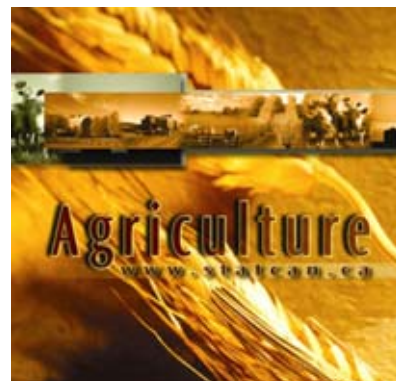


Catalogue no. 21-206-X

Statistics on Income of Farm Operators

2008



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Statistics Canada
Agriculture Division
Whole Farm Data Projects Section

Statistics on Income of Farm Operators

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March 2011

Catalogue no. 21-206-X

ISSN 1712-4751

Frequency: 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, 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 farm and off-farm income of individuals operating unincorporated farms with total operating revenues of \$10,000 and over and incorporated farms with total operating revenues of \$25,000 and over. The estimates are produced from farm operators' income tax returns.

2008 Overview

- Average total income of farm operators increased 12.0% from 2007 to \$71,040 in 2008, according to data from personal income tax returns. Once adjusted for capital cost allowance (CCA), their average total income rose 13.7% to \$53,149.
- The overall growth in farm operators' average total income in 2008 reflects increases in both average net farm operating income and average income from off-farm sources. Off-farm income made up 55.1% of the total income of farm operators, down from 58.8% in 2007.
- Average off-farm income rose 5.0% from 2007 to \$39,173 in 2008, reflecting growth in all of its major components. Other off-farm income rose the most from 2007, up 13.5%, trailed by investment income, up 10.1%, and off-farm employment income, up 3.6%. Average net farm operating income went up 22.1% as average net market income continued to recover in 2008.

It is important to note that not all farm operator income earned from a farming operation is net farm operating income. Income reported as wages and salaries and as investment income may have come from the farm.

- Average net market income for all operators grew 49.9% to settle at \$20,639 in 2008. As in 2007, the rise in average revenues from grain and oilseed sales was the main factor driving the increase. Average net program payments to farm operators went down 9.0% to \$11,228. This decline was due in part to improved grain and oilseed prices.
- Higher average revenues from supply-managed commodities (poultry and eggs, dairy products), 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.

Income of farm operators by farm type

- Average total income of oilseed and grain farm operators grew 24.7% to \$85,494 in 2008. Average net farm operating income of oilseed and grain producers increased for the third consecutive year in 2008, up 48.4% to \$45,988, as the gain in average net market income largely offset the decline in average net program payments. Driven 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 farm operators more than doubled, increasing from \$18,468 in 2007 to \$39,590 in 2008. A good harvest and higher grain and oilseed prices helped grain and oilseed producers to cope with rising input costs. Average off-farm income of these producers went up 5.2%.
- 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.

- 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) regulations¹ in the United States, which created uncertainties in the livestock exports.
- Average total income of beef cattle farm operators rose 7.7% from 2007 to \$52,524 in 2008, due to increases in both average net farm operating income and average off-farm income. Struggled with a strong dollar and increasing feed costs, these operators experienced a net market income loss for the sixth consecutive year, but the loss continued to shrink and went from \$2,817 on average in 2007 to \$1,349 in 2008. Combined with a 3.7% increase in average net program payments, the improvement in average net market income contributed to push average net farm operating income of these operators up 21.6% from 2007 to \$10,671. Average off-farm income of these producers rose 4.7%.
- 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. Revenues from cattle and calf sales increased in 2008, with record marketings and lower prices. 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.
- Hog and pig farming operators saw their average total income decrease 33.1% from 2007 to \$45,278 in 2008, as both average net farm operating income (-58.2%) and average off-farm income (-0.7%) receded. Largely hit by increased production costs, in particular feed grain costs, and market uncertainty, these operators saw their average net market income decline to a deficit of \$98,367 in 2008. Other factors in the rise of average operating expenses were hog purchases, miscellaneous expenses, custom work and machine rental expenses, and marketing expenses. Average revenues from hog sales registered by farmers specialized in hog production increased 9.6% but this trend does not reflect the trend observed for total revenues from hog sales, which went down 5.3%.²
- Revenues from live hog exports went down as both prices and marketings fell from 2007 levels, while revenues from domestic slaughter hogs increased due to higher marketings. 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

1. 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. 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. 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.

2. This can partly be explained by a larger decrease in the number of farm operators with revenues of \$10,000 to \$249,999 (-20.6%) than in the number of farm operators with revenues of \$250,000 and over (-11.3%).

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.³ 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 Program⁴ 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.⁵

- Average net program payments to hog producers were up 83.3% from 2007 to \$114,258, offsetting the loss in average net market income.
- Farm operators in poultry and egg sector and dairy sector saw their average total income rise respectively 4.6% (to \$127,362) and 1.9% (to \$75,025). Farm operators specialized in poultry and egg production ranked second in terms of average total income, down from first place held in the previous four years, lagging behind potato producers. Average total income of poultry and egg producers increased as the 12.9% gain in average net farm operating income offset the 6.7% decline in average off-farm income. Average total income of dairy producers rose due to increases in both average off-farm income (+5.7%) and average net farm operating income (+0.7%). In both sectors, average net farm operating income advanced as prices in supply-managed commodities increased to help cover mounting production costs. In the dairy sector, the growth in average net operating income was moderated by a 29.7% drop in average net program payments.
- Increases in both average net farm operating income (+27.1%) and average off-farm income (+10.9%) lifted average total income of producers specialized in potato farming by 21.2% to \$143,603. Average net operating income went up 27.1%, as both average net market income (+25.4%) and average net program payments (+28.9%) increased. Higher revenues from potato sales, and grain and oilseed sales, which outstripped increased production costs, were the main factors behind the rise in average net market income. Potato revenues went up on the strength of an increase in average prices. 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.
- Farm operators primarily engaged in other vegetable (except potato) and melon farming or in fruit and tree nut farming saw their average total income decrease in 2008. Declines in both average net farm operating income and average off-farm income left average total income of operators in the first group 11.6% below the 2007 level. Their average net farm operating income declined 18.8% in 2008, as both average net market income and average net program payments went down. A 31.1% decline in average net market income left average total income of operators in the second group, 2.4% below the 2007 level.
- After declining 8.9% in 2007, average total income of farm operators primarily engaged in greenhouse, nursery and floriculture production increased 5.3% from 2007 to \$98,482 in 2008, thanks to average net program payments. A 28.6% increase in average net program payments offset a 3.0% decline in average net market income. Average off-farm income of these producers edged up 0.7%.
- As can be seen in Chart 1, only operators specialized in supply-managed commodities continued to earn more than half of their total income from net market income in 2008. Beef cattle farm operators continued to make up the shortfall in their net farm operating income by relying heavily on off-farm income. The dependence of these operators upon off-farm income settled at 79.7% in 2008, down from 82.0% in 2007. At the other end of the spectrum, dairy farm operators earned 24.9% of their total income from off-farm sources in 2008.

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

4. 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 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.

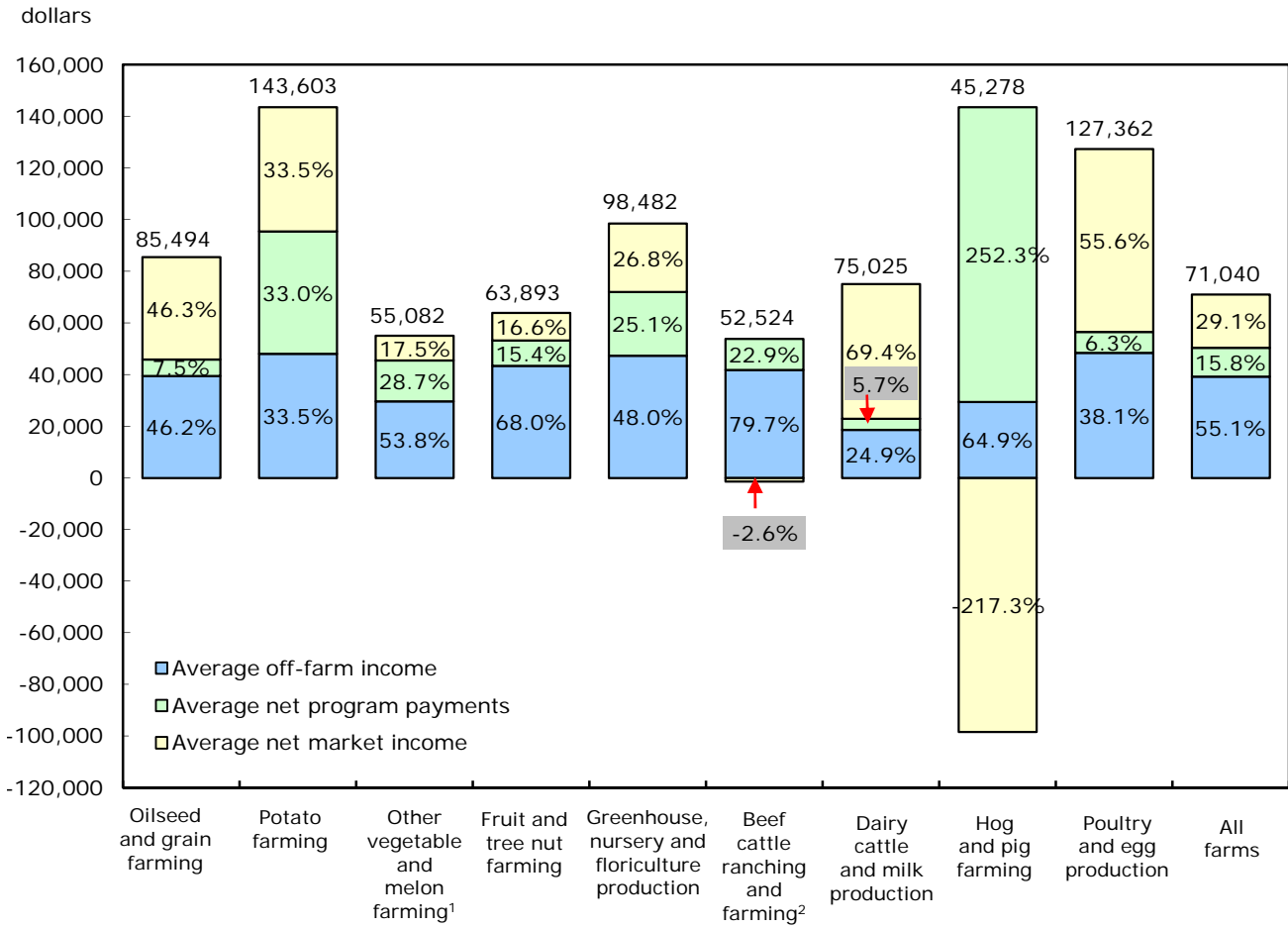
5. Source: Statistics Canada, Number of hogs on farms at end of quarter, quarterly (head), CANSIM table 003-0004.

Facing a substantial net market income loss in 2008, hog producers saw their share of off-farm income increase by 21.2 percentage points from 2007 to 64.9%.

Income of farm operators by province

- Average total income of farm operators increased in all provinces in 2008, except in Nova Scotia (-6.5%) and British Columbia (-4.7%). Newfoundland and Labrador's farm operators led the pack in terms of growth in average total income in 2008, at 28.0%. Saskatchewan followed with a growth of 25.4%, ahead of Prince Edward Island's 20.1%. All other provinces had rates of growth below the national average.
- In Newfoundland and Labrador, the gain in average total income was largely supported by a 79.7% growth in average net market income. Higher revenues from supply-managed commodities and other livestock and products provided much of the impetus for the growth in average net market income. Higher average off-farm income also supported the growth in average total income.
- Saskatchewan's 25.4% growth in average total income between 2007 and 2008 topped Alberta's and Manitoba's gains of respectively 11.5% and 10.2%. High grain and oilseed prices helped operators in the Prairies to cope with rising input costs. Average net market income more than doubled in Saskatchewan. It increased by more than 65% in Manitoba and 55% in Alberta. Higher average off-farm income, especially in Saskatchewan, also contributed to the rises in average total income.
- In Prince Edward Island, the 47.7% gain in average net program payments was the main source of average total income growth. Average off-farm income rose 10.9% and average net market income increased 12.7%, as the rise in revenues from crop sales, namely potato sales, offset higher operating expenses and lower hog revenues.
- Alberta (\$86,785), Newfoundland and Labrador (\$75,250) and Saskatchewan (\$74,303) were the only three provinces where average total income was above the national average of \$71,040 in 2008. Saskatchewan's total income was above average for the first time since 1997. Conversely, average total income of farm operators in New-Brunswick slipped below-average for the first time since 1997, and in British Columbia, for the first time since the beginning of the data series in 1993. In Ontario, it fell below-average for the second consecutive year.
- With the exception of British Columbia (-3.0%), average off-farm income of farm operators improved in all provinces in 2008. Saskatchewan's farm operators (+11.1%) led the pack in terms of average growth in off-farm income, followed closely by those in Prince Edward Island (+10.9%). Average off-farm income of farmers in Quebec, New Brunswick and Alberta grew at a pace below the national average. Average off-farm income ranged from \$24,838 in Quebec to \$52,272 in Alberta. Besides Alberta, British Columbia and Ontario also registered average off-farm income above the national average of \$39,173 in 2008.
- After posting the highest average net farm operating income for seven consecutive years, farm operators in New Brunswick ranked third in 2008, behind those in Newfoundland and Labrador, and Saskatchewan.
- Farm operators in Quebec again received the highest share of their total income from farming activities (59.3%), as their share of total income from net program payments (37.4%) was, by far, the highest in the country. Their share of total income from net market income was below the national average at 21.9%, with only British Columbia's 13.2% trailing behind (Chart 2).

