 ^E	F	x	x	9,185 ^B
Poultry and eggs	x	x	883,293 ^B	1,859,129 ^D	1,098,914 ^B	905,675 ^A	652,397 ^B	F	1,120,689 ^A	834,366 ^A	942,848 ^A
Dairy products and subsidies	x	x	x	x	7,170 ^E	6,269 ^E	0	F	x	x	7,206 ^C
Other livestock and products	x	x	x	x	96 ^C	1,721 ^E	F	F	F	472 ^E	899 ^D
Program payments and insurance proceeds	x	x	13,095 ^C	6,994 ^C	22,597 ^D	F	11,589 ^C	F	10,082 ^B	10,158 ^D	14,330 ^D
Total other revenues	x	x	32,473 ^B	14,135 ^C	52,894 ^C	25,681 ^B	23,739 ^C	F	25,626 ^C	20,046 ^B	30,805 ^A
Custom work and machine rental	x	x	21,393 ^B	4,277 ^D	24,764 ^C	16,497 ^C	10,668 ^C	F	8,853 ^D	9,333 ^C	16,141 ^B
Rental income	x	x	6,080 ^C	1,310 ^D	15,520 ^D	6,013 ^B	2,566 ^D	F	7,994 ^B	8,790 ^D	8,664 ^B
Miscellaneous revenues	x	x	5,000 ^B	8,549 ^D	12,610 ^D	3,171 ^B	10,505 ^C	F	8,779 ^E	1,923 ^C	6,000 ^B
Total operating expenses	x	x	822,321 ^B	1,730,960 ^D	1,079,223 ^B	886,474 ^A	642,903 ^B	F	1,106,286 ^A	810,411 ^A	919,771 ^A
Total crop expenses	x	x	23,684 ^C	30,817 ^D	13,813 ^C	30,002 ^B	23,565 ^C	F	24,403 ^B	9,320 ^C	21,254 ^A
Fertilizer and lime	x	x	3,662 ^D	847 ^C	5,167 ^D	6,779 ^B	6,966 ^C	F	10,322 ^C	514 ^D	5,248 ^B
Pesticides	x	x	1,553 ^C	x	1,535 ^C	3,780 ^B	3,776 ^C	F	x	234 ^D	2,569 ^B
Seed and plants	x	x	4,361 ^D	x	5,269 ^C	6,051 ^B	4,418 ^C	F	2,738 ^B	387 ^D	4,221 ^B
Other crop expenses	x	x	14,108 ^B	29,112 ^D	1,842 ^D	13,392 ^C	8,405 ^D	F	x	8,184 ^C	9,216 ^B
Total livestock expenses	x	x	517,576 ^B	1,099,111 ^D	679,701 ^B	521,999 ^A	389,807 ^B	F	753,465 ^A	525,986 ^A	570,146 ^A
Cattle purchases	x	x	424 ^C	x	972 ^D	3,666 ^D	494 ^D	F	2,456 ^D	x	2,368 ^C
Hog purchases	x	x	x	x	3,741 ^D	x	F	F	0	F	2,703 ^B
Poultry and egg purchases	x	x	157,631 ^B	260,141 ^C	270,193 ^C	165,881 ^A	166,979 ^B	F	379,950 ^A	192,264 ^B	208,447 ^A
Other livestock purchases	x	x	x	x	x	x	x	F	F	F	375 ^D
Feed, supplements, straw and bedding	x	x	349,719 ^B	820,251 ^D	399,312 ^B	338,422 ^A	213,873 ^B	F	364,203 ^B	324,818 ^B	348,921 ^A
Veterinary fees, medicine and breeding fees	x	x	5,957 ^B	14,618 ^D	5,374 ^C	7,176 ^B	4,684 ^C	F	6,478 ^B	6,689 ^B	6,378 ^A
Other livestock expenses	x	x	1,606 ^B	2,887 ^D	x	2,018 ^B	x	F	F	x	954 ^B
Total machinery expenses	x	x	24,572 ^B	54,523 ^D	33,982 ^B	35,095 ^A	28,150 ^B	F	35,074 ^B	19,583 ^B	31,053 ^A
Small tools	x	x	585 ^B	F	116 ^D	610 ^B	570 ^D	F	710 ^B	299 ^B	440 ^A
Net fuel expenses, machinery, truck, auto	x	x	10,569 ^B	24,433 ^D	11,684 ^B	14,717 ^B	13,163 ^B	F	14,097 ^B	7,083 ^B	12,306 ^A
Repairs, licenses and insurance	x	x	13,417 ^B	29,675 ^D	22,182 ^B	19,767 ^A	14,417 ^C	F	20,267 ^B	12,200 ^B	18,307 ^A
Total general expenses	x	x	256,488 ^B	546,509 ^D	351,726 ^B	299,379 ^A	201,380 ^B	F	293,344 ^A	255,522 ^A	297,318 ^A
Salaries (including CPP, QPP, EI)	x	x	90,124 ^B	158,653 ^D	80,686 ^C	97,249 ^A	56,545 ^C	F	69,385 ^B	67,028 ^B	83,269 ^A
Rent	x	x	5,391 ^C	25,759 ^E	25,906 ^C	10,172 ^C	4,780 ^C	F	13,379 ^C	9,324 ^B	13,271 ^A
Insurance	x	x	8,445 ^B	15,667 ^D	13,497 ^B	11,032 ^A	8,859 ^B	F	14,988 ^B	8,188 ^A	11,063 ^A
Utilities	x	x	38,913 ^B	87,348 ^D	40,647 ^B	37,475 ^A	19,256 ^B	F	36,682 ^A	28,101 ^B	35,613 ^A
Custom work and machine rental	x	x	18,085 ^B	25,040 ^D	51,698 ^C	26,191 ^B	20,215 ^C	F	41,621 ^B	29,402 ^B	32,910 ^A
Net interest expenses	x	x	26,548 ^B	85,748 ^D	37,998 ^B	42,810 ^A	21,994 ^C	F	47,633 ^B	44,643 ^B	41,167 ^A
Net property taxes	x	x	3,573 ^B	3,957 ^D	3,873 ^B	4,925 ^A	4,428 ^C	F	2,931 ^A	4,245 ^B	4,281 ^A
Building and fence repairs	x	x	10,733 ^B	26,197 ^D	19,597 ^B	11,997 ^B	8,108 ^C	F	8,774 ^B	11,435 ^B	13,154 ^A
Marketing expenses	x	x	38,038 ^B	66,873 ^C	47,061 ^C	38,750 ^B	40,848 ^C	F	30,124 ^B	36,758 ^B	40,658 ^A
Miscellaneous expenses	x	x	16,640 ^B	51,268 ^D	30,763 ^C	18,778 ^A	16,347 ^C	F	27,826 ^B	16,399 ^B	21,931 ^A
Net operating income	x	x	147,161	163,016	160,598	133,177	94,547	F	103,372	77,921	124,895
Adjustment for capital cost allowance (CCA)	x	x	35,666 ^B	55,441 ^D	49,432 ^B	55,873 ^A	33,434 ^C	F	54,601 ^A	38,755 ^B	48,893 ^A
Net operating income adjusted for CCA	x	x	111,495	107,574	111,166	77,304	61,113	F	48,771	39,166	76,002
Operating margins per dollar of revenue											
Operating margin	x	x	0.15	0.09	0.13	0.13	0.13	F	0.09	0.09	0.12
Operating margin adjusted for CCA	x	x	0.12	0.06	0.09	0.08	0.08	F	0.04	0.04	0.07

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

	2008				
	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	2,160 ^B	1,630 ^B	1,820 ^B	15,425 ^A	21,040 ^A
Average total agricultural sales (\$)	22,722 ^A	24,595 ^A	25,688 ^A	20,652 ^A	21,605 ^A
Average program payments and insurance proceeds (\$)	1,800 ^B	1,828 ^C	1,964 ^D	1,800 ^B	1,816 ^B
Average total operating revenues (\$)	28,858 ^A	30,506 ^A	31,496 ^A	27,117 ^A	27,936 ^A
Average net operating income (\$)	-4,761	-1,791	522	3,507	1,989
Average agricultural sales from primary activity (\$)	14,256 ^A	20,462 ^A	24,411 ^A	20,652 ^A	20,304 ^A
Primary commodity (% of total agricultural sales)	62.7	83.2	95.0	100.0	94.0
Secondary commodity (% of total agricultural sales)	20.8	8.7	3.5	...	3.1
\$50,000 to \$99,999					
Number of farms	1,975 ^A	1,620 ^B	1,870 ^B	7,305 ^A	12,770 ^A
Average total agricultural sales (\$)	55,853 ^A	57,701 ^A	58,170 ^A	55,955 ^A	56,485 ^A
Average program payments and insurance proceeds (\$)	5,536 ^B	5,088 ^C	4,372 ^B	4,409 ^B	4,664 ^A
Average total operating revenues (\$)	72,230 ^A	73,843 ^A	75,126 ^A	72,198 ^A	72,840 ^A
Average net operating income (\$)	7,066	10,442	10,413	17,356	13,872
Average agricultural sales from primary activity (\$)	35,141 ^A	48,157 ^A	55,734 ^A	55,955 ^A	51,715 ^A
Primary commodity (% of total agricultural sales)	62.9	83.5	95.8	100.0	91.6
Secondary commodity (% of total agricultural sales)	27.8	10.3	2.3	...	5.8
\$100,000 to \$249,999					
Number of farms	3,110 ^A	2,640 ^A	3,125 ^A	8,535 ^A	17,415 ^A
Average total agricultural sales (\$)	125,535 ^A	134,942 ^A	132,935 ^A	126,412 ^A	128,728 ^A
Average program payments and insurance proceeds (\$)	12,726 ^A	10,524 ^A	9,811 ^B	9,754 ^A	10,412 ^A
Average total operating revenues (\$)	161,583 ^A	167,973 ^A	164,777 ^A	161,577 ^A	163,132 ^A
Average net operating income (\$)	26,986	30,994	35,808	41,098	36,099
Average agricultural sales from primary activity (\$)	79,777 ^A	111,959 ^A	127,812 ^A	126,412 ^A	116,157 ^A
Primary commodity (% of total agricultural sales)	63.5	83.0	96.1	100.0	90.2
Secondary commodity (% of total agricultural sales)	28.0	12.6	2.0	...	7.2
\$250,000 to \$499,999					
Number of farms	1,630 ^A	1,915 ^A	2,775 ^A	4,605 ^A	10,935 ^A
Average total agricultural sales (\$)	268,870 ^A	284,409 ^A	288,734 ^A	283,649 ^A	282,896 ^A
Average program payments and insurance proceeds (\$)	28,078 ^A	23,006 ^A	21,479 ^B	19,660 ^A	21,966 ^A
Average total operating revenues (\$)	339,877 ^A	355,622 ^A	356,486 ^A	351,241 ^A	351,678 ^A
Average net operating income (\$)	63,756	79,460	78,264	88,407	80,593
Average agricultural sales from primary activity (\$)	172,977 ^A	237,154 ^A	278,249 ^A	283,649 ^A	257,656 ^A
Primary commodity (% of total agricultural sales)	64.3	83.4	96.4	100.0	91.1
Secondary commodity (% of total agricultural sales)	24.7	11.7	2.1	...	6.1
\$500,000 and over					
Number of farms	1,285 ^A	1,190 ^A	2,970 ^A	3,930 ^A	9,370 ^A
Average total agricultural sales (\$)	1,183,759 ^A	805,840 ^A	855,797 ^A	822,809 ^A	880,560 ^A
Average program payments and insurance proceeds (\$)	108,389 ^A	68,193 ^A	67,403 ^A	61,160 ^A	70,505 ^A
Average total operating revenues (\$)	1,437,744 ^A	989,340 ^A	1,050,566 ^A	1,010,696 ^A	1,079,122 ^A
Average net operating income (\$)	348,110	241,287	282,585	293,318	290,813
Average agricultural sales from primary activity (\$)	725,890 ^A	670,442 ^A	829,880 ^A	822,809 ^A	792,332 ^A
Primary commodity (% of total agricultural sales)	61.3	83.2	97.0	100.0	90.0
Secondary commodity (% of total agricultural sales)	12.2	9.6	1.5	...	3.8
Total					
Number of farms	10,160 ^A	8,995 ^A	12,560 ^A	39,805 ^A	71,520 ^A
Average total agricultural sales (\$)	247,107 ^A	221,416 ^A	311,383 ^A	159,424 ^A	206,361 ^A
Average program payments and insurance proceeds (\$)	23,581 ^A	18,240 ^A	24,042 ^A	11,911 ^A	16,495 ^A
Average total operating revenues (\$)	306,174 ^A	274,481 ^A	383,644 ^A	198,820 ^A	256,041 ^A
Average net operating income (\$)	62,918	59,430	94,564	52,540	62,261
Average agricultural sales from primary activity (\$)	153,927 ^A	184,263 ^A	301,122 ^A	159,424 ^A	186,652 ^A
Primary commodity (% of total agricultural sales)	62.3	83.2	96.7	100.0	90.4
Secondary commodity (% of total agricultural sales)	17.7	10.7	1.7	...	4.9

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

Table 12-2

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

	2008				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	F	F	x	165 ^E	265 ^D
Average total agricultural sales (\$)	F	F	x	16,242 ^D	19,730 ^D
Average program payments and insurance proceeds (\$)	F	F	x	F	3,209 ^E
Average total operating revenues (\$)	F	F	x	23,715 ^D	27,941 ^C
Average net operating income (\$)	F	F	x	-3,941	-868
Average agricultural sales from primary activity (\$)	F	F	x	16,242 ^D	16,361 ^C
Primary commodity (% of total agricultural sales)	F	F	x	100.0	82.9
Secondary commodity (% of total agricultural sales)	F	F	x	...	F
\$50,000 to \$99,999					
Number of farms	x	x	x	x	65 ^B
Average total agricultural sales (\$)	x	x	x	x	59,860 ^A
Average program payments and insurance proceeds (\$)	x	x	x	x	9,765 ^C
Average total operating revenues (\$)	x	x	x	x	71,913 ^A
Average net operating income (\$)	x	x	x	x	13,257
Average agricultural sales from primary activity (\$)	x	x	x	x	53,116 ^A
Primary commodity (% of total agricultural sales)	x	x	x	x	88.7
Secondary commodity (% of total agricultural sales)	x	x	x	x	4.4
\$100,000 to \$249,999					
Number of farms	30 ^C	x	30 ^C	45 ^C	125 ^B
Average total agricultural sales (\$)	146,395 ^A	x	148,043 ^A	135,480 ^B	142,415 ^A
Average program payments and insurance proceeds (\$)	26,177 ^B	x	19,116 ^C	20,257 ^D	21,859 ^B
Average total operating revenues (\$)	183,747 ^A	x	181,968 ^A	177,846 ^A	179,250 ^A
Average net operating income (\$)	25,712	x	17,730	29,017	23,570
Average agricultural sales from primary activity (\$)	91,616 ^B	x	141,705 ^A	135,480 ^B	124,371 ^A
Primary commodity (% of total agricultural sales)	62.6	x	95.7	100.0	87.3
Secondary commodity (% of total agricultural sales)	14.2	x	3.0	...	5.1
\$250,000 to \$499,999					
Number of farms	30 ^D	40 ^C	35 ^D	70 ^C	180 ^B
Average total agricultural sales (\$)	307,474 ^A	275,267 ^A	315,526 ^A	300,673 ^A	299,059 ^A
Average program payments and insurance proceeds (\$)	29,929 ^D	60,771 ^C	59,410 ^B	65,690 ^B	57,352 ^A
Average total operating revenues (\$)	349,838 ^A	349,845 ^A	382,134 ^A	377,519 ^A	367,503 ^A
Average net operating income (\$)	56,404	58,207	51,668	24,385	43,861
Average agricultural sales from primary activity (\$)	196,369 ^A	231,144 ^A	298,363 ^A	300,673 ^A	266,769 ^A
Primary commodity (% of total agricultural sales)	63.9	84.0	94.6	100.0	89.2
Secondary commodity (% of total agricultural sales)	10.5	8.9	3.9	...	4.6
\$500,000 and over					
Number of farms	120 ^B	165 ^A	195 ^A	125 ^B	610 ^A
Average total agricultural sales (\$)	1,891,049 ^A	1,739,662 ^A	1,444,557 ^A	1,267,786 ^A	1,579,143 ^A
Average program payments and insurance proceeds (\$)	207,331 ^B	184,519 ^B	123,581 ^A	168,411 ^B	166,433 ^A
Average total operating revenues (\$)	2,188,087 ^A	2,021,867 ^A	1,634,659 ^A	1,490,898 ^A	1,822,943 ^A
Average net operating income (\$)	321,591	382,013	291,560	262,397	316,668
Average agricultural sales from primary activity (\$)	1,195,097 ^A	1,460,570 ^A	1,371,025 ^A	1,267,786 ^A	1,339,573 ^A
Primary commodity (% of total agricultural sales)	63.2	84.0	94.9	100.0	84.8
Secondary commodity (% of total agricultural sales)	24.3	11.0	4.5	...	10.5
Total					
Number of farms	255 ^C	290 ^B	280 ^A	420 ^C	1,245 ^B
Average total agricultural sales (\$)	962,011 ^C	1,095,224 ^B	1,060,622 ^A	448,930 ^C	840,753 ^B
Average program payments and insurance proceeds (\$)	105,850 ^C	122,128 ^B	96,417 ^A	64,323 ^C	93,362 ^B
Average total operating revenues (\$)	1,113,802 ^C	1,280,469 ^B	1,205,781 ^A	535,114 ^C	976,455 ^B
Average net operating income (\$)	165,036	238,626	210,778	84,330	164,850
Average agricultural sales from primary activity (\$)	607,819 ^C	919,661 ^B	1,006,618 ^A	448,930 ^C	715,445 ^B
Primary commodity (% of total agricultural sales)	63.2	84.0	94.9	100.0	85.1
Secondary commodity (% of total agricultural sales)	23.7	10.8	4.4	...	10.1