Chart 1
Share of off-farm income and farm income by farm type, Canada, 2008

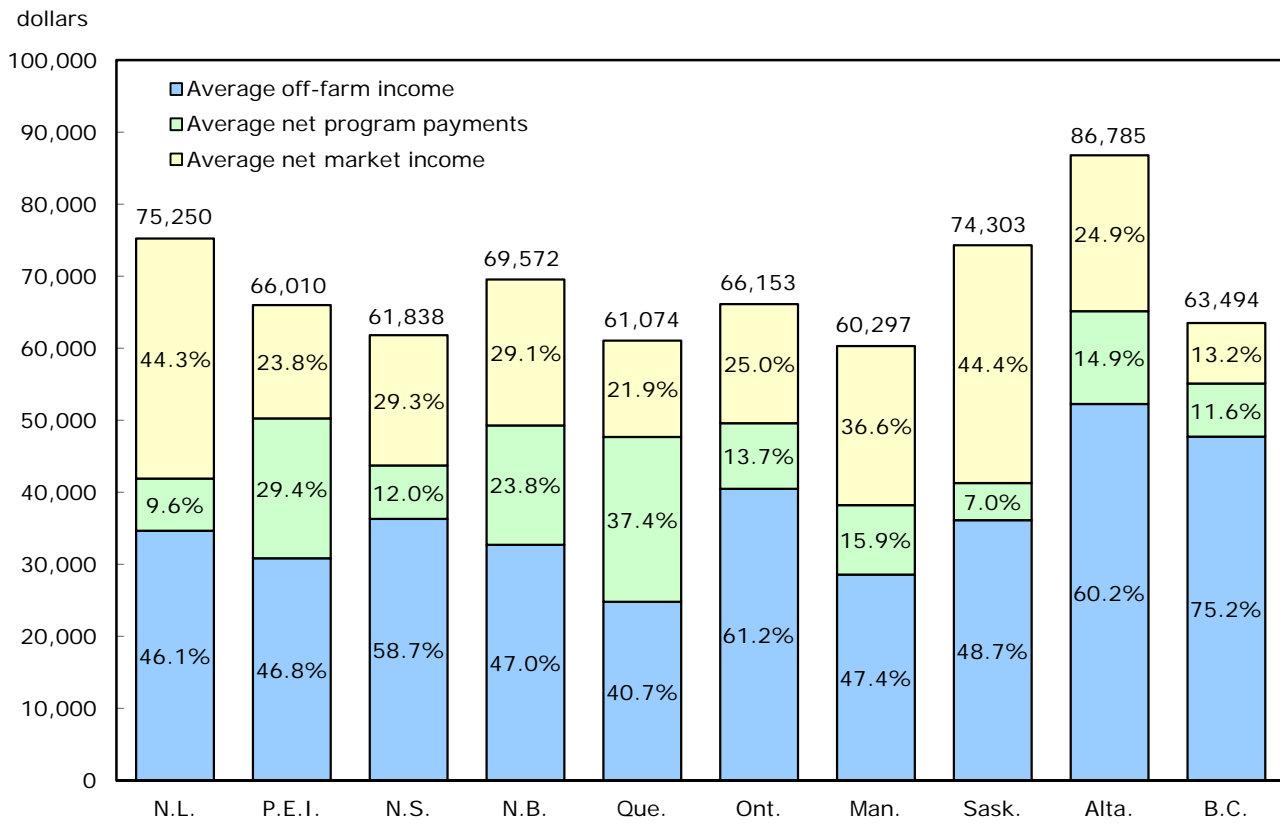


1. Except potato.

2. Including feedlots.

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

Chart 2
Share of off-farm income and farm income by province, 2008



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

Notes to users

Statistics on Income of Farm Operators 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 Families** (Catalogue no. 21-207-X) and **Statistics on Revenues and Expenses of Farms** (Catalogue no. 21-208-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 Income of Farm Operators** covers the 2008 reference year but it also provides some historical perspective by displaying farm and off-farm income data for farm operators back to 2004.

Farm operators refer to those involved in one or more incorporated farms (with total operating revenues of \$25,000 and over) or unincorporated farms (with total operating revenues of \$10,000 and over).

The following factors should be taken into account when interpreting the data presented in this publication:

- Net operating income estimates appearing in this publication refer to the net operating income excluding capital cost allowance. Total income, which is the sum of off-farm income and net operating income, also excludes capital cost allowance. However, estimates on total income adjusted for capital cost allowance (i.e., total income minus capital cost allowance) are presented in all tables, except tables 8, 9-1 and 9-2.
- In tables 8, 9-1 and 9-2, farm operators refer only to those involved in a single unincorporated farm with total operating revenues of \$10,000 and over.
- The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation used in the net farm income accounts published in **Net Farm Income – Agriculture Economic Statistics (AES)** (Catalogue no. 21-010-X).¹ In the TDP, capital cost allowance represents the expense written off by the taxfiler as allowed by tax regulations. The farmer may, after the calculation of the capital cost allowance, deduct any amount up to the maximum allowable. In AES publications, depreciation represents the economic “wear and tear” expense, which can be very different from the amount farmers are allowed and decide to declare for tax purposes. The calculation of depreciation expenses for farm houses and other buildings are based on a rate of 2% and 5%, respectively, while farm machinery is based on a rate, variable by province, ranging between 9% and 17%. For tax data, capital cost allowance rates differ, reaching levels as high as 30% for certain farm machinery.
- Taxable capital gains are excluded from off-farm income estimates.
- Poultry hatcheries and 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 nine 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 information from personal income tax records also enabled the TDP to produce off-farm income estimates for farm operators.

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. Specifically, the annual off-farm operator income estimates are used to: measure the relative importance of farm and off-farm operator income at different aggregation levels; assess the economic welfare of Canadian farm operators; and facilitate farm policy development.

The **Statistics on Income of Farm Operators** publication provides information on sources and levels of farm and off-farm income for farm operators by province, type of farm (based on the North American Industry Classification System) and revenue class. Distributional tables on income of farm operators are also presented.

This issue of **Statistics on Income of Farm Operators** covers the 2008 reference year. It also provides some historical perspective by displaying farm and off-farm income data for farm operators back to 2004.

For purposes of statistical tabulations, the estimates presented in this publication cover farm operators of one or more unincorporated farms (reporting total operating revenues of \$10,000 and over) or incorporated farms (reporting total operating revenues of \$25,000 and over).

1. Refers to farm cash receipts, farm operating expenses and depreciation charges. Over the years, the Agriculture Division has developed new economic indicators. These series can be found respectively in the publication **Farm Cash Receipts – Agriculture Economic Statistics** (Catalogue no. 21-011-X) and in the publication **Farm Operating Expenses and Depreciation Charges – Agriculture Economic Statistics** (Catalogue no. 21-012-X). They form the basis for the official provincial aggregate estimates. The series on net farm income can be found in **Net Farm Income – Agriculture Economic Statistics** (Catalogue no. 21-010-X).

2. 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.

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
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21-020-X	Food Statistics
21-021-M	Farm Environmental Management in Canada
21-207-X	Statistics on Income of Farm Families
21-208-X	Statistics on Revenues and Expenses of Farms
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

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Statistical tables

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

		2004	2005	2006	2007	2008
Number of farm operators	number	268,330 ^A	270,210 ^A	260,410 ^A	257,270 ^A	252,660 ^A
Number of farms	number	200,545 ^A	200,280 ^A	191,860 ^A	188,770 ^A	184,925 ^A
Off-farm income	\$'000	8,180,019^A	8,752,028^A	9,160,043^A	9,595,740^A	9,897,514^A
Average off-farm income	\$	30,485 ^A	32,390 ^A	35,175 ^A	37,298 ^A	39,173 ^A
Net operating income	\$'000	5,473,280	5,722,516	5,657,006	6,715,980	8,051,432
Average net operating income	\$	20,398	21,178	21,723	26,105	31,867
Total income	\$'000	13,653,300	14,474,544	14,817,049	16,311,721	17,948,946
Average total income	\$	50,882	53,568	56,899	63,403	71,040
Off-farm income as a percentage of total income	%	59.9	60.5	61.8	58.8	55.1
Total income adjusted for capital cost allowance	\$'000	9,765,677	10,434,543	10,635,563	12,022,594	13,428,518
Average total income adjusted for capital cost allowance	\$	36,394	38,616	40,842	46,731	53,149
Off-farm income as a percentage of total income adjusted for CCA	%	83.8	83.9	86.1	79.8	73.7

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

		2004	2005	2006	2007	2008
Number of farm operators	number	340 ^A	350 ^A	350 ^A	380 ^A	370 ^A
Number of farms	number	240 ^A	240 ^A	240 ^A	255 ^A	245 ^A
Off-farm income	\$'000	10,782^A	10,721^A	11,025^A	12,199^A	12,832^A
Average off-farm income	\$	31,711 ^A	30,631 ^A	31,501 ^A	32,103 ^A	34,682 ^A
Net operating income	\$'000	8,026	11,644	7,159	10,132	15,010
Average net operating income	\$	23,606	33,269	20,455	26,663	40,568
Total income	\$'000	18,808	22,365	18,185	22,331	27,843
Average total income	\$	55,317	63,900	51,956	58,767	75,250
Off-farm income as a percentage of total income	%	57.3	47.9	60.6	54.6	46.1
Total income adjusted for capital cost allowance	\$'000	13,413	16,216	10,205	13,232	17,636
Average total income adjusted for capital cost allowance	\$	39,450	46,331	29,156	34,820	47,664
Off-farm income as a percentage of total income adjusted for CCA	%	80.4	66.1	108.0	92.2	72.8

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

		2004	2005	2006	2007	2008
Number of farm operators	number	1,830 ^A	1,790 ^A	1,800 ^A	1,750 ^A	1,740 ^A
Number of farms	number	1,400 ^A	1,325 ^A	1,315 ^A	1,265 ^A	1,235 ^A
Off-farm income	\$'000	46,253^A	46,273^A	48,522^A	48,719^A	53,715^A
Average off-farm income	\$	25,275 ^A	25,851 ^A	26,957 ^A	27,839 ^A	30,871 ^A
Net operating income	\$'000	36,802	45,952	49,046	47,426	61,141
Average net operating income	\$	20,111	25,671	27,248	27,101	35,139
Total income	\$'000	83,056	92,225	97,568	96,145	114,857
Average total income	\$	45,386	51,522	54,205	54,940	66,010
Off-farm income as a percentage of total income	%	55.7	50.2	49.7	50.7	46.8
Total income adjusted for capital cost allowance	\$'000	45,491	54,731	59,610	55,428	73,693
Average total income adjusted for capital cost allowance	\$	24,859	30,576	33,117	31,673	42,352
Off-farm income as a percentage of total income adjusted for CCA	%	101.7	84.5	81.4	87.9	72.9

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

		2004	2005	2006	2007	2008
Number of farm operators	number	2,980 ^A	3,010 ^A	2,950 ^A	2,870 ^A	2,890 ^A
Number of farms	number	2,275 ^A	2,280 ^A	2,205 ^A	2,110 ^A	2,150 ^A
Off-farm income	\$'000	86,747^A	92,675^A	97,453^A	97,340^A	104,984^A
Average off-farm income	\$	29,110 ^A	30,789 ^A	33,035 ^A	33,916 ^A	36,327 ^A
Net operating income	\$'000	78,820	79,015	84,021	92,497	73,727
Average net operating income	\$	26,450	26,251	28,482	32,229	25,511
Total income	\$'000	165,567	171,690	181,474	189,837	178,710
Average total income	\$	55,559	57,040	61,517	66,145	61,838
Off-farm income as a percentage of total income	%	52.4	54.0	53.7	51.3	58.7
Total income adjusted for capital cost allowance	\$'000	126,683	131,097	140,322	148,566	136,985
Average total income adjusted for capital cost allowance	\$	42,511	43,554	47,567	51,765	47,400
Off-farm income as a percentage of total income adjusted for CCA	%	68.5	70.7	69.4	65.5	76.6

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

		2004	2005	2006	2007	2008
Number of farm operators	number	2,220 ^A	2,180 ^A	2,200 ^A	2,160 ^A	2,060 ^A
Number of farms	number	1,715 ^A	1,665 ^A	1,680 ^A	1,650 ^A	1,560 ^A
Off-farm income	\$'000	60,075^A	58,085^A	62,311^A	68,179^A	67,400^A
Average off-farm income	\$	27,061 ^A	26,645 ^A	28,323 ^A	31,564 ^A	32,718 ^A
Net operating income	\$'000	67,653	78,654	78,733	74,047	75,918
Average net operating income	\$	30,474	36,080	35,788	34,281	36,854
Total income	\$'000	127,728	136,739	141,044	142,226	143,318
Average total income	\$	57,535	62,725	64,111	65,845	69,572
Off-farm income as a percentage of total income	%	47.0	42.5	44.2	47.9	47.0
Total income adjusted for capital cost allowance	\$'000	82,706	89,964	92,369	92,841	96,302
Average total income adjusted for capital cost allowance	\$	37,255	41,268	41,986	42,982	46,748
Off-farm income as a percentage of total income adjusted for CCA	%	72.6	64.6	67.5	73.4	70.0

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

		2004	2005	2006	2007	2008
Number of farm operators	number	40,670 ^A	40,630 ^A	39,310 ^A	38,510 ^A	37,390 ^A
Number of farms	number	26,920 ^A	26,625 ^A	26,230 ^A	25,390 ^A	24,645 ^A
Off-farm income	\$'000	845,028^A	873,119^A	903,494^A	913,578^A	928,711^A
Average off-farm income	\$	20,778 ^A	21,490 ^A	22,984 ^A	23,723 ^A	24,838 ^A
Net operating income	\$'000	1,143,735	1,300,867	1,169,265	1,273,167	1,354,834
Average net operating income	\$	28,122	32,017	29,745	33,061	36,235
Total income	\$'000	1,988,764	2,173,986	2,072,759	2,186,745	2,283,546
Average total income	\$	48,900	53,507	52,729	56,784	61,074
Off-farm income as a percentage of total income	%	42.5	40.2	43.6	41.8	40.7
Total income adjusted for capital cost allowance	\$'000	1,380,150	1,545,097	1,424,829	1,551,078	1,637,823
Average total income adjusted for capital cost allowance	\$	33,935	38,028	36,246	40,277	43,804
Off-farm income as a percentage of total income adjusted for CCA	%	61.2	56.5	63.4	58.9	56.7

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

		2004	2005	2006	2007	2008
Number of farm operators	number	62,100 ^A	63,580 ^A	62,420 ^A	64,320 ^A	63,430 ^A
Number of farms	number	43,360 ^A	44,615 ^A	43,280 ^A	45,025 ^A	44,225 ^A
Off-farm income	\$'000	2,103,610^A	2,250,454^A	2,243,472^A	2,470,459^A	2,569,272^A
Average off-farm income	\$	33,875 ^A	35,396 ^A	35,942 ^A	38,409 ^A	40,506 ^A
Net operating income	\$'000	1,193,904	1,416,501	1,408,315	1,421,501	1,626,809
Average net operating income	\$	19,226	22,279	22,562	22,100	25,647
Total income	\$'000	3,297,515	3,666,955	3,651,788	3,891,960	4,196,081
Average total income	\$	53,100	57,675	58,503	60,509	66,153
Off-farm income as a percentage of total income	%	63.8	61.4	61.4	63.5	61.2
Total income adjusted for capital cost allowance	\$'000	2,415,812	2,742,947	2,675,308	2,910,059	3,173,367
Average total income adjusted for capital cost allowance	\$	38,902	43,142	42,860	45,243	50,029
Off-farm income as a percentage of total income adjusted for CCA	%	87.1	82.0	83.9	84.9	81.0