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

Table 12-3

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

	2008				
	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	205 ^E	F	60 ^E	545 ^D	920 ^C
Average total agricultural sales (\$)	20,870 ^D	F	23,727 ^A	21,749 ^B	22,332 ^B
Average program payments and insurance proceeds (\$)	1,213 ^D	F	1,498 ^B	1,036 ^D	1,107 ^C
Average total operating revenues (\$)	24,161 ^C	F	27,378 ^A	24,338 ^B	25,386 ^B
Average net operating income (\$)	-4,149	F	613	1,363	874
Average agricultural sales from primary activity (\$)	13,421 ^D	F	22,955 ^A	21,749 ^B	20,143 ^B
Primary commodity (% of total agricultural sales)	64.3	F	96.7	100.0	90.2
Secondary commodity (% of total agricultural sales)	F	F	0.6	...	F
\$50,000 to \$99,999					
Number of farms	45 ^A	35 ^D	F	185 ^D	355 ^D
Average total agricultural sales (\$)	58,035 ^A	64,867 ^A	F	47,798 ^C	53,715 ^B
Average program payments and insurance proceeds (\$)	4,651 ^A	3,195 ^D	F	F	F
Average total operating revenues (\$)	71,150 ^A	70,187 ^A	F	69,488 ^A	68,340 ^A
Average net operating income (\$)	2,447	13,982	F	13,139	13,940
Average agricultural sales from primary activity (\$)	36,482 ^A	53,516 ^A	F	47,798 ^C	48,737 ^B
Primary commodity (% of total agricultural sales)	62.9	82.5	F	100.0	90.7
Secondary commodity (% of total agricultural sales)	11.2	6.5	F	...	1.9
\$100,000 to \$249,999					
Number of farms	135 ^D	65 ^D	F	235 ^D	515 ^C
Average total agricultural sales (\$)	135,497 ^A	160,945 ^D	F	136,517 ^A	141,638 ^A
Average program payments and insurance proceeds (\$)	6,503 ^D	10,351 ^D	F	13,586 ^D	10,886 ^C
Average total operating revenues (\$)	147,899 ^A	166,244 ^B	F	155,233 ^B	157,465 ^A
Average net operating income (\$)	32,058	1,201	F	7,031	20,560
Average agricultural sales from primary activity (\$)	84,215 ^A	131,162 ^C	F	136,517 ^A	123,440 ^A
Primary commodity (% of total agricultural sales)	62.2	81.5	F	100.0	87.2
Secondary commodity (% of total agricultural sales)	14.7	F	F	...	5.3
\$250,000 to \$499,999					
Number of farms	55 ^D	40 ^E	40 ^E	145 ^D	275 ^C
Average total agricultural sales (\$)	285,176 ^A	266,386 ^B	300,868 ^A	308,897 ^B	297,634 ^A
Average program payments and insurance proceeds (\$)	17,532 ^C	54,839 ^E	F	31,469 ^E	29,074 ^D
Average total operating revenues (\$)	333,560 ^A	342,200 ^B	322,786 ^A	370,691 ^A	352,518 ^A
Average net operating income (\$)	42,031	63,448	53,182	40,723	45,694
Average agricultural sales from primary activity (\$)	171,113 ^A	218,141 ^B	284,934 ^A	308,897 ^B	266,401 ^A
Primary commodity (% of total agricultural sales)	60.0	81.9	94.7	100.0	89.5
Secondary commodity (% of total agricultural sales)	21.4	F	3.7	...	5.2
\$500,000 and over					
Number of farms	130 ^D	65 ^C	70 ^B	175 ^B	445 ^B
Average total agricultural sales (\$)	1,050,981 ^B	1,226,314 ^B	1,812,470 ^A	1,608,531 ^A	1,418,931 ^A
Average program payments and insurance proceeds (\$)	109,603 ^C	109,031 ^B	130,992 ^B	116,038 ^B	115,411 ^B
Average total operating revenues (\$)	1,245,222 ^B	1,384,844 ^B	2,043,093 ^A	1,774,369 ^A	1,602,078 ^A
Average net operating income (\$)	131,113	152,943	199,119	182,149	165,385
Average agricultural sales from primary activity (\$)	658,296 ^B	1,001,041 ^B	1,734,540 ^A	1,608,531 ^A	1,257,679 ^A
Primary commodity (% of total agricultural sales)	62.6	81.6	95.7	100.0	88.6
Secondary commodity (% of total agricultural sales)	24.6	9.4	3.0	...	7.2
Total					
Number of farms	575 ^C	305 ^D	340 ^D	1,295 ^B	2,520 ^B
Average total agricultural sales (\$)	312,359 ^C	344,335 ^D	466,302 ^D	299,298 ^B	330,156 ^B
Average program payments and insurance proceeds (\$)	29,123 ^C	32,570 ^D	31,927 ^D	24,799 ^C	27,699 ^B
Average total operating revenues (\$)	366,657 ^C	390,373 ^D	523,128 ^D	336,998 ^B	375,245 ^B
Average net operating income (\$)	40,399	44,778	66,732	33,675	40,989
Average agricultural sales from primary activity (\$)	194,901 ^C	281,546 ^D	445,542 ^D	299,298 ^B	292,779 ^B
Primary commodity (% of total agricultural sales)	62.4	81.8	95.5	100.0	88.7
Secondary commodity (% of total agricultural sales)	22.6	8.8	2.8	...	6.5