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

		2004	2005	2006	2007	2008
Number of farm operators	number	24,130 ^A	24,040 ^A	23,430 ^A	22,510 ^A	21,330 ^A
Number of farms	number	18,580 ^A	18,290 ^A	17,650 ^A	16,910 ^A	15,920 ^A
Off-farm income	\$'000	560,334^A	571,375^A	587,062^A	611,620^A	610,181^A
Average off-farm income	\$	23,221 ^A	23,768 ^A	25,056 ^A	27,171 ^A	28,607 ^A
Net operating income	\$'000	591,317	513,267	398,456	620,377	675,947
Average net operating income	\$	24,505	21,351	17,006	27,560	31,690
Total income	\$'000	1,151,651	1,084,643	985,519	1,231,997	1,286,127
Average total income	\$	47,727	45,118	42,062	54,731	60,297
Off-farm income as a percentage of total income	%	48.7	52.7	59.6	49.6	47.4
Total income adjusted for capital cost allowance	\$'000	741,802	677,685	568,965	801,660	833,411
Average total income adjusted for capital cost allowance	\$	30,742	28,190	24,284	35,614	39,072
Off-farm income as a percentage of total income adjusted for CCA	%	75.5	84.3	103.2	76.3	73.2

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

		2004	2005	2006	2007	2008
Number of farm operators	number	56,590 ^A	56,020 ^A	54,230 ^A	53,290 ^A	51,770 ^A
Number of farms	number	47,995 ^A	46,680 ^A	45,015 ^A	43,895 ^A	42,595 ^A
Off-farm income	\$'000	1,498,156^A	1,545,887^A	1,647,412^A	1,734,091^A	1,871,646^A
Average off-farm income	\$	26,474 ^A	27,595 ^A	30,378 ^A	32,541 ^A	36,153 ^A
Net operating income	\$'000	851,922	851,735	1,042,174	1,424,023	1,975,046
Average net operating income	\$	15,054	15,204	19,218	26,722	38,150
Total income	\$'000	2,350,078	2,397,622	2,689,586	3,158,114	3,846,691
Average total income	\$	41,528	42,799	49,596	59,263	74,303
Off-farm income as a percentage of total income	%	63.7	64.5	61.3	54.9	48.7
Total income adjusted for capital cost allowance	\$'000	1,602,789	1,634,324	1,901,145	2,336,855	2,946,781
Average total income adjusted for capital cost allowance	\$	28,323	29,174	35,057	43,852	56,921
Off-farm income as a percentage of total income adjusted for CCA	%	93.5	94.6	86.7	74.2	63.5

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

		2004	2005	2006	2007	2008
Number of farm operators	number	61,660 ^A	62,680 ^A	58,300 ^A	56,210 ^A	56,660 ^A
Number of farms	number	47,865 ^A	48,280 ^A	44,660 ^A	42,660 ^A	42,825 ^A
Off-farm income	\$'000	2,314,505^A	2,596,316^A	2,795,809^A	2,887,930^A	2,961,749^A
Average off-farm income	\$	37,537 ^A	41,422 ^A	47,956 ^A	51,378 ^A	52,272 ^A
Net operating income	\$'000	1,244,639	1,140,836	1,109,484	1,487,253	1,955,512
Average net operating income	\$	20,186	18,201	19,031	26,459	34,513
Total income	\$'000	3,559,144	3,737,153	3,905,293	4,375,183	4,917,261
Average total income	\$	57,722	59,623	66,986	77,836	86,785
Off-farm income as a percentage of total income	%	65.0	69.5	71.6	66.0	60.2
Total income adjusted for capital cost allowance	\$'000	2,651,129	2,764,535	2,911,814	3,330,473	3,797,564
Average total income adjusted for capital cost allowance	\$	42,996	44,106	49,945	59,251	67,024
Off-farm income as a percentage of total income adjusted for CCA	%	87.3	93.9	96.0	86.7	78.0

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

		2004	2005	2006	2007	2008
Number of farm operators	number	15,820 ^A	15,960 ^A	15,420 ^A	15,270 ^A	15,030 ^A
Number of farms	number	10,180 ^A	10,290 ^A	9,595 ^A	9,610 ^A	9,515 ^A
Off-farm income	\$'000	654,840^A	708,134^A	763,619^A	751,451^A	717,350^A
Average off-farm income	\$	41,393 ^A	44,369 ^A	49,521 ^A	49,211 ^A	47,728 ^A
Net operating income	\$'000	255,944	284,292	310,718	265,672	236,965
Average net operating income	\$	16,179	17,813	20,150	17,398	15,766
Total income	\$'000	910,785	992,425	1,074,337	1,017,123	954,315
Average total income	\$	57,572	62,182	69,672	66,609	63,494
Off-farm income as a percentage of total income	%	71.9	71.4	71.1	73.9	75.2
Total income adjusted for capital cost allowance	\$'000	705,828	779,049	851,281	782,328	714,981
Average total income adjusted for capital cost allowance	\$	44,616	48,813	55,206	51,233	47,570
Off-farm income as a percentage of total income adjusted for CCA	%	92.8	90.9	89.7	96.1	100.3

Table 2-1
Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors,
Canada — Oilseed and grain farming

		2004	2005	2006	2007	2008
Number of farm operators	number	96,870 ^A	91,440 ^A	90,040 ^A	92,880 ^A	92,790 ^A
Number of farms	number	77,455 ^A	71,890 ^A	70,540 ^A	72,215 ^A	71,405 ^A
Off-farm income	\$'000	3,068,869^A	3,048,386^A	3,230,410^A	3,486,320^A	3,665,780^A
Average off-farm income	\$	31,680 ^A	33,338 ^A	35,878 ^A	37,536 ^A	39,506 ^A
Net operating income	\$'000	1,923,468	1,643,929	1,950,638	2,879,184	4,267,231
Average net operating income	\$	19,856	17,978	21,664	30,999	45,988
Total income	\$'000	4,992,336	4,692,315	5,181,048	6,365,505	7,933,011
Average total income	\$	51,536	51,316	57,542	68,535	85,494
Off-farm income as a percentage of total income	%	61.5	65.0	62.4	54.8	46.2
Total income adjusted for capital cost allowance	\$'000	3,514,386	3,220,599	3,636,706	4,657,209	5,985,327
Average total income adjusted for capital cost allowance	\$	36,279	35,221	40,390	50,142	64,504
Off-farm income as a percentage of total income adjusted for CCA	%	87.3	94.7	88.8	74.9	61.2

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

		2004	2005	2006	2007	2008
Number of farm operators	number	2,440 ^A	2,300 ^A	2,250 ^A	2,050 ^A	2,130 ^A
Number of farms	number	1,500 ^B	1,360 ^B	1,315 ^B	1,200 ^A	1,240 ^B
Off-farm income	\$'000	87,248^A	88,167^A	91,874^A	88,831^A	102,375^A
Average off-farm income	\$	35,757 ^A	38,333 ^A	40,833 ^A	43,332 ^A	48,064 ^A
Net operating income	\$'000	115,206	162,661	154,304	154,101	203,498
Average net operating income	\$	47,216	70,722	68,580	75,171	95,539
Total income	\$'000	202,454	250,828	246,178	242,931	305,874
Average total income	\$	82,973	109,056	109,412	118,503	143,603
Off-farm income as a percentage of total income	%	43.1	35.2	37.3	36.6	33.5
Total income adjusted for capital cost allowance	\$'000	95,027	141,411	140,503	128,735	191,692
Average total income adjusted for capital cost allowance	\$	38,945	61,483	62,446	62,798	89,996
Off-farm income as a percentage of total income adjusted for CCA	%	91.8	62.3	65.4	69.0	53.4

Table 2-3
Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Other vegetable (except potato) and melon farming

		2004	2005	2006	2007	2008
Number of farm operators	number	4,110 ^A	4,190 ^A	3,880 ^A	4,050 ^A	4,060 ^B
Number of farms	number	2,565 ^A	2,685 ^A	2,375 ^A	2,565 ^B	2,520 ^B
Off-farm income	\$'000	111,864^B	122,368^B	121,966^B	125,321^B	120,340^A
Average off-farm income	\$	27,217 ^A	29,205 ^A	31,435 ^B	30,943 ^A	29,640 ^A
Net operating income	\$'000	96,404	118,299	134,317	126,962	103,293
Average net operating income	\$	23,456	28,234	34,618	31,349	25,442
Total income	\$'000	208,268	240,667	256,283	252,283	223,633
Average total income	\$	50,673	57,438	66,052	62,292	55,082
Off-farm income as a percentage of total income	%	53.7	50.8	47.6	49.7	53.8
Total income adjusted for capital cost allowance	\$'000	149,709	177,239	192,144	186,632	156,181
Average total income adjusted for capital cost allowance	\$	36,426	42,300	49,522	46,082	38,468
Off-farm income as a percentage of total income adjusted for CCA	%	74.7	69.0	63.5	67.1	77.1

Table 2-4
Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors,
Canada — Fruit and tree nut farming

		2004	2005	2006	2007	2008
Number of farm operators	number	7,340 ^A	7,090 ^A	7,400 ^A	7,450 ^A	7,400 ^A
Number of farms	number	4,850 ^A	4,690 ^A	4,910 ^A	4,880 ^A	4,800 ^A
Off-farm income	\$'000	273,035^A	280,113^A	306,659^A	310,228^A	321,498^A
Average off-farm income	\$	37,198 ^A	39,508 ^A	41,440 ^A	41,641 ^A	43,446 ^A
Net operating income	\$'000	101,744	88,252	137,131	177,552	151,308
Average net operating income	\$	13,862	12,447	18,531	23,832	20,447
Total income	\$'000	374,779	368,364	443,789	487,779	472,806
Average total income	\$	51,060	51,955	59,972	65,474	63,893
Off-farm income as a percentage of total income	%	72.9	76.0	69.1	63.6	68.0
Total income adjusted for capital cost allowance	\$'000	315,617	307,388	379,211	413,345	391,744
Average total income adjusted for capital cost allowance	\$	43,000	43,355	51,245	55,483	52,938
Off-farm income as a percentage of total income adjusted for CCA	%	86.5	91.1	80.9	75.1	82.1

Table 2-5
Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors,
Canada — Greenhouse, nursery and floriculture production

		2004	2005	2006	2007	2008
Number of farm operators	number	6,090 ^A	6,110 ^A	6,340 ^A	6,280 ^A	6,030 ^A
Number of farms	number	3,875 ^A	3,870 ^A	3,865 ^A	3,970 ^A	3,785 ^A
Off-farm income	\$'000	239,777^A	265,228^A	301,850^A	294,994^A	285,118^A
Average off-farm income	\$	39,372 ^A	43,409 ^A	47,610 ^A	46,974 ^A	47,283 ^A
Net operating income	\$'000	249,782	278,357	349,021	292,107	308,731
Average net operating income	\$	41,015	45,558	55,051	46,514	51,199
Total income	\$'000	489,559	543,585	650,871	587,101	593,849
Average total income	\$	80,387	88,966	102,661	93,487	98,482
Off-farm income as a percentage of total income	%	49.0	48.8	46.4	50.2	48.0
Total income adjusted for capital cost allowance	\$'000	317,402	359,277	432,669	371,149	380,619
Average total income adjusted for capital cost allowance	\$	52,119	58,802	68,244	59,100	63,121
Off-farm income as a percentage of total income adjusted for CCA	%	75.5	73.8	69.8	79.5	74.9

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

		2004	2005	2006	2007	2008
Number of farm operators	number	21,970 ^A	21,310 ^A	20,580 ^A	20,660 ^A	20,120 ^A
Number of farms	number	16,570 ^A	16,000 ^A	15,455 ^A	15,385 ^A	14,970 ^A
Off-farm income	\$'000	695,785^A	688,400^A	751,572^A	834,943^B	872,952^B
Average off-farm income	\$	31,670 ^A	32,304 ^A	36,520 ^A	40,413 ^B	43,387 ^B
Net operating income	\$'000	261,461	236,683	258,043	259,106	266,588
Average net operating income	\$	11,901	11,107	12,539	12,541	13,250
Total income	\$'000	957,246	925,082	1,009,616	1,094,049	1,139,540
Average total income	\$	43,571	43,411	49,058	52,955	56,637
Off-farm income as a percentage of total income	%	72.7	74.4	74.4	76.3	76.6
Total income adjusted for capital cost allowance	\$'000	736,436	715,773	797,885	888,889	939,077
Average total income adjusted for capital cost allowance	\$	33,520	33,589	38,770	43,025	46,674
Off-farm income as a percentage of total income adjusted for CCA	%	94.5	96.2	94.2	93.9	93.0

Table 2-7
Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Beef cattle ranching and farming, including feedlots

		2004	2005	2006	2007	2008
Number of farm operators	number	70,320 ^A	79,260 ^A	74,180 ^A	69,330 ^A	66,580 ^A
Number of farms	number	56,635 ^A	63,355 ^A	58,990 ^A	54,815 ^A	52,585 ^A
Off-farm income	\$'000	2,118,832^A	2,568,805^A	2,652,741^A	2,772,417^A	2,786,573^A
Average off-farm income	\$	30,131 ^A	32,410 ^A	35,761 ^A	39,989 ^A	41,853 ^A
Net operating income	\$'000	695,548	727,471	545,239	608,598	710,468
Average net operating income	\$	9,891	9,178	7,350	8,778	10,671
Total income	\$'000	2,814,380	3,296,277	3,197,980	3,381,015	3,497,041
Average total income	\$	40,022	41,588	43,111	48,767	52,524
Off-farm income as a percentage of total income	%	75.3	77.9	83.0	82.0	79.7
Total income adjusted for capital cost allowance	\$'000	2,156,334	2,528,519	2,427,584	2,663,703	2,799,860
Average total income adjusted for capital cost allowance	\$	30,665	31,902	32,726	38,421	42,053
Off-farm income as a percentage of total income adjusted for CCA	%	98.3	101.6	109.3	104.1	99.5

Table 2-8
Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Dairy cattle and milk production

		2004	2005	2006	2007	2008
Number of farm operators	number	28,090 ^A	27,410 ^A	26,370 ^A	25,620 ^A	24,890 ^A
Number of farms	number	15,600 ^A	14,950 ^A	14,295 ^A	13,950 ^A	13,550 ^A
Off-farm income	\$'000	384,460^A	405,853^A	427,714^A	452,040^A	464,187^A
Average off-farm income	\$	13,687 ^A	14,807 ^A	16,220 ^A	17,644 ^A	18,650 ^A
Net operating income	\$'000	1,218,618	1,403,576	1,370,626	1,434,641	1,403,189
Average net operating income	\$	43,383	51,207	51,977	55,997	56,376
Total income	\$'000	1,603,078	1,809,430	1,798,340	1,886,682	1,867,376
Average total income	\$	57,069	66,013	68,196	73,641	75,025
Off-farm income as a percentage of total income	%	24.0	22.4	23.8	24.0	24.9
Total income adjusted for capital cost allowance	\$'000	1,010,327	1,190,404	1,160,753	1,249,364	1,220,730
Average total income adjusted for capital cost allowance	\$	35,967	43,430	44,018	48,765	49,045
Off-farm income as a percentage of total income adjusted for CCA	%	38.1	34.1	36.8	36.2	38.0

Table 2-9
Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Hog and pig farming

		2004	2005	2006	2007	2008
Number of farm operators	number	8,590 ^A	8,250 ^A	7,690 ^A	7,040 ^A	6,080 ^A
Number of farms	number	5,575 ^A	5,235 ^A	4,815 ^A	4,265 ^A	3,790 ^A
Off-farm income	\$'000	202,929^A	214,223^A	210,493^A	208,351^B	178,672^A
Average off-farm income	\$	23,624 ^A	25,966 ^A	27,372 ^A	29,595 ^B	29,387 ^A
Net operating income	\$'000	346,691	487,274	256,392	267,897	96,618
Average net operating income	\$	40,360	59,063	33,341	38,054	15,891
Total income	\$'000	549,620	701,496	466,885	476,248	275,290
Average total income	\$	63,984	85,030	60,713	67,649	45,278
Off-farm income as a percentage of total income	%	36.9	30.5	45.1	43.7	64.9
Total income adjusted for capital cost allowance	\$'000	291,458	449,494	213,363	243,012	57,248
Average total income adjusted for capital cost allowance	\$	33,930	54,484	27,745	34,519	9,416
Off-farm income as a percentage of total income adjusted for CCA	%	69.6	47.7	98.7	85.7	312.1

Table 2-10
Off-farm income and net operating income of farm operators by farm type, incorporated and unincorporated sectors, Canada — Poultry and egg production

		2004	2005	2006	2007	2008
Number of farm operators	number	6,790 ^A	6,920 ^A	7,000 ^A	6,890 ^A	6,720 ^A
Number of farms	number	4,245 ^A	4,400 ^A	4,390 ^A	4,390 ^A	4,245 ^A
Off-farm income	\$'000	273,929^A	294,430^A	327,581^A	357,882^A	325,696^A
Average off-farm income	\$	40,343 ^A	42,548 ^A	46,797 ^A	51,942 ^A	48,467 ^A
Net operating income	\$'000	436,333	537,115	457,081	481,297	530,179
Average net operating income	\$	64,261	77,618	65,297	69,854	78,896
Total income	\$'000	710,262	831,544	784,662	839,179	855,875
Average total income	\$	104,604	120,165	112,095	121,797	127,362
Off-farm income as a percentage of total income	%	38.6	35.4	41.7	42.6	38.1
Total income adjusted for capital cost allowance	\$'000	536,033	644,039	584,300	640,891	648,324
Average total income adjusted for capital cost allowance	\$	78,944	93,069	83,471	93,018	96,477
Off-farm income as a percentage of total income adjusted for CCA	%	51.1	45.7	56.1	55.8	50.2

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

		2004	2005	2006	2007	2008
Number of farm operators	number	15,720 ^A	15,940 ^A	14,690 ^A	15,010 ^A	15,860 ^A
Number of farms	number	11,680 ^A	11,845 ^A	10,905 ^A	11,135 ^A	12,025 ^A
Off-farm income	\$'000	723,172^B	776,582^B	737,469^B	663,957^B	774,003^B
Average off-farm income	\$	46,003 ^B	48,719 ^A	50,202 ^B	44,234 ^B	48,802 ^A
Net operating income	\$'000	28,092	39,112	43,753	34,956	9,578
Average net operating income	\$	1,787	2,454	2,978	2,329	604
Total income	\$'000	751,264	815,694	781,222	698,913	783,581
Average total income	\$	47,790	51,173	53,181	46,563	49,406
Off-farm income as a percentage of total income	%	96.3	95.2	94.4	95.0	98.8
Total income adjusted for capital cost allowance	\$'000	642,639	700,995	670,584	579,420	657,024
Average total income adjusted for capital cost allowance	\$	40,880	43,977	45,649	38,602	41,426
Off-farm income as a percentage of total income adjusted for CCA	%	112.5	110.8	110.0	114.6	117.8

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

	2008								
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario			
Number of farm operators	370 ^A	1,740 ^A	2,890 ^A	2,060 ^A	37,390 ^A	63,430 ^A			
Distribution by province (%)	0.1	0.7	1.1	0.8	14.8	25.1			
Number of farms	245 ^A	1,235 ^A	2,150 ^A	1,560 ^A	24,645 ^A	44,225 ^A			
Distribution by province (%)	0.1	0.7	1.2	0.8	13.3	23.9			
	thousands of dollars								
Total income	27,843	114,857	178,710	143,318	2,283,546	4,196,081			
Off-farm income	12,832^A	53,715^A	104,984^A	67,400^A	928,711^A	2,569,272^A			
Off-farm employment income	8,519 ^A	33,786 ^A	62,838 ^A	40,233 ^A	571,782 ^A	1,518,200 ^A			
Wages and salaries	8,325 ^A	32,133 ^A	59,102 ^A	37,872 ^A	540,265 ^A	1,370,888 ^A			
Net off-farm self-employment income	193 ^D	1,653 ^C	3,737 ^D	2,361 ^B	31,517 ^C	147,312 ^C			
Investment income	827 ^B	7,348 ^A	15,215 ^A	10,554 ^A	168,264 ^A	480,174 ^A			
Pension income	2,284 ^B	7,695 ^B	18,541 ^B	11,204 ^A	115,267 ^B	410,671 ^A			
Government social transfers	715 ^B	2,234 ^A	3,274 ^C	2,564 ^B	42,928 ^A	47,649 ^B			
Other off-farm income	488 ^C	2,652 ^A	5,115 ^B	2,845 ^A	30,471 ^B	112,577 ^A			
Net operating income	15,010	61,141	73,727	75,918	1,354,834	1,626,809			
Net program payments	2,673 ^B	33,790 ^A	21,417 ^A	34,144 ^A	854,555 ^A	575,989 ^A			
Net market income	12,337	27,351	52,310	41,774	500,280	1,050,820			
Adjustment for capital cost allowance (CCA)	10,207 ^A	41,164 ^A	41,725 ^A	47,016 ^A	645,722 ^A	1,022,714 ^A			
Net market income adjusted for CCA	2,130	-13,813	10,585	-5,242	-145,443	28,107			
Total income adjusted for CCA	17,636	73,693	136,985	96,302	1,637,823	3,173,367			
	Manitoba					Saskatchewan	Alberta	British Columbia	Canada
Number of farm operators	21,330 ^A					51,770 ^A	56,660 ^A	15,030 ^A	252,660 ^A
Distribution by province (%)	8.4					20.5	22.4	5.9	100.0
Number of farms	15,920 ^A					42,595 ^A	42,825 ^A	9,515 ^A	184,925 ^A
Distribution by province (%)	8.6					23.0	23.2	5.1	100.0
	thousands of dollars								
Total income	1,286,127					3,846,691	4,917,261	954,315	17,948,946
Off-farm income	610,181^A					1,871,646^A	2,961,749^A	717,350^A	9,897,514^A
Off-farm employment income	374,642 ^A					1,134,121 ^A	1,809,703 ^A	453,065 ^A	6,006,676 ^A
Wages and salaries	330,997 ^A					1,038,021 ^A	1,660,808 ^A	408,975 ^A	5,487,185 ^A
Net off-farm self-employment income	43,645 ^B					96,100 ^A	148,895 ^C	44,091 ^D	519,491 ^A
Investment income	87,826 ^A					290,477 ^A	669,986 ^B	146,215 ^A	1,876,875 ^A
Pension income	92,036 ^A					295,349 ^A	322,658 ^A	81,052 ^A	1,356,692 ^A
Government social transfers	14,111 ^A					28,387 ^A	32,447 ^A	12,476 ^B	186,772 ^A
Other off-farm income	41,566 ^A					123,312 ^A	126,955 ^A	24,542 ^A	470,499 ^A
Net operating income	675,947					1,975,046	1,955,512	236,965	8,051,432
Net program payments	205,015 ^A					267,620 ^A	730,736 ^A	110,753 ^A	2,836,839 ^A
Net market income	470,931					1,707,425	1,224,776	126,212	5,214,593
Adjustment for capital cost allowance (CCA)	452,717 ^A					899,910 ^A	1,119,697 ^A	239,335 ^A	4,520,428 ^A
Net market income adjusted for CCA	18,215					807,515	105,079	-113,122	694,165
Total income adjusted for CCA	833,411					2,946,781	3,797,564	714,981	13,428,518

Table 3-2

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

	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
Number of farm operators	92,790^A	2,130^A	4,060^B	7,400^A	6,030^A	20,120^A
Distribution by farm type (%)	36.7	0.8	1.6	2.9	2.4	8.0
Number of farms	71,405^A	1,240^B	2,520^B	4,800^A	3,785^A	14,970^A
Distribution by farm type (%)	38.6	0.7	1.4	2.6	2.0	8.1
	thousands of dollars					
Total income	7,933,011	305,874	223,633	472,806	593,849	1,139,540
Off-farm income	3,665,780^A	102,375^A	120,340^A	321,498^A	285,118^A	872,952^B
Off-farm employment income	2,026,353 ^A	58,839 ^A	68,890 ^A	194,821 ^A	197,206 ^A	548,420 ^B
Wages and salaries	1,843,648 ^A	56,806 ^A	63,637 ^A	175,270 ^B	187,239 ^A	502,733 ^B
Net off-farm self-employment income	182,705 ^B	2,033 ^B	F	19,551 ^C	F	45,687 ^D
Investment income	748,910 ^A	23,735 ^B	28,024 ^B	60,313 ^B	45,986 ^A	161,669 ^B
Pension income	605,888 ^A	14,108 ^E	13,549 ^C	45,891 ^B	27,959 ^C	113,143 ^B
Government social transfers	43,875 ^A	1,237 ^C	3,494 ^B	7,951 ^B	5,190 ^B	17,450 ^B
Other off-farm income	240,754 ^A	4,456 ^B	6,382 ^C	12,522 ^B	8,778 ^B	32,270 ^B
Net operating income	4,267,231	203,498	103,293	151,308	308,731	266,588
Net program payments	593,671 ^A	101,008 ^A	64,119 ^B	72,657 ^B	149,302 ^B	120,433 ^B
Net market income	3,673,560	102,490	39,175	78,652	159,429	146,156
Adjustment for capital cost allowance (CCA)	1,947,685 ^A	114,182 ^A	67,452 ^A	81,062 ^A	213,230 ^A	200,463 ^A
Net market income adjusted for CCA	1,725,875	-11,691	-28,277	-2,410	-53,800	-54,307
Total income adjusted for CCA	5,985,327	191,692	156,181	391,744	380,619	939,077
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
Number of farm operators	66,580^A	24,890^A	6,080^A	6,720^A	15,860^A	252,660^A
Distribution by farm type (%)	26.4	9.9	2.4	2.7	6.3	100.0
Number of farms	52,585^A	13,550^A	3,790^A	4,245^A	12,025^A	184,925^A
Distribution by farm type (%)	28.4	7.3	2.0	2.3	6.5	100.0
	thousands of dollars					
Total income	3,497,041	1,867,376	275,290	855,875	783,581	17,948,946
Off-farm income	2,786,573^A	464,187^A	178,672^A	325,696^A	774,003^B	9,897,514^A
Off-farm employment income	1,810,371 ^A	244,116 ^A	108,487 ^A	206,778 ^A	542,170 ^B	6,006,676 ^A
Wages and salaries	1,648,848 ^A	232,645 ^A	100,512 ^A	192,240 ^A	483,395 ^B	5,487,185 ^A
Net off-farm self-employment income	161,523 ^B	11,471 ^C	7,976 ^C	14,538 ^C	58,775 ^D	519,491 ^A
Investment income	454,665 ^B	121,307 ^B	43,655 ^B	80,614 ^B	107,945 ^C	1,876,875 ^A
Pension income	355,253 ^A	57,655 ^B	10,205 ^B	24,435 ^B	88,572 ^C	1,356,692 ^A
Government social transfers	57,250 ^B	22,384 ^B	7,727 ^B	5,627 ^B	14,592 ^B	186,772 ^A
Other off-farm income	109,035 ^A	18,725 ^B	8,598 ^C	8,243 ^B	20,726 ^D	470,499 ^A
Net operating income	710,468	1,403,189	96,618	530,179	9,578	8,051,432
Net program payments	800,288 ^A	107,206 ^A	694,687 ^A	54,195 ^D	79,200 ^B	2,836,839 ^A
Net market income	-89,820	1,295,983	-598,069	475,983	-69,622	5,214,593
Adjustment for capital cost allowance (CCA)	697,181 ^A	646,646 ^A	218,042 ^A	207,550 ^A	126,557 ^B	4,520,428 ^A
Net market income adjusted for CCA	-787,001	649,337	-816,110	268,433	-196,179	694,165
Total income adjusted for CCA	2,799,860	1,220,730	57,248	648,324	657,024	13,428,518

Table 3-3
Off-farm income sources and net operating income of farm operators, incorporated and unincorporated sectors
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 farm operators	85,890^A	38,640^A	49,030^A	36,280^A	42,830^A	252,660^A
Distribution by revenue class (%)	34.0	15.3	19.4	14.4	17.0	100.0
Number of farms	70,665^A	30,510^A	36,740^A	23,365^A	23,645^A	184,925^A
Distribution by revenue class (%)	38.2	16.5	19.9	12.6	12.8	100.0
	thousands of dollars					
Total income	3,742,641	1,692,761	2,628,736	2,691,600	7,193,151	17,948,946
Off-farm income	3,914,380^A	1,409,505^A	1,504,947^A	1,034,736^A	2,034,406^A	9,897,514^A
Off-farm employment income	2,564,114 ^A	851,387 ^A	863,308 ^A	542,648 ^A	1,185,487 ^A	6,006,676 ^A
Wages and salaries	2,349,498 ^A	767,400 ^A	780,559 ^A	481,944 ^A	1,108,035 ^A	5,487,185 ^A
Net off-farm self-employment income	214,616 ^B	83,987 ^C	82,749 ^B	60,704 ^C	77,452 ^D	519,491 ^A
Investment income	468,164 ^A	237,207 ^A	292,030 ^A	282,965 ^C	596,639 ^A	1,876,875 ^A
Pension income	679,609 ^A	223,899 ^A	215,674 ^A	105,606 ^A	131,937 ^A	1,356,692 ^A
Government social transfers	71,251 ^B	27,022 ^A	33,544 ^A	26,949 ^A	28,013 ^A	186,772 ^A
Other off-farm income	131,242 ^B	69,990 ^A	100,391 ^A	76,569 ^A	92,330 ^A	470,499 ^A
Net operating income	-171,738	283,256	1,123,789	1,656,863	5,158,745	8,051,432
Net program payments	115,406 ^A	160,047 ^A	350,297 ^A	380,176 ^A	1,830,743 ^A	2,836,839 ^A
Net market income	-287,145	123,210	773,492	1,276,688	3,328,003	5,214,593
Adjustment for capital cost allowance (CCA)	295,758 ^A	287,789 ^A	650,336 ^A	817,154 ^A	2,469,157 ^A	4,520,428 ^A
Net market income adjusted for CCA	-582,902	-164,579	123,156	459,534	858,846	694,165
Total income adjusted for CCA	3,446,884	1,404,972	1,978,400	1,874,446	4,723,994	13,428,518