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

Table 12-4

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

	2008				
	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	90 D	90 E	60 C	1,655 B	1,895 B
Average total agricultural sales (\$)	23,456 B	21,560 B	24,907 B	19,267 A	19,753 A
Average program payments and insurance proceeds (\$)	1,084 D	F	F	1,822 C	1,832 B
Average total operating revenues (\$)	27,081 A	25,524 A	30,905 A	23,623 A	24,107 A
Average net operating income (\$)	-2,528	-3,024	-1,807	-1,746	-1,845
Average agricultural sales from primary activity (\$)	13,906 A	18,003 B	23,593 B	19,267 A	19,083 A
Primary commodity (% of total agricultural sales)	59.3	83.5	94.7	100.0	96.6
Secondary commodity (% of total agricultural sales)	F	9.1	1.3	...	1.1
\$50,000 to \$99,999					
Number of farms	40 A	40 D	50 B	800 B	925 B
Average total agricultural sales (\$)	56,992 A	59,829 A	54,213 B	58,939 A	58,646 A
Average program payments and insurance proceeds (\$)	7,455 A	6,711 D	5,212 B	7,033 C	6,934 B
Average total operating revenues (\$)	71,812 A	72,954 A	70,479 A	72,718 A	72,571 A
Average net operating income (\$)	12,161	8,021	11,267	6,896	7,387
Average agricultural sales from primary activity (\$)	35,673 A	49,958 B	51,454 B	58,939 A	57,240 A
Primary commodity (% of total agricultural sales)	62.6	83.5	94.9	100.0	97.6
Secondary commodity (% of total agricultural sales)	12.2	9.3	1.7	...	0.9
\$100,000 to \$249,999					
Number of farms	120 D	60 D	65 D	755 B	1,010 B
Average total agricultural sales (\$)	138,743 B	133,327 A	106,329 C	130,133 A	129,790 A
Average program payments and insurance proceeds (\$)	16,892 E	15,947 C	23,762 E	14,090 B	15,183 B
Average total operating revenues (\$)	163,986 A	159,891 A	138,537 A	152,320 A	153,278 A
Average net operating income (\$)	25,635	22,872	24,580	20,286	21,375
Average agricultural sales from primary activity (\$)	86,788 B	109,660 A	101,603 C	130,133 A	121,756 A
Primary commodity (% of total agricultural sales)	62.6	82.2	95.6	100.0	93.8
Secondary commodity (% of total agricultural sales)	14.8	6.6	F	...	2.4
\$250,000 to \$499,999					
Number of farms	30 E	x	45 E	355 B	455 B
Average total agricultural sales (\$)	297,271 B	x	333,554 A	286,171 A	291,949 A
Average program payments and insurance proceeds (\$)	27,138 D	x	33,549 D	33,179 C	33,246 B
Average total operating revenues (\$)	349,394 A	x	381,391 A	343,478 A	348,475 A
Average net operating income (\$)	26,816	x	45,872	50,374	47,562
Average agricultural sales from primary activity (\$)	185,832 A	x	322,641 A	286,171 A	280,872 A
Primary commodity (% of total agricultural sales)	62.5	x	96.7	100.0	96.2
Secondary commodity (% of total agricultural sales)	16.0	x	1.9	...	1.7
\$500,000 and over					
Number of farms	40 C	30 D	85 D	360 B	510 B
Average total agricultural sales (\$)	1,152,145 B	1,142,537 C	1,255,328 C	1,033,177 A	1,086,340 A
Average program payments and insurance proceeds (\$)	92,245 C	44,168 E	67,385 C	92,716 B	85,576 B
Average total operating revenues (\$)	1,350,450 B	1,221,271 C	1,372,815 C	1,194,908 A	1,238,255 A
Average net operating income (\$)	261,326	164,330	111,473	225,078	204,264
Average agricultural sales from primary activity (\$)	703,892 B	960,449 B	1,204,418 C	1,033,177 A	1,036,791 A
Primary commodity (% of total agricultural sales)	61.1	84.1	95.9	100.0	95.4
Secondary commodity (% of total agricultural sales)	18.6	9.1	2.0	...	2.3
Total					
Number of farms	320 C	245 C	315 B	3,925 A	4,800 A
Average total agricultural sales (\$)	224,190 B	211,189 C	445,908 B	165,671 A	190,153 A
Average program payments and insurance proceeds (\$)	20,608 C	14,958 D	30,857 C	16,407 B	17,555 B
Average total operating revenues (\$)	263,835 B	237,191 C	497,384 B	194,580 A	221,096 A
Average net operating income (\$)	42,217	28,419	45,552	29,735	31,523
Average agricultural sales from primary activity (\$)	138,137 B	176,670 C	427,979 B	165,671 A	181,583 A
Primary commodity (% of total agricultural sales)	61.6	83.7	96.0	100.0	95.5
Secondary commodity (% of total agricultural sales)	16.8	8.0	1.9	...	2.0

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

Table 12-5

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

	2008				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	F	x	F	825 ^C	1,025 ^C
Average total agricultural sales (\$)	F	x	F	24,960 ^B	24,287 ^B
Average program payments and insurance proceeds (\$)	F	x	F	F	F
Average total operating revenues (\$)	F	x	F	29,263 ^B	28,638 ^B
Average net operating income (\$)	F	x	F	-674	-256
Average agricultural sales from primary activity (\$)	F	x	F	24,960 ^B	23,195 ^B
Primary commodity (% of total agricultural sales)	F	x	F	100.0	95.5
Secondary commodity (% of total agricultural sales)	F	x	F	...	F
\$50,000 to \$99,999					
Number of farms	F	F	25 ^E	415 ^C	535 ^C
Average total agricultural sales (\$)	F	F	62,233 ^A	62,154 ^A	62,301 ^A
Average program payments and insurance proceeds (\$)	F	F	x	F	F
Average total operating revenues (\$)	F	F	70,198 ^A	70,268 ^A	70,799 ^A
Average net operating income (\$)	F	F	-1,591	3,217	5,797
Average agricultural sales from primary activity (\$)	F	F	60,179 ^A	62,154 ^A	58,697 ^A
Primary commodity (% of total agricultural sales)	F	F	96.7	100.0	94.2
Secondary commodity (% of total agricultural sales)	F	F	F	...	F
\$100,000 to \$249,999					
Number of farms	25 ^D	40 ^E	55 ^E	515 ^C	640 ^B
Average total agricultural sales (\$)	112,076 ^B	175,078 ^B	155,677 ^A	144,766 ^A	146,139 ^A
Average program payments and insurance proceeds (\$)	27,509 ^D	F	3,634 ^E	7,509 ^E	7,972 ^D
Average total operating revenues (\$)	156,070 ^A	192,735 ^B	191,618 ^A	162,295 ^A	166,322 ^A
Average net operating income (\$)	31,513	11,648	14,384	27,028	25,230
Average agricultural sales from primary activity (\$)	71,873 ^B	148,888 ^B	150,033 ^A	144,766 ^A	142,374 ^A
Primary commodity (% of total agricultural sales)	64.1	85.0	96.4	100.0	97.4
Secondary commodity (% of total agricultural sales)	9.2	6.6	F	...	0.7
\$250,000 to \$499,999					
Number of farms	x	x	x	385 ^B	440 ^B
Average total agricultural sales (\$)	x	x	x	328,640 ^A	325,578 ^A
Average program payments and insurance proceeds (\$)	x	x	x	8,189 ^E	8,527 ^D
Average total operating revenues (\$)	x	x	x	350,500 ^A	347,753 ^A
Average net operating income (\$)	x	x	x	37,603	37,218
Average agricultural sales from primary activity (\$)	x	x	x	328,640 ^A	318,341 ^A
Primary commodity (% of total agricultural sales)	x	x	x	100.0	97.8
Secondary commodity (% of total agricultural sales)	x	x	x	...	F
\$500,000 and over					
Number of farms	30 ^D	45 ^D	65 ^C	1,000 ^A	1,145 ^A
Average total agricultural sales (\$)	1,442,824 ^C	1,625,746 ^B	4,245,096 ^B	2,609,669 ^A	2,634,739 ^A
Average program payments and insurance proceeds (\$)	105,344 ^C	72,622 ^C	244,827 ^C	116,597 ^B	121,900 ^B
Average total operating revenues (\$)	1,677,379 ^C	1,768,648 ^B	4,578,326 ^B	2,774,202 ^A	2,809,917 ^A
Average net operating income (\$)	267,793	129,938	605,017	219,400	239,113
Average agricultural sales from primary activity (\$)	918,682 ^C	1,334,699 ^B	4,113,953 ^B	2,609,669 ^A	2,601,623 ^A
Primary commodity (% of total agricultural sales)	63.7	82.1	96.9	100.0	98.7
Secondary commodity (% of total agricultural sales)	16.1	8.5	1.1	...	0.5
Total					
Number of farms	225 ^D	160 ^C	250 ^D	3,150 ^A	3,790 ^A
Average total agricultural sales (\$)	250,739 ^D	592,660 ^C	1,201,179 ^D	907,484 ^A	873,704 ^A
Average program payments and insurance proceeds (\$)	17,912 ^E	27,584 ^D	66,866 ^E	39,959 ^B	39,865 ^B
Average total operating revenues (\$)	290,039 ^D	648,363 ^C	1,302,459 ^D	967,497 ^A	934,982 ^A
Average net operating income (\$)	46,569	48,287	168,201	78,964	81,560
Average agricultural sales from primary activity (\$)	160,709 ^D	488,399 ^C	1,163,419 ^D	907,484 ^A	861,417 ^A
Primary commodity (% of total agricultural sales)	64.1	82.4	96.9	100.0	98.6
Secondary commodity (% of total agricultural sales)	12.4	7.8	1.1	...	0.5

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

Table 12-6

Average total agricultural sales and other selected variables by degree of specialization¹ and revenue class for selected farm types, Canada — Beef cattle ranching and farming, including feedlots

	2008				
	Degree of specialization				
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	Total
\$10,000 to \$49,999					
Number of farms	3,525 ^B	2,720 ^B	3,145 ^B	18,235 ^A	27,630 ^A
Average total agricultural sales (\$)	21,336 ^A	20,482 ^A	21,273 ^A	16,716 ^A	18,195 ^A
Average program payments and insurance proceeds (\$)	2,168 ^B	2,699 ^C	2,494 ^C	2,475 ^A	2,460 ^A
Average total operating revenues (\$)	27,986 ^A	27,690 ^A	27,868 ^A	24,040 ^A	25,339 ^A
Average net operating income (\$)	-3,062	-5,290	-8,050	-3,646	-4,235
Average agricultural sales from primary activity (\$)	13,389 ^A	16,916 ^A	20,195 ^A	16,716 ^A	16,707 ^A
Primary commodity (% of total agricultural sales)	62.8	82.6	94.9	100.0	91.8
Secondary commodity (% of total agricultural sales)	18.7	7.8	2.4	...	3.6
\$50,000 to \$99,999					
Number of farms	2,080 ^A	1,635 ^B	1,600 ^A	4,870 ^A	10,180 ^A
Average total agricultural sales (\$)	51,813 ^A	51,581 ^A	52,804 ^A	46,728 ^A	49,499 ^A
Average program payments and insurance proceeds (\$)	7,741 ^B	8,466 ^C	9,555 ^B	9,994 ^B	9,221 ^A
Average total operating revenues (\$)	70,525 ^A	71,223 ^A	73,425 ^A	69,920 ^A	70,804 ^A
Average net operating income (\$)	5,449	4,911	4,379	5,290	5,118
Average agricultural sales from primary activity (\$)	32,396 ^A	42,667 ^A	50,565 ^A	46,728 ^A	43,759 ^A
Primary commodity (% of total agricultural sales)	62.5	82.7	95.8	100.0	88.4
Secondary commodity (% of total agricultural sales)	24.6	8.1	2.1	...	6.8
\$100,000 to \$249,999					
Number of farms	2,400 ^A	1,575 ^A	1,845 ^A	3,200 ^A	9,030 ^A
Average total agricultural sales (\$)	117,991 ^A	113,605 ^A	114,858 ^A	105,960 ^A	112,302 ^A
Average program payments and insurance proceeds (\$)	15,793 ^A	19,856 ^B	20,453 ^B	21,027 ^A	19,311 ^A
Average total operating revenues (\$)	154,838 ^A	157,459 ^A	157,648 ^A	152,753 ^A	155,114 ^A
Average net operating income (\$)	24,782	25,338	17,625	18,516	21,189
Average agricultural sales from primary activity (\$)	73,393 ^A	93,963 ^A	110,158 ^A	105,960 ^A	96,056 ^A
Primary commodity (% of total agricultural sales)	62.2	82.7	95.9	100.0	85.5
Secondary commodity (% of total agricultural sales)	26.9	10.8	1.9	...	9.7
\$250,000 to \$499,999					
Number of farms	835 ^A	530 ^B	730 ^B	890 ^B	2,985 ^A
Average total agricultural sales (\$)	270,876 ^A	259,705 ^A	277,231 ^A	258,618 ^A	266,791 ^A
Average program payments and insurance proceeds (\$)	36,694 ^B	32,985 ^B	35,123 ^B	35,443 ^B	35,276 ^A
Average total operating revenues (\$)	349,577 ^A	343,374 ^A	349,418 ^A	342,757 ^A	346,401 ^A
Average net operating income (\$)	51,678	59,731	39,161	27,444	42,813
Average agricultural sales from primary activity (\$)	166,318 ^A	214,921 ^A	267,504 ^A	258,618 ^A	227,287 ^A
Primary commodity (% of total agricultural sales)	61.4	82.8	96.5	100.0	85.2
Secondary commodity (% of total agricultural sales)	27.9	10.4	1.8	...	10.2
\$500,000 and over					
Number of farms	570 ^B	450 ^B	875 ^A	870 ^A	2,770 ^A
Average total agricultural sales (\$)	1,205,956 ^A	1,420,442 ^B	3,001,935 ^A	2,730,231 ^A	2,291,755 ^A
Average program payments and insurance proceeds (\$)	108,269 ^B	117,823 ^B	210,405 ^A	167,718 ^A	161,009 ^A
Average total operating revenues (\$)	1,443,261 ^A	1,722,834 ^B	3,665,966 ^A	3,212,085 ^A	2,752,312 ^A
Average net operating income (\$)	176,068	142,530	186,875	146,292	164,651
Average agricultural sales from primary activity (\$)	770,849 ^A	1,183,584 ^B	2,924,366 ^A	2,730,231 ^A	2,139,658 ^A
Primary commodity (% of total agricultural sales)	63.9	83.3	97.4	100.0	93.4
Secondary commodity (% of total agricultural sales)	23.6	10.6	1.5	...	4.2
Total					
Number of farms	9,400 ^A	6,910 ^A	8,205 ^A	28,075 ^A	52,590 ^A
Average total agricultural sales (\$)	146,059 ^A	158,993 ^A	390,781 ^A	124,067 ^A	174,228 ^A
Average program payments and insurance proceeds (\$)	16,314 ^A	17,829 ^A	33,106 ^A	12,075 ^A	16,872 ^A
Average total operating revenues (\$)	183,329 ^A	202,673 ^A	484,571 ^A	155,824 ^A	218,223 ^A
Average net operating income (\$)	21,544	18,766	25,256	6,076	13,503
Average agricultural sales from primary activity (\$)	91,986 ^A	132,075 ^A	379,693 ^A	124,067 ^A	159,296 ^A
Primary commodity (% of total agricultural sales)	63.0	83.1	97.2	100.0	91.4
Secondary commodity (% of total agricultural sales)	24.8	10.2	1.5	...	5.4

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 12-7

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

	2008				
	Degree of specialization				Total
	50.0% to 74.9%	75.0% to 89.9%	90.0% to 99.9%	100.0%	
\$10,000 to \$49,999					
Number of farms	35 ^B	F	35 ^C	F	440 ^E
Average total agricultural sales (\$)	23,147 ^B	F	29,965 ^A	F	27,773 ^C
Average program payments and insurance proceeds (\$)	481 ^B	F	749 ^A	F	F
Average total operating revenues (\$)	26,561 ^A	F	33,286 ^A	F	29,503 ^C
Average net operating income (\$)	-13,706	F	2,017	F	6,545
Average agricultural sales from primary activity (\$)	12,324 ^B	F	26,680 ^A	F	23,672 ^C
Primary commodity (% of total agricultural sales)	53.2	F	89.0	F	85.2
Secondary commodity (% of total agricultural sales)	23.8	F	9.5	F	F
\$50,000 to \$99,999					
Number of farms	F	100 ^E	165 ^D	315 ^D	665 ^C
Average total agricultural sales (\$)	F	70,097 ^A	68,420 ^A	75,821 ^A	70,782 ^A
Average program payments and insurance proceeds (\$)	F	1,486 ^E	1,834 ^B	1,208 ^D	1,495 ^C
Average total operating revenues (\$)	F	73,526 ^A	75,132 ^A	79,273 ^A	75,208 ^A
Average net operating income (\$)	F	19,020	20,349	24,292	20,593
Average agricultural sales from primary activity (\$)	F	56,338 ^A	61,575 ^B	73,141 ^A	62,816 ^A
Primary commodity (% of total agricultural sales)	F	80.4	90.0	96.5	88.7
Secondary commodity (% of total agricultural sales)	F	10.8	7.1	3.5	7.4
\$100,000 to \$249,999					
Number of farms	310 ^D	565 ^C	1,495 ^B	1,205 ^B	3,575 ^A
Average total agricultural sales (\$)	161,810 ^B	164,292 ^A	176,739 ^A	166,012 ^A	169,860 ^A
Average program payments and insurance proceeds (\$)	6,587 ^E	4,256 ^C	3,806 ^B	3,328 ^C	3,956 ^B
Average total operating revenues (\$)	177,467 ^B	174,180 ^A	187,449 ^A	176,082 ^A	180,650 ^A
Average net operating income (\$)	32,475	43,246	43,204	42,297	41,980
Average agricultural sales from primary activity (\$)	88,197 ^B	127,543 ^A	163,223 ^A	158,643 ^A	149,558 ^A
Primary commodity (% of total agricultural sales)	54.5	77.6	92.4	95.6	88.0
Secondary commodity (% of total agricultural sales)	29.5	10.5	4.7	4.4	7.5
\$250,000 to \$499,999					
Number of farms	455 ^B	985 ^B	2,610 ^A	995 ^B	5,035 ^A
Average total agricultural sales (\$)	353,198 ^A	341,067 ^A	336,793 ^A	332,837 ^A	338,394 ^A
Average program payments and insurance proceeds (\$)	8,405 ^C	9,958 ^E	5,841 ^B	F	7,278 ^C
Average total operating revenues (\$)	374,751 ^A	366,199 ^A	358,330 ^A	350,943 ^A	359,964 ^A
Average net operating income (\$)	86,022	86,309	85,880	80,674	84,968
Average agricultural sales from primary activity (\$)	214,435 ^A	272,243 ^A	308,717 ^A	320,335 ^A	295,439 ^A
Primary commodity (% of total agricultural sales)	60.7	79.8	91.7	96.2	87.3
Secondary commodity (% of total agricultural sales)	22.7	11.3	5.0	3.8	5.7
\$500,000 and over					
Number of farms	595 ^B	765 ^B	1,685 ^A	785 ^A	3,830 ^A
Average total agricultural sales (\$)	962,676 ^A	884,585 ^A	902,685 ^A	1,068,510 ^A	942,234 ^A
Average program payments and insurance proceeds (\$)	43,493 ^B	21,563 ^B	14,966 ^B	14,464 ^C	20,596 ^A
Average total operating revenues (\$)	1,060,685 ^A	949,733 ^A	952,320 ^A	1,109,766 ^A	1,000,744 ^A
Average net operating income (\$)	204,963	200,308	205,935	236,898	210,986
Average agricultural sales from primary activity (\$)	569,912 ^A	690,778 ^A	833,924 ^A	1,033,206 ^A	805,174 ^A
Primary commodity (% of total agricultural sales)	59.2	78.1	92.4	96.7	85.5
Secondary commodity (% of total agricultural sales)	21.1	10.1	4.4	3.3	6.2
Total					
Number of farms	1,480 ^B	2,525 ^B	5,995 ^A	3,560 ^A	13,550 ^A
Average total agricultural sales (\$)	533,370 ^A	443,060 ^A	447,178 ^A	392,612 ^A	441,466 ^A
Average program payments and insurance proceeds (\$)	21,568 ^B	11,455 ^C	7,765 ^A	6,657 ^C	9,664 ^A
Average total operating revenues (\$)	583,016 ^A	475,070 ^A	473,420 ^A	410,561 ^A	469,152 ^A
Average net operating income (\$)	115,883	105,302	106,779	91,779	103,556
Average agricultural sales from primary activity (\$)	315,801 ^A	348,083 ^A	411,996 ^A	378,607 ^A	380,854 ^A
Primary commodity (% of total agricultural sales)	59.2	78.6	92.1	96.4	86.3
Secondary commodity (% of total agricultural sales)	20.6	10.3	4.6	3.6	6.0