Table 4-1

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

	2008					
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
Number of farm operators	370 ^A	1,740 ^A	2,890 ^A	2,060 ^A	37,390 ^A	63,430 ^A
Distribution by province (%)	0.1	0.7	1.1	0.8	14.8	25.1
Number of farms	245 ^A	1,235 ^A	2,150 ^A	1,560 ^A	24,645 ^A	44,225 ^A
Distribution by province (%)	0.1	0.7	1.2	0.8	13.3	23.9
	Average per operator (\$)					
Total income	75,250	66,010	61,838	69,572	61,074	66,153
Off-farm income	34,682^A	30,871^A	36,327^A	32,718^A	24,838^A	40,506^A
Off-farm employment income	23,024 ^B	19,417 ^A	21,743 ^A	19,531 ^A	15,292 ^A	23,935 ^A
Wages and salaries	22,501 ^B	18,467 ^A	20,450 ^A	18,384 ^A	14,449 ^A	21,613 ^A
Net off-farm self-employment income	522 ^D	950 ^C	1,293 ^D	1,146 ^B	843 ^C	2,322 ^C
Investment income	2,235 ^C	4,223 ^B	5,265 ^A	5,123 ^A	4,500 ^A	7,570 ^A
Pension income	6,173 ^B	4,423 ^B	6,416 ^B	5,439 ^A	3,083 ^B	6,474 ^A
Government social transfers	1,931 ^B	1,284 ^A	1,133 ^C	1,245 ^B	1,148 ^A	751 ^B
Other off-farm income	1,319 ^C	1,524 ^A	1,770 ^B	1,381 ^B	815 ^B	1,775 ^A
Net operating income	40,568	35,139	25,511	36,854	36,235	25,647
Net program payments	7,225	19,420	7,411	16,575	22,855	9,081
Net market income	33,343	15,719	18,100	20,279	13,380	16,567
Adjustment for capital cost allowance (CCA)	27,587	23,658	14,438	22,823	17,270	16,123
Net market income adjusted for CCA	5,756	-7,939	3,663	-2,545	-3,890	443
Total income adjusted for CCA	47,664	42,352	47,400	46,748	43,804	50,029
	Average per operator (\$)					
	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
Number of farm operators	21,330 ^A	51,770 ^A	56,660 ^A	15,030 ^A	252,660 ^A	
Distribution by province (%)	8.4	20.5	22.4	5.9	100.0	
Number of farms	15,920 ^A	42,595 ^A	42,825 ^A	9,515 ^A	184,925 ^A	
Distribution by province (%)	8.6	23.0	23.2	5.1	100.0	
	Average per operator (\$)					
Total income	60,297	74,303	86,785	63,494	71,040	
Off-farm income	28,607^A	36,153^A	52,272^A	47,728^A	39,173^A	
Off-farm employment income	17,564 ^A	21,907 ^A	31,940 ^A	30,144 ^A	23,774 ^A	
Wages and salaries	15,518 ^A	20,051 ^A	29,312 ^A	27,211 ^A	21,718 ^A	
Net off-farm self-employment income	2,046 ^B	1,856 ^A	2,628 ^C	2,934 ^D	2,056 ^A	
Investment income	4,117 ^A	5,611 ^A	11,825 ^B	9,728 ^A	7,428 ^A	
Pension income	4,315 ^A	5,705 ^A	5,695 ^A	5,393 ^A	5,370 ^A	
Government social transfers	662 ^A	548 ^A	573 ^A	830 ^B	739 ^A	
Other off-farm income	1,949 ^A	2,382 ^A	2,241 ^A	1,633 ^A	1,862 ^A	
Net operating income	31,690	38,150	34,513	15,766	31,867	
Net program payments	9,612	5,169	12,897	7,369	11,228	
Net market income	22,078	32,981	21,616	8,397	20,639	
Adjustment for capital cost allowance (CCA)	21,224	17,383	19,762	15,924	17,891	
Net market income adjusted for CCA	854	15,598	1,855	-7,526	2,747	
Total income adjusted for CCA	39,072	56,921	67,024	47,570	53,149	

Table 4-2
Average off-farm income by source and average net operating income of farm operators, incorporated and unincorporated sectors by farm type, Canada

	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
Number of farm operators	92,790^A	2,130^A	4,060^B	7,400^A	6,030^A	20,120^A
Distribution by farm type (%)	36.7	0.8	1.6	2.9	2.4	8.0
Number of farms	71,405^A	1,240^B	2,520^B	4,800^A	3,785^A	14,970^A
Distribution by farm type (%)	38.6	0.7	1.4	2.6	2.0	8.1
	Average per operator (\$)					
Total income	85,494	143,603	55,082	63,893	98,482	56,637
Off-farm income	39,506^A	48,064^A	29,640^A	43,446^A	47,283^A	43,387^B
Off-farm employment income	21,838 ^A	27,624 ^A	16,968 ^B	26,327 ^A	32,704 ^A	27,257 ^B
Wages and salaries	19,869 ^A	26,669 ^A	15,674 ^B	23,685 ^B	31,051 ^A	24,987 ^B
Net off-farm self-employment income	1,969 ^B	955 ^C	F	2,642 ^C	F	2,271 ^D
Investment income	8,071 ^A	11,143 ^B	6,902 ^B	8,150 ^B	7,626 ^B	8,035 ^B
Pension income	6,530 ^A	6,623 ^E	3,337 ^B	6,202 ^B	4,637 ^B	5,623 ^B
Government social transfers	473 ^A	581 ^C	861 ^B	1,074 ^B	861 ^B	867 ^B
Other off-farm income	2,595 ^A	2,092 ^B	1,572 ^C	1,692 ^B	1,456 ^B	1,604 ^B
Net operating income	45,988	95,539	25,442	20,447	51,199	13,250
Net program payments	6,398	47,422	15,793	9,818	24,760	5,986
Net market income	39,590	48,118	9,649	10,629	26,439	7,264
Adjustment for capital cost allowance (CCA)	20,990	53,606	16,614	10,954	35,362	9,963
Net market income adjusted for CCA	18,600	-5,489	-6,965	-326	-8,922	-2,699
Total income adjusted for CCA	64,504	89,996	38,468	52,938	63,121	46,674
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
Number of farm operators	66,580^A	24,890^A	6,080^A	6,720^A	15,860^A	252,660^A
Distribution by farm type (%)	26.4	9.9	2.4	2.7	6.3	100.0
Number of farms	52,585^A	13,550^A	3,790^A	4,245^A	12,025^A	184,925^A
Distribution by farm type (%)	28.4	7.3	2.0	2.3	6.5	100.0
	Average per operator (\$)					
Total income	52,524	75,025	45,278	127,362	49,406	71,040
Off-farm income	41,853^A	18,650^A	29,387^A	48,467^A	48,802^A	39,173^A
Off-farm employment income	27,191 ^A	9,808 ^A	17,843 ^A	30,771 ^A	34,185 ^B	23,774 ^A
Wages and salaries	24,765 ^A	9,347 ^A	16,532 ^A	28,607 ^A	30,479 ^B	21,718 ^A
Net off-farm self-employment income	2,426 ^B	461 ^C	1,312 ^C	2,163 ^C	3,706 ^D	2,056 ^A
Investment income	6,829 ^B	4,874 ^B	7,180 ^B	11,996 ^B	6,806 ^C	7,428 ^A
Pension income	5,336 ^A	2,316 ^B	1,678 ^B	3,636 ^B	5,585 ^B	5,370 ^A
Government social transfers	860 ^B	899 ^B	1,271 ^B	837 ^B	920 ^B	739 ^A
Other off-farm income	1,638 ^A	752 ^B	1,414 ^C	1,227 ^B	1,307 ^D	1,862 ^A
Net operating income	10,671	56,376	15,891	78,896	604	31,867
Net program payments	12,020	4,307	114,258	8,065	4,994	11,228
Net market income	-1,349	52,068	-98,367	70,831	-4,390	20,639
Adjustment for capital cost allowance (CCA)	10,471	25,980	35,862	30,885	7,980	17,891
Net market income adjusted for CCA	-11,820	26,088	-134,229	39,945	-12,369	2,747
Total income adjusted for CCA	42,053	49,045	9,416	96,477	41,426	53,149

Table 4-3
Average off-farm income by source and average net operating income of farm operators, incorporated and unincorporated sectors by revenue class, Canada

	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 farm operators	85,890^A	38,640^A	49,030^A	36,280^A	42,830^A	252,660^A
Distribution by revenue class (%)	34.0	15.3	19.4	14.4	17.0	100.0
Number of farms	70,665^A	30,510^A	36,740^A	23,365^A	23,645^A	184,925^A
Distribution by revenue class (%)	38.2	16.5	19.9	12.6	12.8	100.0
	Average per operator (\$)					
Total income	43,575	43,809	53,615	74,190	167,947	71,040
Off-farm income	45,574^A	36,478^A	30,694^A	28,521^A	47,500^A	39,173^A
Off-farm employment income	29,853 ^A	22,034 ^A	17,608 ^A	14,957 ^A	27,679 ^A	23,774 ^A
Wages and salaries	27,355 ^A	19,860 ^A	15,920 ^A	13,284 ^A	25,871 ^A	21,718 ^A
Net off-farm self-employment income	2,499 ^B	2,174 ^C	1,688 ^B	1,673 ^C	1,808 ^D	2,056 ^A
Investment income	5,451 ^A	6,139 ^A	5,956 ^A	7,799 ^C	13,930 ^A	7,428 ^A
Pension income	7,913 ^A	5,794 ^A	4,399 ^A	2,911 ^A	3,080 ^A	5,370 ^A
Government social transfers	830 ^A	699 ^A	684 ^A	743 ^A	654 ^A	739 ^A
Other off-farm income	1,528 ^B	1,811 ^A	2,048 ^A	2,111 ^A	2,156 ^A	1,862 ^A
Net operating income	-2,000	7,331	22,920	45,669	120,447	31,867
Net program payments	1,344	4,142	7,145	10,479	42,744	11,228
Net market income	-3,343	3,189	15,776	35,190	77,703	20,639
Adjustment for capital cost allowance (CCA)	3,443	7,448	13,264	22,524	57,650	17,891
Net market income adjusted for CCA	-6,787	-4,259	2,512	12,666	20,052	2,747
Total income adjusted for CCA	40,131	36,361	40,351	51,666	110,296	53,149

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

	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					
Number of farms						
Canada	70,665 ^A	30,510 ^A	36,740 ^A	23,365 ^A	23,645 ^A	184,925 ^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	7,265 ^A	5,360 ^A	5,595 ^A	44,225 ^A
Manitoba	5,205 ^A	2,725 ^A	3,370 ^A	2,260 ^A	2,360 ^A	15,920 ^A
Saskatchewan	15,245 ^A	7,875 ^A	9,970 ^A	5,335 ^A	4,180 ^A	42,595 ^A
Alberta	17,390 ^A	7,360 ^A	8,565 ^A	4,660 ^A	4,855 ^A	42,825 ^A
British Columbia	4,535 ^A	1,430 ^A	1,290 ^A	850 ^A	1,410 ^A	9,515 ^A
Number of farm operators						
Canada	85,890 ^A	38,640 ^A	49,030 ^A	36,280 ^A	42,830 ^A	252,660 ^A
Newfoundland and Labrador	100 ^A	50 ^B	60 ^B	40 ^B	100 ^A	370 ^A
Prince Edward Island	480 ^A	200 ^A	250 ^A	250 ^A	580 ^A	1,740 ^A
Nova Scotia	1,300 ^A	360 ^B	380 ^A	290 ^A	550 ^A	2,890 ^A
New Brunswick	790 ^A	170 ^B	300 ^A	320 ^A	460 ^A	2,060 ^A
Quebec	8,110 ^A	5,070 ^A	8,070 ^A	7,880 ^A	8,280 ^A	37,390 ^A
Ontario	24,390 ^A	8,750 ^A	10,530 ^A	9,160 ^A	10,600 ^A	63,430 ^A
Manitoba	6,160 ^A	3,390 ^A	4,310 ^A	3,210 ^A	4,250 ^A	21,330 ^A
Saskatchewan	16,800 ^A	9,010 ^A	11,960 ^A	6,940 ^A	7,050 ^A	51,770 ^A
Alberta	21,200 ^A	9,380 ^A	11,110 ^A	6,680 ^A	8,310 ^A	56,660 ^A
British Columbia	6,560 ^A	2,240 ^A	2,080 ^A	1,520 ^A	2,640 ^A	15,030 ^A
	Average per operator (\$)					
Off-farm income						
Canada	45,574 ^A	36,478 ^A	30,694 ^A	28,521 ^A	47,500 ^A	39,173 ^A
Newfoundland and Labrador	32,451 ^A	29,658 ^A	32,358 ^B	25,507 ^B	44,516 ^B	34,682 ^A
Prince Edward Island	31,089 ^A	30,587 ^B	19,714 ^A	16,720 ^A	41,665 ^A	30,871 ^A
Nova Scotia	34,633 ^A	28,953 ^B	26,357 ^A	23,994 ^A	58,458 ^A	36,327 ^A
New Brunswick	33,141 ^A	22,206 ^B	24,199 ^A	25,974 ^A	46,305 ^A	32,718 ^A
Quebec	32,533 ^A	23,976 ^A	16,788 ^A	18,378 ^A	31,804 ^A	24,838 ^A
Ontario	47,572 ^A	34,975 ^A	32,492 ^B	28,716 ^A	46,966 ^A	40,506 ^A
Manitoba	31,416 ^A	27,497 ^A	22,375 ^A	21,470 ^A	37,152 ^A	28,607 ^A
Saskatchewan	40,615 ^B	33,563 ^A	29,390 ^A	28,997 ^A	47,346 ^A	36,153 ^A
Alberta	58,078 ^A	51,484 ^A	43,440 ^B	41,607 ^C	58,715 ^A	52,272 ^A
British Columbia	44,797 ^A	36,120 ^B	35,220 ^B	38,613 ^B	79,915 ^A	47,728 ^A
Net operating income						
Canada	-2,000	7,331	22,920	45,669	120,447	31,867
Newfoundland and Labrador	-78	7,341	11,023	1,829	153,951	40,568
Prince Edward Island	-2,959	1,369	20,022	38,549	81,266	35,139
Nova Scotia	134	10,946	12,636	37,234	98,759	25,511
New Brunswick	-1,718	5,025	23,098	39,674	122,105	36,854
Quebec	-669	7,778	24,535	42,074	95,565	36,235
Ontario	-2,688	4,487	18,591	38,750	103,986	25,647
Manitoba	-3,422	6,037	19,401	42,353	107,609	31,690
Saskatchewan	891	12,229	27,735	59,929	156,451	38,150
Alberta	-2,207	7,454	24,433	52,149	158,011	34,513
British Columbia	-6,901	-646	12,317	24,312	83,748	15,766