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

Table 12-8

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

	2008				
	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	45 ^A	x	x	155 ^D	245 ^C
Average total agricultural sales (\$)	18,142 ^A	x	x	14,302 ^C	16,122 ^B
Average program payments and insurance proceeds (\$)	2,408 ^A	x	x	2,507 ^C	2,319 ^B
Average total operating revenues (\$)	24,380 ^A	x	x	25,997 ^B	25,657 ^A
Average net operating income (\$)	-5,096	x	x	-6,200	-6,845
Average agricultural sales from primary activity (\$)	11,192 ^A	x	x	14,302 ^C	14,311 ^B
Primary commodity (% of total agricultural sales)	61.7	x	x	100.0	88.8
Secondary commodity (% of total agricultural sales)	16.7	x	x	...	5.0
\$50,000 to \$99,999					
Number of farms	60 ^E	25 ^B	x	135 ^D	230 ^C
Average total agricultural sales (\$)	58,380 ^A	56,857 ^A	x	50,148 ^C	53,080 ^B
Average program payments and insurance proceeds (\$)	11,675 ^C	8,619 ^B	x	7,037 ^D	8,863 ^C
Average total operating revenues (\$)	79,011 ^A	72,498 ^A	x	75,623 ^A	76,240 ^A
Average net operating income (\$)	-50,356	11,376	x	10,044	-4,861
Average agricultural sales from primary activity (\$)	38,640 ^B	46,924 ^A	x	50,148 ^C	47,064 ^B
Primary commodity (% of total agricultural sales)	66.2	82.5	x	100.0	88.7
Secondary commodity (% of total agricultural sales)	17.2	6.9	x	...	5.4
\$100,000 to \$249,999					
Number of farms	115 ^D	100 ^D	90 ^E	340 ^D	650 ^C
Average total agricultural sales (\$)	151,725 ^B	140,989 ^A	119,996 ^B	102,312 ^B	119,651 ^A
Average program payments and insurance proceeds (\$)	25,302 ^C	28,665 ^D	31,725 ^E	24,061 ^D	26,056 ^C
Average total operating revenues (\$)	186,489 ^A	179,132 ^A	164,530 ^A	168,254 ^A	172,468 ^A
Average net operating income (\$)	30,788	24,166	29,875	10,427	18,989
Average agricultural sales from primary activity (\$)	91,738 ^B	113,615 ^A	111,778 ^B	102,312 ^B	103,375 ^A
Primary commodity (% of total agricultural sales)	60.5	80.6	93.2	100.0	86.4
Secondary commodity (% of total agricultural sales)	17.4	13.9	F	...	7.1
\$250,000 to \$499,999					
Number of farms	145 ^C	130 ^D	155 ^C	325 ^C	760 ^B
Average total agricultural sales (\$)	301,530 ^A	263,190 ^A	274,793 ^B	246,760 ^A	265,770 ^A
Average program payments and insurance proceeds (\$)	55,142 ^B	73,468 ^B	80,583 ^A	107,574 ^B	86,148 ^B
Average total operating revenues (\$)	378,012 ^A	356,660 ^A	365,288 ^A	382,493 ^A	373,614 ^A
Average net operating income (\$)	59,772	13,610	31,035	21,694	29,432
Average agricultural sales from primary activity (\$)	187,827 ^A	217,640 ^A	262,743 ^A	246,760 ^A	233,800 ^A
Primary commodity (% of total agricultural sales)	62.3	82.7	95.6	100.0	88.0
Secondary commodity (% of total agricultural sales)	30.1	10.6	2.9	...	8.9
\$500,000 and over					
Number of farms	310 ^B	250 ^B	500 ^B	890 ^A	1,950 ^A
Average total agricultural sales (\$)	1,506,277 ^A	1,519,412 ^B	1,920,764 ^B	1,858,104 ^A	1,775,179 ^A
Average program payments and insurance proceeds (\$)	229,199 ^B	238,891 ^B	421,968 ^A	379,734 ^A	348,525 ^A
Average total operating revenues (\$)	1,825,294 ^A	1,815,164 ^B	2,397,482 ^B	2,293,352 ^A	2,184,707 ^A
Average net operating income (\$)	174,856	118,716	46,242	-33,626	39,846
Average agricultural sales from primary activity (\$)	954,800 ^A	1,288,218 ^B	1,849,791 ^B	1,858,104 ^A	1,638,970 ^A
Primary commodity (% of total agricultural sales)	63.4	84.8	96.3	100.0	92.3
Secondary commodity (% of total agricultural sales)	22.1	9.4	1.8	...	4.5
Total					
Number of farms	675 ^B	540 ^B	775 ^B	1,845 ^A	3,835 ^A
Average total agricultural sales (\$)	790,394 ^A	806,765 ^B	1,310,710 ^A	962,603 ^A	980,784 ^A
Average program payments and insurance proceeds (\$)	122,818 ^A	135,817 ^A	292,684 ^A	207,162 ^A	199,567 ^A
Average total operating revenues (\$)	961,777 ^A	976,467 ^B	1,642,425 ^A	1,211,274 ^A	1,221,534 ^A
Average net operating income (\$)	94,105	63,498	39,373	-10,239	28,574
Average agricultural sales from primary activity (\$)	499,662 ^A	681,444 ^B	1,261,437 ^A	962,603 ^A	901,888 ^A
Primary commodity (% of total agricultural sales)	63.2	84.5	96.2	100.0	92.0
Secondary commodity (% of total agricultural sales)	22.5	9.7	1.8	...	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