Table 5 – continued

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

	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 operator (\$)					
Total income						
Canada	43,575	43,809	53,615	74,190	167,947	71,040
Newfoundland and Labrador	32,373	36,999	43,381	27,336	198,467	75,250
Prince Edward Island	28,130	31,956	39,736	55,269	122,931	66,010
Nova Scotia	34,767	39,899	38,993	61,228	157,217	61,838
New Brunswick	31,423	27,231	47,297	65,648	168,410	69,572
Quebec	31,864	31,754	41,323	60,452	127,369	61,074
Ontario	44,884	39,462	51,083	67,466	150,952	66,153
Manitoba	27,993	33,533	41,776	63,823	144,761	60,297
Saskatchewan	41,506	45,792	57,125	88,926	203,797	74,303
Alberta	55,871	58,937	67,873	93,756	216,725	86,785
British Columbia	37,895	35,474	47,537	62,925	163,662	63,494
Total income adjusted for CCA						
Canada	40,131	36,361	40,351	51,666	110,296	53,149
Newfoundland and Labrador	27,785	30,700	30,264	3,759	113,543	47,664
Prince Edward Island	24,317	25,253	28,517	36,504	70,906	42,352
Nova Scotia	31,294	33,541	29,141	39,886	111,536	47,400
New Brunswick	27,384	20,738	33,502	43,834	100,497	46,748
Quebec	28,508	24,232	29,272	42,369	86,233	43,804
Ontario	41,696	32,879	40,440	48,292	94,385	50,029
Manitoba	24,733	26,572	27,789	38,417	81,845	39,072
Saskatchewan	38,350	38,873	43,105	61,599	143,155	56,921
Alberta	51,858	49,894	51,750	66,617	145,772	67,024
British Columbia	34,446	28,244	36,814	44,677	106,677	47,570

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

Farm type	2008								
	Average income of operators								
	Number of farm operators	Change 2008/2007	Off-farm income	Change 2008/2007	Net operating income	Change 2008/2007	Total income	Change 2008/2007	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
Crop production	132,540^A	-0.6	40,505^A	5.1	39,995	37.2	80,500	18.9	60,700
Oilseed and grain farming	92,790 ^A	-0.1	39,506 ^A	5.2	45,988	48.4	85,494	24.7	64,504
Potato farming	2,130 ^A	3.9	48,064 ^A	10.9	95,539	27.1	143,603	21.2	89,996
Other vegetable (except potato) and melon farming	4,060 ^B	0.2	29,640 ^A	-4.2	25,442	-18.8	55,082	-11.6	38,468
Fruit and tree nut farming	7,400 ^A	-0.7	43,446 ^A	4.3	20,447	-14.2	63,893	-2.4	52,938
Greenhouse, nursery and floriculture production	6,030 ^A	-4.0	47,283 ^A	0.7	51,199	10.1	98,482	5.3	63,121
Other crop farming	20,120 ^A	-2.6	43,387 ^B	7.4	13,250	5.7	56,637	7.0	46,674
Animal production	120,120^A	-3.0	37,704^A	4.9	22,897	0.3	60,601	3.1	44,815
Beef cattle ranching and farming, including feedlots	66,580 ^A	-4.0	41,853 ^A	4.7	10,671	21.6	52,524	7.7	42,053
Dairy cattle and milk production	24,890 ^A	-2.8	18,650 ^A	5.7	56,376	0.7	75,025	1.9	49,045
Hog and pig farming	6,080 ^A	-13.6	29,387 ^A	-0.7	15,891	-58.2	45,278	-33.1	9,416
Poultry and egg production	6,720 ^A	-2.5	48,467 ^A	-6.7	78,896	12.9	127,362	4.6	96,477
Other animal production	15,860 ^A	5.7	48,802 ^A	10.3	604	-74.1	49,406	6.1	41,426
Total	252,660^A	-1.8	39,173^A	5.0	31,867	22.1	71,040	12.0	53,149

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

Farm type	2008								
	Average income of operators								
	Number of farm operators	Change 2008/2007	Off-farm income	Change 2008/2007	Net operating income	Change 2008/2007	Total income	Change 2008/2007	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
Crop production	170^A	-5.6	32,894^A	4.7	11,650	-17.1	44,544	-2.1	30,097
Oilseed and grain farming	0	x	0	x	0	x	0	x	0
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	70 ^B	0.0	29,622 ^B	8.2	9,876	15.6	39,498	10.0	31,763
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	60 ^B	0.0	36,392 ^A	1.3	19,468	13.0	55,860	5.1	39,185
Other crop farming	30 ^B	0.0	35,093 ^A	4.8	x	x	x	x	x
Animal production	180^A	-5.3	36,374^A	10.5	76,069	84.6	112,443	51.7	67,244
Beef cattle ranching and farming, including feedlots	30 ^B	x	32,405 ^A	x	x	x	x	x	x
Dairy cattle and milk production	80 ^B	0.0	30,084 ^B	24.0	86,056	1.5	116,140	6.5	75,821
Hog and pig farming	x	x	x	x	x	x	x	x	x
Poultry and egg production	40 ^C	-20.0	60,829 ^B	12.2	x	x	x	x	x
Other animal production	30 ^B	-40.0	30,693 ^C	-8.3	4,370	..	35,062	..	-27,778
Total	370^A	-2.6	34,682^A	8.0	40,568	52.2	75,250	28.0	47,664

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

Farm type	2008								
	Average income of operators								
	Number of farm operators	Change 2008/2007	Off-farm income	Change 2008/2007	Net operating income	Change 2008/2007	Total income	Change 2008/2007	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
Crop production	860^A	3.6	36,548^A	9.0	41,089	48.7	77,637	26.9	47,702
Oilseed and grain farming	110 ^B	37.5	33,022 ^A	-0.5	14,133	84.3	47,155	15.4	36,905
Potato farming	530 ^A	6.0	39,331 ^A	11.6	60,797	57.8	100,129	35.7	57,291
Other vegetable (except potato) and melon farming	40 ^B	33.3	13,953 ^B	-11.6	30,889	x	44,842	x	27,792
Fruit and tree nut farming	100 ^B	0.0	41,584 ^B	-2.4	1,070	-92.5	42,654	-25.0	35,393
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x	x
Other crop farming	70 ^B	-12.5	27,644 ^B	32.0	4,732	..	32,376	68.0	25,072
Animal production	880^A	-4.3	25,374^A	11.9	28,927	7.8	54,300	9.7	37,072
Beef cattle ranching and farming, including feedlots	360 ^A	5.9	27,949 ^A	9.8	6,834	..	34,782	22.6	25,424
Dairy cattle and milk production	330 ^A	0.0	16,864 ^A	7.4	53,485	-0.7	70,349	1.1	47,291
Hog and pig farming	60 ^B	-33.3	38,980 ^B	32.3	38,181	4.2	77,161	16.7	33,708
Poultry and egg production	30 ^B	0.0	27,747 ^C	21.9	x	x	x	x	x
Other animal production	100 ^B	-16.7	34,096 ^B	18.1	8,980	54.1	43,076	24.2	36,014
Total	1,740^A	-0.6	30,871^A	10.9	35,139	29.7	66,010	20.1	42,352

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

Farm type	2008								
	Average income of operators								
	Number of farm operators	Change 2008/2007	Off-farm income	Change 2008/2007	Net operating income	Change 2008/2007	Total income	Change 2008/2007	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
Crop production	1,270^A	-0.8	38,283^A	14.2	8,305	-67.0	46,588	-20.7	35,710
Oilseed and grain farming	40 ^C	-20.0	31,257 ^C	-4.3	50,899	x	82,157	x	64,948
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	90 ^C	-18.2	23,988 ^C	4.3	18,222	-18.9	42,210	-7.2	30,782
Fruit and tree nut farming	690 ^B	7.8	43,548 ^A	16.6	7,184	-81.1	50,733	-32.7	40,619
Greenhouse, nursery and floriculture production	260 ^C	-21.2	36,646 ^C	13.6	-2,889	..	33,757	-11.1	21,773
Other crop farming	170 ^C	13.3	29,385 ^B	-1.8	11,585	-17.2	40,970	-6.7	32,167
Animal production	1,630^A	2.5	34,804^A	1.7	38,659	2.3	73,463	2.0	56,399
Beef cattle ranching and farming, including feedlots	570 ^B	7.5	28,387 ^A	-4.6	4,271	-13.7	32,658	-5.9	25,647
Dairy cattle and milk production	420 ^A	-4.5	25,295 ^A	6.9	65,082	-0.1	90,376	1.8	62,471
Hog and pig farming	50 ^B	-44.4	29,169 ^B	-5.0	-70,962	..	-41,793	..	-64,797
Poultry and egg production	220 ^B	4.8	49,531 ^B	1.2	100,337	5.9	149,868	4.3	125,551
Other animal production	360 ^B	16.1	47,945 ^B	-0.4	41,486	38.4	89,431	14.5	74,196
Total	2,890^A	0.7	36,327^A	7.1	25,511	-20.8	61,838	-6.5	47,400

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

Farm type	2008								
	Average income of operators								
	Number of farm operators	Change 2008/2007	Off-farm income	Change 2008/2007	Net operating income	Change 2008/2007	Total income	Change 2008/2007	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
Crop production	1,040^A	-4.6	36,461^A	-0.2	44,004	31.4	80,465	14.9	53,457
Oilseed and grain farming	30 ^B	0.0	30,971 ^B	5.1	x	x	x	x	x
Potato farming	380 ^A	-5.0	36,372 ^A	7.8	77,879	31.8	114,251	23.1	68,290
Other vegetable (except potato) and melon farming	60 ^B	-14.3	26,847 ^B	6.4	14,752	-17.6	41,599	-3.6	30,877
Fruit and tree nut farming	260 ^B	-10.3	43,226 ^B	3.0	26,114	-14.0	69,340	-4.1	58,652
Greenhouse, nursery and floriculture production	140 ^C	-12.5	46,657 ^B	-1.0	29,687	..	76,345	41.5	52,783
Other crop farming	160 ^B	6.7	22,724 ^B	-21.6	20,509	..	43,233	22.3	23,384
Animal production	1,020^A	-4.7	28,928^A	9.2	29,403	-15.7	58,332	-5.0	39,874
Beef cattle ranching and farming, including feedlots	430 ^A	-6.5	29,328 ^A	10.3	357	-66.9	29,685	7.3	23,247
Dairy cattle and milk production	390 ^A	0.0	24,993 ^A	12.8	57,811	-12.2	82,804	-5.9	55,773
Hog and pig farming	40 ^B	-20.0	24,349 ^B	20.1	-35,074	..	-10,725	..	-61,899
Poultry and egg production	50 ^C	0.0	48,421 ^C	-3.2	163,016	-21.1	211,436	-17.6	155,995
Other animal production	110 ^C	0.0	33,639 ^D	1.5	5,592	-7.8	39,232 ^E	0.1	34,284 ^E
Total	2,060^A	-4.6	32,718^A	3.7	36,854	7.5	69,572	5.7	46,748

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

Farm type	2008								
	Average income of operators								
	Number of farm operators	Change 2008/2007	Off-farm income	Change 2008/2007	Net operating income	Change 2008/2007	Total income	Change 2008/2007	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
Crop production	13,990^A	-5.1	29,866^A	1.1	28,716	23.2	58,582	10.8	43,023
Oilseed and grain farming	5,200 ^A	-1.7	28,096 ^A	-3.3	31,276	50.6	59,373	19.2	39,603
Potato farming	420 ^B	5.0	37,897 ^B	5.4	65,884	19.4	103,781	13.9	76,509
Other vegetable (except potato) and melon farming	1,260 ^B	-3.8	30,810 ^B	9.4	25,951	-31.0	56,761	-13.7	39,187
Fruit and tree nut farming	1,230 ^B	-12.1	35,228 ^B	2.6	39,623	6.9	74,851	4.8	62,172
Greenhouse, nursery and floriculture production	1,130 ^B	1.8	35,610 ^B	3.5	36,124	-13.0	71,734	-5.5	50,109
Other crop farming	4,760 ^B	-9.0	28,089 ^B	1.8	18,662	50.9	46,751	17.0	38,130
Animal production	23,410^A	-1.5	21,831^A	8.6	40,723	4.1	62,554	5.6	44,265
Beef cattle ranching and farming, including feedlots	5,690 ^A	5.4	26,239 ^B	6.6	18,266	57.9	44,505	23.0	34,372
Dairy cattle and milk production	11,930 ^A	-2.5	16,050 ^A	7.0	49,295	-1.2	65,345	0.7	45,305
Hog and pig farming	2,420 ^A	-9.7	26,538 ^A	11.0	38,034	-1.7	64,571	3.2	35,325
Poultry and egg production	1,350 ^B	0.7	42,871 ^A	15.4	110,634	9.2	153,506	10.8	119,453
Other animal production	2,000 ^B	-5.7	23,812 ^B	5.6	9,810	22.7	33,622	10.1	26,353
Total	37,390^A	-2.9	24,838^A	4.7	36,235	9.6	61,074	7.6	43,804

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

Farm type	2008									
	Average income of operators									
	Number of farm operators	Change 2008/2007	Off-farm income	Change 2008/2007	Net operating income	Change 2008/2007	Total income	Change 2008/2007	Total income adjusted for CCA	
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars	
Crop production	31,540^A	0.1	44,582^A	2.2	26,130	28.3	70,712	10.5	54,575	
Oilseed and grain farming	21,090 ^A	3.2	43,497 ^A	0.8	23,943	43.2	67,440	12.7	54,409	
Potato farming	340 ^D	41.7	59,347 ^B	24.4	45,619	-20.2	104,965	0.1	68,399	
Other vegetable (except potato) and melon farming	1,810 ^B	3.4	30,469 ^B	-14.4	25,130	-19.7	55,600	-16.8	38,236	
Fruit and tree nut farming	1,630 ^B	-8.9	55,337 ^B	15.3	20,608	42.6	75,946	21.6	59,200	
Greenhouse, nursery and floriculture production	2,320 ^B	-10.4	52,525 ^B	1.4	74,097	28.0	126,622	15.4	75,983	
Other crop farming	4,350 ^B	-7.6	46,313 ^B	9.4	12,125	2.5	58,438	7.9	47,978	
Animal production	31,890^A	-2.8	36,475^A	9.2	25,176	6.0	61,650	7.9	45,536	
Beef cattle ranching and farming, including feedlots	12,090 ^A	-6.8	42,102 ^B	9.1	4,472	..	46,574	17.2	39,508	
Dairy cattle and milk production	8,560 ^A	-2.1	17,981 ^B	8.8	58,770	2.3	76,750	3.8	49,748	
Hog and pig farming	2,150 ^A	-11.9	27,927 ^A	1.9	28,081	-15.7	56,008	-7.8	24,859	
Poultry and egg production	2,730 ^A	-5.5	41,317 ^B	-9.0	78,784	18.5	120,101	7.4	87,048	
Other animal production	6,350 ^B	9.9	51,490 ^B	17.5	-4,744	..	46,745	11.5	40,442	
Total	63,430^A	-1.4	40,506^A	5.5	25,647	16.0	66,153	9.3	50,029	

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

Farm type	2008									
	Average income of operators									
	Number of farm operators	Change 2008/2007	Off-farm income	Change 2008/2007	Net operating income	Change 2008/2007	Total income	Change 2008/2007	Total income adjusted for CCA	
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars	
Crop production	11,910^A	-3.2	30,931^A	7.1	48,275	31.8	79,206	20.9	53,004	
Oilseed and grain farming	10,320 ^A	-2.5	30,260 ^A	7.7	48,980	34.2	79,240	22.7	52,750	
Potato farming	180 ^A	5.9	76,880 ^A	10.4	228,381	24.0	305,261	20.3	179,120	
Other vegetable (except potato) and melon farming	60 ^B	20.0	44,767 ^B	-7.1	91,915	x	136,682	x	100,492	
Fruit and tree nut farming	40 ^A	-20.0	33,273 ^A	4.9	x	x	x	x	x	
Greenhouse, nursery and floriculture production	120 ^C	-7.7	30,231 ^B	-11.1	47,944	14.4	78,176	2.9	51,790	
Other crop farming	1,190 ^B	-11.2	29,202 ^B	2.2	14,738	-17.8	43,940	-5.5	34,709	
Animal production	9,410^A	-7.8	25,668^A	2.2	10,711	-35.4	36,378	-12.7	21,446	
Beef cattle ranching and farming, including feedlots	6,720 ^A	-9.3	25,737 ^A	4.1	6,181	27.7	31,918	8.0	23,360	
Dairy cattle and milk production	710 ^B	-2.7	14,615 ^B	-1.8	74,309	23.3	88,924	18.3	48,942	
Hog and pig farming	610 ^A	-11.6	34,067 ^B	18.8	-51,064	..	-16,997	..	-75,578	
Poultry and egg production	480 ^B	0.0	30,219 ^B	-23.9	57,122	-2.3	87,341	-11.0	67,141	
Other animal production	900 ^B	0.0	25,618 ^B	-2.3	12,432	55.4	38,051	11.2	27,950	
Total	21,330^A	-5.2	28,607^A	5.3	31,690	15.0	60,297	10.2	39,072	

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

Farm type	2008								
	Average income of operators								
	Number of farm operators	Change 2008/2007	Off-farm income	Change 2008/2007	Net operating income	Change 2008/2007	Total income	Change 2008/2007	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
Crop production	37,080^A	-3.5	36,538^A	9.3	50,440	55.2	86,978	32.0	67,074
Oilseed and grain farming	34,900 ^A	-3.6	36,655 ^A	10.3	52,765	56.1	89,420	33.4	68,789
Potato farming	30 ^A	-25.0	38,031 ^A	-34.0	x	x	x	x	x
Other vegetable (except potato) and melon farming	F	F	F	F	x	x	x	x	x
Fruit and tree nut farming	30 ^A	0.0	45,024 ^B	1.7	x	x	x	x	x
Greenhouse, nursery and floriculture production	250 ^E	38.9	33,466 ^D	28.4	11,990	-20.3	45,457 ^E	10.6	38,032 ^E
Other crop farming	1,810 ^B	-4.2	34,610 ^B	-7.2	11,518	21.2	46,128	-1.4	38,505
Animal production	14,690^A	-1.3	35,182^B	16.3	7,146	-39.6	42,328	0.6	31,305
Beef cattle ranching and farming, including feedlots	12,770 ^A	-2.8	35,126 ^B	16.3	7,440	-20.6	42,565	7.5	33,502
Dairy cattle and milk production	310 ^B	-11.4	19,924 ^B	17.4	62,927	-11.0	82,851	-5.5	40,772
Hog and pig farming	150 ^D	-34.8	39,799 ^C	4.2	-178,551	..	-138,752	..	-260,253
Poultry and egg production	150 ^E	-11.8	x	x	72,648	42.1	x	x	x
Other animal production	1,310 ^C	32.3	37,739 ^C	25.7	5,378	-56.2	43,117	2.0	35,976
Total	51,770^A	-2.9	36,153^A	11.1	38,150	42.8	74,303	25.4	56,921

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

Farm type	2008								
	Average income of operators								
	Number of farm operators	Change 2008/2007	Off-farm income	Change 2008/2007	Net operating income	Change 2008/2007	Total income	Change 2008/2007	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
Crop production	27,440^A	4.8	50,383^A	4.3	50,750	37.9	101,134	18.8	76,747
Oilseed and grain farming	20,590 ^A	4.3	47,599 ^A	2.5	59,843	46.2	107,441	23.0	80,090
Potato farming	130 ^B	-27.8	90,899 ^B	27.2	347,797	76.7	438,696	63.5	279,813
Other vegetable (except potato) and melon farming	80 ^C	33.3	54,981 ^B	-16.7	84,582	..	139,562	33.4	99,455
Fruit and tree nut farming	F	F	F	F	F	F	F	F	F
Greenhouse, nursery and floriculture production	580 ^C	1.8	54,918 ^B	13.9	40,673	-15.7	95,591	-0.9	73,821
Other crop farming	5,880 ^A	7.3	59,119 ^C	7.9	13,855	-16.6	72,974	2.2	61,532
Animal production	29,220^A	-2.7	54,045^A	0.0	19,273	10.6	73,318	2.6	57,895
Beef cattle ranching and farming, including feedlots	23,990 ^A	-3.3	54,668 ^A	1.3	17,578	16.1	72,246	4.5	58,345
Dairy cattle and milk production	1,000 ^A	-6.5	29,004 ^A	-1.6	90,174	6.9	119,178	4.7	69,382
Hog and pig farming	490 ^B	-23.4	31,953 ^B	-44.3	16,647	-45.6	48,601	-44.8	16,682
Poultry and egg production	460 ^B	2.2	33,883 ^B	7.2	61,798	-17.1	95,681	-9.9	63,039
Other animal production	3,280 ^B	7.2	63,185 ^B	-3.8	4,404	..	67,588	0.0	56,445
Total	56,660^A	0.8	52,272^A	1.7	34,513	30.4	86,785	11.5	67,024

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

Farm type	2008								
	Average income of operators								
	Number of farm operators	Change 2008/2007	Off-farm income	Change 2008/2007	Net operating income	Change 2008/2007	Total income	Change 2008/2007	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
Crop production	7,250^A	6.0	43,538^A	-4.1	19,774	-7.2	63,312	-5.1	48,420
Oilseed and grain farming	490 ^B	4.3	49,212 ^A	-18.2	33,484	..	82,696	9.9	59,515
Potato farming	100 ^B	11.1	41,374 ^B	-9.3	50,584	-30.5	91,958	-22.3	60,839
Other vegetable (except potato) and melon farming	560 ^B	3.7	21,240 ^C	-4.0	13,733	-31.2	34,973	-16.9	25,590
Fruit and tree nut farming	3,240 ^A	8.0	41,070 ^A	-5.1	17,264	-18.9	58,335	-9.6	50,170
Greenhouse, nursery and floriculture production	1,170 ^A	2.6	52,525 ^B	-8.4	49,700	3.3	102,225	-3.1	63,362
Other crop farming	1,700 ^B	6.3	47,751 ^B	7.9	-148	..	47,602	4.4	38,165
Animal production	7,790^A	-7.7	51,626^A	-1.3	11,992	-15.7	63,617	-4.4	46,772
Beef cattle ranching and farming, including feedlots	3,920 ^A	-7.5	39,596 ^A	-7.7	-2,787	-59.3	36,809	-10.5	27,326
Dairy cattle and milk production	1,170 ^A	-7.9	38,496 ^A	-2.3	63,685	-5.5	102,181	-4.3	57,844
Hog and pig farming	90 ^A	-25.0	73,140 ^A	56.7	-19,691	-73.0	53,449	51.4	8,982
Poultry and egg production	1,210 ^B	-2.4	84,100 ^B	-12.5	50,230	27.5	134,330	-0.9	109,348
Other animal production	1,410 ^B	-10.8	66,815 ^C	24.0	-20,710	..	46,104	-8.4	40,127
Total	15,030^A	-1.6	47,728^A	-3.0	15,766	-9.4	63,494	-4.7	47,570

Table 7-1
Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues from \$10,000 to \$49,999

Farm type	2008								
	Average income of operators								
	Number of farm operators	Change 2008/2007	Off-farm income	Change 2008/2007	Net operating income	Change 2008/2007	Total income	Change 2008/2007	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
Crop production	41,550^A	-10.1	44,984^A	7.7	833	-49.8	45,817	5.5	42,680
Oilseed and grain farming	24,670 ^A	-12.0	45,859 ^A	3.5	1,696	-27.2	47,555	1.9	44,596
Potato farming	340 ^D	54.5	42,064 ^C	33.7	-677	74.8	41,387 ^E	43.9	F
Other vegetable (except potato) and melon farming	1,270 ^C	3.3	23,177 ^B	-6.6	633	-66.2	23,810	-10.8	21,732
Fruit and tree nut farming	2,690 ^B	-7.6	42,012 ^B	8.6	-1,300	..	40,713	6.3	38,012
Greenhouse, nursery and floriculture production	1,280 ^C	-16.3	39,451 ^B	12.1	-205	..	39,246	9.7	36,405
Other crop farming	11,320 ^A	-7.9	46,947 ^B	19.2	-356	..	46,591	15.9	42,848
Animal production	44,350^A	-3.2	46,128^A	7.8	-4,653	-1.5	41,475	8.6	37,745
Beef cattle ranching and farming, including feedlots	33,050 ^A	-5.3	45,125 ^A	5.8	-3,541	22.7	41,584	9.2	37,716
Dairy cattle and milk production	500 ^E	-20.6	F	F	5,759 ^E	-11.0	19,287 ^E	-5.1	F
Hog and pig farming	350 ^D	-48.5	29,943 ^A	14.7	-4,791	..	25,152	5.3	21,851
Poultry and egg production	820 ^C	-10.9	35,700 ^B	19.5	181	-78.7	35,881	16.8	33,020 ^E
Other animal production	9,610 ^A	10.6	52,764 ^B	9.8	-9,439	-53.5	43,324	3.4	39,997
Total	85,890^A	-6.7	45,574^A	7.8	-2,000	-38.1	43,575	6.7	40,131

Table 7-2
Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues from \$50,000 to \$99,999

Farm type	2008								
	Average income of operators								
	Number of farm operators	Change 2008/2007	Off-farm income	Change 2008/2007	Net operating income	Change 2008/2007	Total income	Change 2008/2007	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
Crop production	21,740^A	-4.2	38,909^A	-1.4	10,635	7.4	49,544	0.4	42,476
Oilseed and grain farming	15,400 ^A	-6.6	40,992 ^A	6.1	11,503	10.2	52,495	7.0	45,477
Potato farming	100 ^D	0.0	26,951 ^C	6.3	8,617	-16.0	35,568	-0.1	31,250
Other vegetable (except potato) and melon farming	480 ^C	-29.4	16,423 ^C	-24.6	10,309	2.6	26,732	-16.0	22,411
Fruit and tree nut farming	1,440 ^B	-6.5	36,662 ^B	2.5	4,745	-41.1	41,407	-5.5	36,525
Greenhouse, nursery and floriculture production	800 ^C	5.3	26,069 ^C	-23.3	3,851	8.9	29,920	-20.3	25,331
Other crop farming	3,520 ^B	12.1	37,054 ^B	-27.7	10,909	15.5	47,963	-20.9	38,757
Animal production	16,900^A	-3.2	33,350^A	8.7	3,083	3.4	36,433	8.2	28,493
Beef cattle ranching and farming, including feedlots	12,880 ^A	-2.4	34,059 ^A	9.2	4,045	7.8	38,104	9.0	29,825
Dairy cattle and milk production	820 ^C	-26.1	9,622 ^C	17.2	16,700	36.9	26,322	29.0	20,329
Hog and pig farming	380 ^C	11.8	28,305 ^C	10.0	-2,942	..	25,363	-14.5	17,462
Poultry and egg production	230 ^D	-39.5	40,566 ^D	72.0	9,734	62.5	50,300 ^E	70.0	46,213 ^E
Other animal production	2,590 ^B	6.1	37,385 ^C	-6.6	-5,702	4.9	31,683	-6.9	24,491
Total	38,640^A	-3.8	36,478^A	2.3	7,331	6.4	43,809	3.0	36,361

Table 7-3
Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues from \$100,000 to \$249,999

Farm type	2008								
	Average income of operators								
	Number of farm operators	Change 2008/2007	Off-farm income	Change 2008/2007	Net operating income	Change 2008/2007	Total income	Change 2008/2007	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
Crop production	28,210^A	-1.1	33,846^A	11.7	26,378	9.4	60,224	10.7	46,618
Oilseed and grain farming	21,750 ^A	-2.4	34,062 ^A	10.3	28,910	14.2	62,972	12.0	48,589
Potato farming	170 ^B	-5.6	18,692 ^A	-22.2	17,331	69.8	36,023	5.3	24,357
Other vegetable (except potato) and melon farming	850 ^C	14.9	18,747 ^C	5.0	12,457	-33.3	31,204	-14.6	23,587
Fruit and tree nut farming	1,570 ^A	9.0	38,702 ^C	2.5	13,751	-22.7	52,452	-5.6	44,066
Greenhouse, nursery and floriculture production	1,000 ^B	0.0	23,902 ^B	6.9	16,147	27.6	40,049	14.4	32,834
Other crop farming	2,890 ^A	-0.3	38,393 ^D	35.4	22,235	-7.3	60,628	15.8	46,008
Animal production	20,810^A	-4.0	26,420^B	16.2	18,231	-4.8	44,652	6.6	31,852
Beef cattle ranching and farming, including feedlots	11,930 ^A	-1.3	32,051 ^B	17.9	16,038	1.3	48,089	11.8	34,038
Dairy cattle and milk production	5,510 ^A	-6.5	12,307 ^B	2.4	27,237	-7.4	39,545	-4.5	28,149
Hog and pig farming	860 ^B	-11.3	21,308 ^C	3.8	14,352	2.9	35,661	3.4	21,032
Poultry and egg production	540 ^B	-5.3	29,091 ^B	-11.4	10,950	-34.8	40,040	-19.3	32,874
Other animal production	1,980 ^B	-7.5	33,179 ^D	30.4	10,178	-19.6	43,357	13.8	33,346
Total	49,030^A	-2.4	30,694^A	13.5	22,920	4.4	53,615	9.4	40,351

Table 7-4
Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, Canada — Gross operating revenues from \$250,000 to \$499,999

Farm type	2008								
	Average income of operators								
	Number of farm operators	Change 2008/2007	Off-farm income	Change 2008/2007	Net operating income	Change 2008/2007	Total income	Change 2008/2007	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
Crop production	18,700^A	4.0	31,756^A	2.8	54,085	8.6	85,841	6.4	59,526
Oilseed and grain farming	14,970 ^A	4.4	30,925 ^A	0.8	58,870	11.8	89,795	7.8	61,652
Potato farming	290 ^B	3.6	26,180 ^B	8.8	27,224	2.4	53,405	5.4	32,747
Other vegetable (except potato) and melon farming	490 ^C	16.7	31,313 ^B	39.6	25,645	-34.6	56,957	-7.6	39,768
Fruit and tree nut farming	780 ^B	0.0	37,700 ^C	-7.6	27,745	-34.4	65,444	-21.2	50,329
Greenhouse, nursery and floriculture production	790 ^B	2.6	36,727 ^B	18.3	20,729	-9.6	57,457	6.4	42,519
Other crop farming	1,400 ^B	0.7	35,812 ^B	14.5	51,242	9.4	87,055	11.4	63,590
Animal production	17,590^A	-6.8	25,079^B	-9.2	36,697	-1.6	61,775	-4.8	43,295
Beef cattle ranching and farming, including feedlots	4,410 ^A	-10.4	40,169 ^D	-12.9	28,979	-4.7	69,148	-9.6	49,745
Dairy cattle and milk production	9,730 ^A	-1.8	15,607 ^A	5.5	43,969	-5.9	59,576	-3.2	41,420
Hog and pig farming	1,240 ^B	-22.0	23,866 ^B	-21.2	18,039	-17.1	41,905	-19.5	24,357
Poultry and egg production	1,240 ^B	-16.8	31,970 ^B	-0.3	36,149	7.3	68,120	3.6	51,849
Other animal production	970 ^B	1.0	44,332 ^C	-17.6	23,007	..	67,339	11.0	45,970
Total	36,280^A	-1.5	28,521^A	-2.4	45,669	5.3	74,190	2.2	51,666