	2008				
	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	140 D	65 D	30 A	395 D	625 C
Average total agricultural sales (\$)	16,453 C	16,408 B	16,096 A	14,537 D	15,217 C
Average program payments and insurance proceeds (\$)	x	F	x	538 E	664 E
Average total operating revenues (\$)	21,185 B	20,927 B	21,892 A	21,927 C	21,660 B
Average net operating income (\$)	-4,203	-7,596	-6,631	3,534	237
Average agricultural sales from primary activity (\$)	9,923 B	13,565 B	15,255 A	14,537 D	13,472 C
Primary commodity (% of total agricultural sales)	60.3	82.7	94.8	100.0	88.5
Secondary commodity (% of total agricultural sales)	13.3	3.2	1.7	...	F
\$50,000 to \$99,999					
Number of farms	x	F	x	115 E	175 D
Average total agricultural sales (\$)	x	F	x	74,374 A	69,439 A
Average program payments and insurance proceeds (\$)	x	F	x	684 E	1,506 D
Average total operating revenues (\$)	x	F	x	80,846 A	77,983 A
Average net operating income (\$)	x	F	x	19,761	12,793
Average agricultural sales from primary activity (\$)	x	F	x	74,374 A	65,774 B
Primary commodity (% of total agricultural sales)	x	F	x	100.0	94.7
Secondary commodity (% of total agricultural sales)	x	F	x	...	1.3
\$100,000 to \$249,999					
Number of farms	35 C	F	F	255 C	380 C
Average total agricultural sales (\$)	149,380 A	F	F	158,432 A	158,313 A
Average program payments and insurance proceeds (\$)	5,021 B	F	F	F	3,800 E
Average total operating revenues (\$)	169,188 A	F	F	177,842 A	176,253 A
Average net operating income (\$)	22,978	F	F	15,261	15,560
Average agricultural sales from primary activity (\$)	92,653 B	F	F	158,432 A	147,874 A
Primary commodity (% of total agricultural sales)	62.0	F	F	100.0	93.4
Secondary commodity (% of total agricultural sales)	14.9	F	F	...	2.6
\$250,000 to \$499,999					
Number of farms	75 D	75 D	180 D	465 B	805 B
Average total agricultural sales (\$)	362,125 A	353,149 A	372,416 A	359,875 A	362,245 A
Average program payments and insurance proceeds (\$)	3,787 E	4,562 D	2,160 D	F	F
Average total operating revenues (\$)	376,826 A	367,212 A	383,284 B	380,861 A	379,662 A
Average net operating income (\$)	74,333	51,404	59,505	51,852	55,684
Average agricultural sales from primary activity (\$)	231,897 A	294,176 A	357,530 B	359,875 A	340,554 A
Primary commodity (% of total agricultural sales)	64.0	83.3	96.0	100.0	94.0
Secondary commodity (% of total agricultural sales)	24.2	11.8	3.2	...	4.2
\$500,000 and over					
Number of farms	255 B	290 C	420 B	1,300 A	2,265 A
Average total agricultural sales (\$)	1,540,138 A	1,164,522 B	1,517,679 A	1,927,698 A	1,709,904 A
Average program payments and insurance proceeds (\$)	51,527 D	F	17,247 D	14,394 B	23,968 D
Average total operating revenues (\$)	1,650,261 A	1,265,284 B	1,605,216 A	1,982,554 A	1,782,929 A
Average net operating income (\$)	253,102	215,200	163,008	216,973	210,810
Average agricultural sales from primary activity (\$)	983,547 A	970,511 B	1,471,072 A	1,927,698 A	1,613,812 A
Primary commodity (% of total agricultural sales)	63.9	83.3	96.9	100.0	94.4
Secondary commodity (% of total agricultural sales)	15.8	11.7	2.0	...	3.0
Total					
Number of farms	520 B	510 B	685 B	2,525 A	4,245 A
Average total agricultural sales (\$)	820,182 B	740,832 B	1,041,045 A	1,077,579 A	999,531 A
Average program payments and insurance proceeds (\$)	26,266 D	F	11,355 D	9,248 C	14,330 D
Average total operating revenues (\$)	879,155 B	802,729 B	1,099,012 A	1,113,009 A	1,044,666 A
Average net operating income (\$)	134,785	131,184	116,204	123,930	124,895
Average agricultural sales from primary activity (\$)	523,547 B	616,958 B	1,008,053 A	1,077,579 A	942,848 A
Primary commodity (% of total agricultural sales)	63.8	83.3	96.8	100.0	94.3
Secondary commodity (% of total agricultural sales)	16.3	11.6	2.1	...	3.0

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

Table 13-1
Average net market income by quintile and province

	2008					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	-78,850	-5,182	8,258	32,726	190,718	29,551
Newfoundland and Labrador	-72,911	-1,129	6,567	26,121	289,170	50,355
Prince Edward Island	-112,617	-8,839	4,898	32,345	195,447	22,147
Nova Scotia	-84,073	-2,082	5,567	21,365	180,746	24,330
New Brunswick	-87,986	-6,109	4,693	25,770	197,004	26,778
Quebec	-135,994	-7,654	11,103	46,869	186,745	20,299
Ontario	-68,168	-6,432	5,497	26,413	161,424	23,762
Manitoba	-92,512	-6,293	8,369	35,053	205,443	30,012
Saskatchewan	-48,211	-179	13,351	38,695	203,591	41,449
Alberta	-72,999	-5,944	7,443	28,930	206,783	32,850
British Columbia	-107,244	-11,169	1,762	17,806	166,042	13,465

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

	2008					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	-50,887	219	13,374	40,847	216,343	43,978
Oilseed and grain farming	-38,941	2,891	18,474	50,606	233,317	53,285
Potato farming	-212,103	-12,103	15,908	82,797	541,173	83,315
Other vegetable (except potato) and melon farming	-124,250	-6,303 ^E	8,792	25,035	167,888	15,546
Fruit and tree nut farming	-83,042	-7,240	3,789	19,895	147,294	16,386
Greenhouse, nursery and floriculture production	-157,332	-2,982	8,468	34,907	325,196	42,125
Other crop farming	-43,461	-4,866	3,883	13,561	82,432	10,357
Animal production	-108,797	-10,970	2,442	22,938	159,550	13,046
Beef cattle ranching and farming, including feedlots	-78,669	-13,002	-1,571	9,345	75,250	-1,723
Dairy cattle and milk production	-17,143	40,397	71,367	112,794	270,636	95,644
Hog and pig farming	-736,597	-138,239	-45,950	5,297	134,484	-156,243
Poultry and egg production	-68,639	14,584	F	120,224	435,687	112,128
Other animal production	-84,534	-16,666	-5,266	5,883	118,507	3,670
Total	-78,850	-5,182	8,258	32,726	190,718	29,551

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

	2008					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	-32,295	-9,110	-1,056	5,465	16,636	-4,063
\$50,000 to \$99,999	-45,095	-5,849	8,581	20,892	41,599	4,040
\$100,000 to \$249,999	-54,776	3,312	25,618	46,280	84,771	21,046
\$250,000 to \$499,999	-71,341	25,016	61,898	94,937	162,467	54,641
\$500,000 and over	-301,419	42,385	132,032	231,574	643,587	149,699
Total	-78,850	-5,182	8,258	32,726	190,718	29,551

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

	2008					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	-111,478	-14,249	586	17,302	129,829	4,404
Newfoundland and Labrador	-139,002	-13,092	-1,369	8,350	189,201	8,693
Prince Edward Island	-161,058	-20,273	-3,400	12,673	116,017	-11,185
Nova Scotia	-106,936	-8,851	490	11,578	128,471	4,923
New Brunswick	-139,429	-15,250	-2,683	10,301	129,859	-3,360
Quebec	-171,293	-17,133	1,488	24,664	132,213	-5,902
Ontario	-98,408	-14,415	-773	13,606	103,172	638
Manitoba	-133,322	-16,348	-1,074	16,403	131,182	-625
Saskatchewan	-72,052	-7,938	5,570	23,522	149,599	19,740
Alberta	-109,029	-16,844	-1,185	14,610	137,632	5,110
British Columbia	-151,897	-21,445	-4,947	7,879	109,953	-11,800

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

	2008					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	-82,986	-8,639	4,849	22,942	148,091	16,853
Oilseed and grain farming	-67,926	-6,266	8,127	29,188	163,422	25,312
Potato farming	-334,170	-45,997	-7,047	24,603	312,431	-9,338
Other vegetable (except potato) and melon farming	-171,843	-12,875 ^E	2,570	13,950	109,972	-11,221
Fruit and tree nut farming	-109,008	-15,484	-1,319	10,868	112,534	-502
Greenhouse, nursery and floriculture production	-256,269	-15,435	1,001	15,811 ^E	183,149	-14,197
Other crop farming	-63,421	-12,837	-1,348	6,875 ^E	54,374	-3,229
Animal production	-142,882	-20,002	-4,731	10,539	107,416	-9,838
Beef cattle ranching and farming, including feedlots	-102,766	-21,268	-8,079	2,914	54,138	-14,991
Dairy cattle and milk production	-59,486	14,074	38,422	68,835	177,444	47,922
Hog and pig farming	-872,608	-187,574	-79,903	-17,633	71,476	-217,256
Poultry and egg production	-119,311	-1,518	28,398	F	330,085	63,235
Other animal production	-108,720	-24,680	-10,078	1,244	79,519	-12,032
Total	-111,478	-14,249	586	17,302	129,829	4,404

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

	2008					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	-39,650	-13,740	-4,667	2,517	14,263	-8,249
\$50,000 to \$99,999	-60,089	-15,175	284	12,963	34,955	-5,392
\$100,000 to \$249,999	-77,224	-13,721	9,375	29,351	68,907	3,344
\$250,000 to \$499,999	-109,436	-7,560	27,763	60,024	127,332	19,668
\$500,000 and over	-421,418	-34,039	51,757	136,359	471,907	40,923
Total	-111,478	-14,249	586	17,302	129,829	4,404

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

	2006										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	5.74	11.16	15.08	14.98	14.77	12.63	9.52	15.60	10.87	10.87	12.62
Operating profit margin adjusted for CCA (%)	-0.66	2.52	7.70	5.72	6.58	3.87	-0.61	4.02	1.77	3.08	3.39
Operating profit margin (excluding interest expenses) (%)	10.75	18.47	20.80	21.00	21.12	18.22	14.82	21.27	15.39	16.58	18.09
Solvency ratio											
Interest coverage	2.15	2.53	3.64	3.49	3.33	3.26	2.80	3.75	3.40	2.90	3.31
	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

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

	2006						
	Oilseed and grain farming	Potato farming	Other vegetable (except potato) and melon farming	Fruit and tree nut farming	Greenhouse, nursery and floriculture production	Other crop farming	Crop production
Profitability ratios							
Operating profit margin (%)	17.11	15.26	15.06	15.36	10.00	17.05	15.56
Operating profit margin adjusted for CCA (%)	3.64	4.80	7.87	8.12	3.75	3.21	4.09
Operating profit margin (excluding interest expenses) (%)	22.99	20.98	18.47	21.01	13.54	23.85	20.95
Solvency ratio							
Interest coverage	3.91	3.67	5.40	3.72	3.82	3.51	3.88
	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

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

	2006					
	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 (%)	4.85	23.79	6.25	12.46	10.80	10.53
Operating profit margin adjusted for CCA (%)	-2.00	12.72	0.05	6.99	1.32	2.90
Operating profit margin (excluding interest expenses) (%)	9.27	33.60	10.77	16.61	14.93	16.05
Solvency ratio						
Interest coverage	2.10	3.42	2.38	4.00	3.62	2.91
	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

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

	2006					Total
	\$10,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 and over	
Profitability ratios						
Operating profit margin (%)	-5.24	13.43	17.69	18.16	11.10	12.62
Operating profit margin adjusted for CCA (%)	-22.37	-0.40	5.81	7.11	3.94	3.39
Operating profit margin (excluding interest expenses) (%)	3.04	20.45	24.37	24.65	15.68	18.09
Solvency ratio						
Interest coverage	0.37	2.92	3.65	3.80	3.43	3.31
	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

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

	2008										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	-1.69	-6.90	-3.12	-8.28	2.61	-13.87	-8.22	-0.86	-10.23	-27.37	-6.73
Operating profit margin adjusted for CCA (%)	-19.11	-19.65	-16.69	-25.22	-7.36	-28.60	-21.66	-12.76	-27.97	-47.38	-21.13
Operating profit margin (excluding interest expenses) (%)	2.13	0.95	1.80	-4.15	8.49	-6.45	-0.80	5.56	-1.20	-14.93	0.44
Solvency ratio											
Interest coverage	0.89	0.36	0.46	0.03	1.41	-0.25	-0.02	0.54	-0.05	-1.43	0.21

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%

	2008										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	10.34	11.74	16.27	14.29	18.86	13.04	13.69	20.48	16.96	6.75	16.18
Operating profit margin adjusted for CCA (%)	1.70	2.05	4.99	2.68	8.81	3.25	2.87	9.93	4.31	-2.98	5.53
Operating profit margin (excluding interest expenses) (%)	15.32	18.77	21.37	19.36	26.30	18.87	19.21	25.30	23.16	13.23	22.18
Solvency ratio											
Interest coverage	3.48	2.61	3.17	3.06	3.50	2.75	3.26	4.45	3.42	1.87	3.36

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%

	2008										
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Canada
Profitability ratios											
Operating profit margin (%)	24.71	27.18	34.32	30.54	32.52	31.78	29.27	40.38	37.09	26.17	34.38
Operating profit margin adjusted for CCA (%)	13.46	16.25	21.91	19.19	21.32	21.32	18.53	30.05	25.09	15.86	23.53
Operating profit margin (excluding interest expenses) (%)	27.55	33.16	39.21	36.94	40.50	37.68	33.70	43.96	41.34	33.84	39.75
Solvency ratio											
Interest coverage	9.90	8.17	9.96	10.01	8.86	10.17	11.12	16.94	14.03	8.48	12.09

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	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 (%)	3.87	0.08	-3.01	-6.49	-0.53	-13.57	0.89
Operating profit margin adjusted for CCA (%)	-8.11	-9.44	-11.10	-21.19	-6.84	-34.90	-11.61
Operating profit margin (excluding interest expenses) (%)	9.86	5.49	0.44	2.78	3.36	-2.48	6.72
Solvency ratio							
Interest coverage	1.36	1.65	0.29	0.31	0.78	-0.50	0.92
Animal production	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 (%)	-25.37	15.02	-4.33	3.70	-61.48	-17.92	
Operating profit margin adjusted for CCA (%)	-44.78	5.05	-11.74	-1.59	-83.87	-34.69	
Operating profit margin (excluding interest expenses) (%)	-15.52	24.29	2.03	8.30	-52.02	-9.61	
Solvency ratio							
Interest coverage	-1.62	2.26	0.48	1.85	-5.53	-0.61	

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	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 (%)	22.11	14.43	16.95	13.81	9.71	18.84	20.54
Operating profit margin adjusted for CCA (%)	11.14	6.01	8.11	4.02	3.58	3.62	9.23
Operating profit margin (excluding interest expenses) (%)	26.78	20.53	19.64	20.94	13.96	25.42	25.44
Solvency ratio							
Interest coverage	5.45	4.71	4.63	3.05	3.34	3.06	4.76
Animal production	2008						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 (%)	6.83	24.64	7.44	13.01	-5.57		11.05
Operating profit margin adjusted for CCA (%)	-4.26	14.36	1.04	7.70	-19.11		1.06
Operating profit margin (excluding interest expenses) (%)	13.33	33.95	13.64	17.85	0.75		17.54
Solvency ratio							
Interest coverage	1.55	3.76	2.25	3.74	0.38		2.35

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	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 (%)	39.40	27.85	36.06	35.14	24.27	43.20	38.90
Operating profit margin adjusted for CCA (%)	29.08	18.64	25.10	24.63	14.73	26.62	27.91
Operating profit margin (excluding interest expenses) (%)	42.99	32.22	40.43	40.77	28.72	48.08	43.03
Solvency ratio							
Interest coverage	20.40	11.11	20.08	11.64	10.97	11.59	18.28
Animal production	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 (%)	29.32	33.76	19.14	22.04	21.99	28.93	
Operating profit margin adjusted for CCA (%)	17.33	23.74	10.16	15.49	11.99	18.45	
Operating profit margin (excluding interest expenses) (%)	35.15	42.22	25.85	27.09	25.50	36.23	
Solvency ratio							
Interest coverage	7.16	8.34	5.08	14.61	5.36	7.35	

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%

	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 (%)	-43.19	-4.94	5.82	9.62	7.50	-6.73
Operating profit margin adjusted for CCA (%)	-63.25	-18.39	-5.16	0.39	0.23	-21.13
Operating profit margin (excluding interest expenses) (%)	-32.72	3.16	12.06	15.16	12.38	0.44
Solvency ratio						
Interest coverage	-4.34	0.02	1.61	2.28	2.30	0.21

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%

	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 (%)	1.98	18.51	21.28	21.26	18.27	16.18
Operating profit margin adjusted for CCA (%)	-12.97	6.88	10.80	11.09	9.23	5.53
Operating profit margin (excluding interest expenses) (%)	8.39	24.75	27.01	27.03	24.16	22.18
Solvency ratio						
Interest coverage	0.08	3.11	4.74	4.94	4.97	3.36

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%

	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 (%)	34.78	37.99	36.13	31.80	30.19	34.38
Operating profit margin adjusted for CCA (%)	22.22	27.48	25.60	21.97	20.02	23.53
Operating profit margin (excluding interest expenses) (%)	39.99	43.01	41.38	38.17	36.27	39.75
Solvency ratio						
Interest coverage	4.50	14.02	17.50	14.73	14.87	12.09

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/AgrilInvest-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/AgrilInvest-CRA farming return throughout the year. All AgriStability/AgrilInvest 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 11211):** This Canadian industry comprises establishments primarily engaged in growing potatoes, yams and seed potatoes.
- **Other vegetable (except potato) and melon farming (NAICS code 11219):** 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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