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

Farm type	2008								
	Average income of operators								
	Number of farm operators	Change 2008/2007	Off-farm income	Change 2008/2007	Net operating income	Change 2008/2007	Total income	Change 2008/2007	Total income adjusted for CCA
	number	percent	dollars	percent	dollars	percent	dollars	percent	dollars
Crop production	22,330^A	24.3	49,465^A	-0.7	146,897	31.5	196,362	21.6	130,772
Oilseed and grain farming	16,020 ^A	36.5	43,702 ^A	7.1	158,539	40.8	202,241	31.8	137,750
Potato farming	1,240 ^A	-1.6	60,389 ^A	11.8	154,013	34.1	214,402	27.0	130,703
Other vegetable (except potato) and melon farming	970 ^A	-4.0	53,470 ^A	-6.7	75,873	-12.7	129,343	-10.3	80,551
Fruit and tree nut farming	940 ^A	19.0	70,404 ^B	-2.7	110,824	-18.9	181,229	-13.3	137,009
Greenhouse, nursery and floriculture production	2,160 ^A	-3.1	74,442 ^A	-2.0	126,752	9.6	201,194	5.0	114,536
Other crop farming	990 ^B	5.3	50,538 ^C	-26.2	97,423	8.0	147,961	-6.7	96,689
Animal production	20,490^A	1.9	45,358^A	-3.6	91,736	-1.2	137,094	-2.0	88,042
Beef cattle ranching and farming, including feedlots	4,330 ^A	2.1	68,844 ^B	-8.0	105,310	18.1	174,154	6.2	125,790
Dairy cattle and milk production	8,330 ^A	3.1	27,584 ^A	2.8	97,008	0.4	124,592	0.9	76,585
Hog and pig farming	3,250 ^A	-5.8	33,691 ^A	2.4	19,923	-68.8	53,614	-44.6	-1,584
Poultry and egg production	3,880 ^A	9.6	59,625 ^A	-17.4	123,063	4.2	182,688	-4.0	136,196
Other animal production	700 ^B	-9.1	86,736 ^C	58.9	103,955	15.4	190,690	31.8	139,968
Total	42,830^A	12.6	47,500^A	-1.8	120,447	18.4	167,947	11.9	110,296

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

Farm type	2008						
	Operator total income group					Total	
	Under \$10,000	\$10,000 to \$29,999	\$30,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over		
Oilseed and grain farming							
Number of farm operators	number	6,910 ^A	12,935 ^A	15,815 ^A	22,760 ^A	11,615 ^A	70,035 ^A
Average off-farm income	\$	10,846 ^A	16,352 ^A	25,671 ^A	39,547 ^A	83,663 ^A	36,612 ^A
Average net operating income	\$	-25,262	4,415	14,019	30,487	88,472	26,072
Average total income	\$	-14,416	20,767	39,690	70,034	172,135	62,684
Potato farming							
Number of farm operators	number	105 ^D	135 ^D	215 ^E	205 ^D	115 ^E	775 ^C
Average off-farm income	\$	9,688 ^C	14,939 ^A	26,654 ^D	32,688 ^D	44,047 ^E	26,547 ^C
Average net operating income	\$	-19,457	5,168	14,138	33,898	112,051	27,275
Average total income	\$	-9,769	20,106	F	F	F	53,822
Other vegetable (except potato) and melon farming							
Number of farm operators	number	540 ^D	1,085 ^C	515 ^C	410 ^D	90 ^B	2,655 ^B
Average off-farm income	\$	4,336 ^D	13,126 ^C	21,516 ^B	34,879 ^C	93,734 ^B	19,088 ^B
Average net operating income	\$	-7,982	7,318	15,590	35,026	90,238	13,013
Average total income	\$	-3,646	20,444	37,106	69,905	183,972	32,101
Fruit and tree nut farming							
Number of farm operators	number	760 ^B	1,460 ^B	1,300 ^B	1,435 ^B	435 ^D	5,385 ^A
Average off-farm income	\$	7,493 ^B	16,971 ^A	28,831 ^A	50,206 ^A	111,962 ^A	34,964 ^A
Average net operating income	\$	-12,025	3,604	10,330	18,728	45,237	10,391
Average total income	\$	-4,532	20,575	39,162	68,934	157,199	45,355
Greenhouse, nursery and floriculture production							
Number of farm operators	number	525 ^D	845 ^C	645 ^C	720 ^C	185 ^C	2,920 ^B
Average off-farm income	\$	4,618 ^C	12,525 ^C	23,217 ^C	49,087 ^B	94,149 ^B	27,567 ^B
Average net operating income	\$	-5,499	7,316	16,605	19,818	67,158	14,012
Average total income	\$	-881	19,841	39,822	68,905	161,307	41,579
Other crop farming							
Number of farm operators	number	2,400 ^B	5,025 ^B	3,310 ^B	3,880 ^B	1,750 ^C	16,360 ^A
Average off-farm income	\$	8,251 ^C	17,163 ^A	30,831 ^A	50,433 ^A	163,544 ^C	42,173 ^B
Average net operating income	\$	-13,361	3,169	8,586	16,503	26,322	7,488
Average total income	\$	-5,110	20,332	39,417	66,937	189,866	49,661
Beef cattle ranching and farming, including feedlots							
Number of farm operators	number	10,690 ^A	16,785 ^A	13,885 ^A	12,925 ^A	4,940 ^A	59,225 ^A
Average off-farm income	\$	10,247 ^A	17,708 ^A	30,994 ^A	55,653 ^A	144,031 ^B	38,286 ^A
Average net operating income	\$	-20,345	2,467	8,372	13,935	48,507	6,076
Average total income	\$	-10,098	20,175	39,366	69,587	192,538	44,362
Dairy cattle and milk production							
Number of farm operators	number	1,105 ^C	2,480 ^B	3,710 ^A	4,625 ^A	1,500 ^B	13,415 ^A
Average off-farm income	\$	3,917 ^C	6,304 ^B	7,318 ^B	10,829 ^C	20,120 ^C	9,493 ^B
Average net operating income	\$	-11,039	14,863	32,705	59,151	131,527	45,994
Average total income	\$	-7,122	21,167	40,023	69,980	151,648	55,488
Hog and pig farming							
Number of farm operators	number	655 ^B	545 ^C	520 ^B	565 ^B	230 ^B	2,520 ^A
Average off-farm income	\$	8,808 ^B	13,016 ^B	18,451 ^B	27,072 ^B	33,093 ^C	18,004 ^A
Average net operating income	\$	-43,825	8,066	21,075	43,904	130,474	16,148
Average total income	\$	-35,017	21,082	39,526	70,976	163,567	34,152

See notes at the end of the table.

Table 8 – continued

Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, Canada ¹

Farm type	2008						
	Operator total income group						
	Under \$10,000	\$10,000 to \$29,999	\$30,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	Total	
Poultry and egg production							
Number of farm operators	number	300 ^C	555 ^C	750 ^C	945 ^B	475 ^C	3,030 ^B
Average off-farm income	\$	6,815 ^C	14,050 ^B	24,439 ^C	29,623 ^B	48,577 ^B	26,184 ^A
Average net operating income	\$	-14,799	4,992	15,887	41,360	114,959	33,984
Average total income	\$	-7,984	19,042	40,326	70,983	163,537	60,167
Other animal production							
Number of farm operators	number	3,310 ^B	3,800 ^B	2,570 ^B	2,925 ^B	1,405 ^C	14,005 ^A
Average off-farm income	\$	8,744 ^C	20,103 ^B	33,278 ^A	63,098 ^A	207,486 ^B	47,611 ^B
Average net operating income	\$	-24,134	-1,583	5,516	4,861	-2,872	-4,391
Average total income	\$	-15,391	18,520	38,794	67,958	204,614	43,221
Total							
Number of farm operators	number	27,310 ^A	45,665 ^A	43,240 ^A	51,390 ^A	22,730 ^A	190,335 ^A
Average off-farm income	\$	9,408 ^A	16,505 ^A	26,558 ^A	43,222 ^A	105,600 ^A	35,625 ^A
Average net operating income	\$	-20,794	3,776	12,944	26,312	72,317	16,602
Average total income	\$	-11,387	20,282	39,502	69,534	177,916	52,227

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

Table 9-1

Average total income of farm operators by quintile, unincorporated sector by province ¹

Province	2008					
	Quintiles					
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	Total
	dollars					
Canada	-4,614	23,303	39,724	61,359	141,364	52,227
Newfoundland and Labrador	7,544	24,094	39,153	55,814	114,965	48,326
Prince Edward Island	-7,986	18,543	31,637	48,967	101,460	38,691
Nova Scotia	-8,548	19,145	32,347	48,826	103,871	39,190
New Brunswick	-871	18,633	30,550	45,821	103,826	39,556
Quebec	-3,557	20,976	34,655	51,879	107,351	42,259
Ontario	-3,339	23,231	39,452	60,500	129,093	49,790
Manitoba	-10,294	18,430	33,151	53,680	115,402	42,055
Saskatchewan	-4,068	25,364	41,779	63,445	143,719	54,053
Alberta	-2,039	27,727	46,479	73,113	181,281	65,321
British Columbia	-13,117	16,942	33,467	53,135	125,656	43,445

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

Table 9-2
Average total income of farm operators by quintile, unincorporated sector by farm type, Canada ¹

Farm type	2008					Total
	Quintiles					
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
Crop production	214	27,162	44,621	67,304	150,903	58,035
Oilseed and grain farming	1,291	31,015	49,323	72,817	159,021	62,684
Potato farming	-5,043	26,413	F	F	F	53,822
Other vegetable (except potato) and melon farming	-4,092	F	24,151 ^E	35,041	88,701	32,101
Fruit and tree nut farming	556	22,331	36,321	55,644	111,076	45,355
Greenhouse, nursery and floriculture production	374	18,125	32,396	52,223	104,179	41,579
Other crop farming	-583	20,412	34,614	54,528	139,269	49,661
Animal production	-8,993	19,592	34,951	54,743	129,891	46,047
Beef cattle ranching and farming, including feedlots	-8,046	18,709	32,767	51,345	127,022	44,362
Dairy cattle and milk production	7,561	32,115	46,720	66,810	123,710	55,488
Hog and pig farming	-49,116	13,746	32,178	52,525	118,859	34,152
Poultry and egg production	3,153	29,363	48,509	71,403	147,237	60,167
Other animal production	-19,818	13,349	29,061	51,461	141,102	43,221
Total	-4,614	23,303	39,724	61,359	141,364	52,227

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

Data sources and methodology

The following information should be used to ensure a clear understanding of the basic concepts that define the data provided in this product, of the underlying methodology of the survey, and of key aspects of the data quality. This information will provide you with a better understanding of the strengths and limitations of the data, and of how they can be effectively used and 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 unincorporated 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 T1 General—Income Tax and Benefit Return which provides the source of all income (wages and salaries, net off-farm self-employment income, investment income, pension income, government social transfers and other off-farm income). This form serves as a source of off-farm income statistics. Data from the Canada Child Tax Benefit File supplement data on off-farm income.
- a statement of Farming Income and Expenses of the farm operation. Taxfilers may elect to use the form⁴ T2042—Statement of Farming Activities provided by CRA in the Farming Income Tax Guide or their own statement to report detailed revenue and expense data.
- a statement for the 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

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/AgrilInvest-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/AgrilInvest-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.

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 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.

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.

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).

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.

Off-farm income

Items in total operator's off-farm income are estimated using the same approach as in the case of farm items except that the "weight" is not multiplied by the partnership share of the entity. However, the weight of entities involved in more than one farm is divided by the number of occurrences. These procedures also take into account corporations that do not provide the social insurance number of shareholders on their tax return. The calculated weighted off-farm income items are summed by domain to produce the total off-farm income items. These procedures take into account the possibility that the sampled records reporting farm income could include sales that should not be considered as agricultural sales.

For statistical purposes, the estimates presented in the publication cover farm operators of one or more unincorporated farms (with total farm operating revenues equal to or greater than \$10,000) or incorporated farms (with total farm operating revenues of \$25,000 and over).

Data for the three territories are excluded. Data for non-farmers, as defined in the section Data quality, concepts and methodology — Glossary, are also excluded.

Data confidentiality

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. Each estimated number of farm operators is rounded to base 10. This method preserves the confidentiality of the data, without jeopardizing the quality of the actual estimates.

Reference period

The series on farm operators contained in this data product are based on the 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, off-farm income, total income and total income adjusted for capital cost allowance of farm operators. The estimates are produced at different aggregation levels such as province, type of farm and revenue class. (More detailed definitions of variables and other concepts can be found in the section Data quality, concepts and methodology — Glossary at the end of this document.)

Operating revenues: agricultural sales, program payments and insurance proceeds as well as custom work and machine rental, rental income and miscellaneous revenues. (Inter-farm sales are included in these revenues.)

Operating expenses: the business costs incurred by a farm operation in the production of agricultural commodities. (Inter-farm purchases are included in these costs but capital cost allowance is excluded.)

Net operating income: the profit or loss of the farm operation measured by total operating revenues minus total operating expenses, excluding capital cost allowance, the value of inventory adjustments and other adjustments for tax purposes.

Off-farm income: the sum of six sources of income: wages and salaries, net off-farm self-employment income, investment income, pension income, government social transfers (excluding pension amounts) and other off-farm income.

Total income: the sum of net operating income and off-farm income of incorporated or unincorporated farmers involved in one or more farm operations.

Total income adjusted for capital cost allowance: the sum of net operating income adjusted for capital cost allowance (e.g., net operating income minus capital cost allowance) and off-farm income of incorporated or unincorporated farmers involved in one or more farm operations.

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 market income and net market income adjusted for capital cost allowance (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."

Variables for which a c.v. cannot be calculated have been handled in a similar manner.¹

Non-sampling error measures

The exact population value is aimed at or desired by both a sample survey as well as a census. We say the estimate is accurate if it is near this value. Although this value is desired, we cannot assume that the exact value of every unit in the population or sample can be obtained and processed without error. Any difference between the expected value and the exact population value is termed the bias. Systematic biases in the data cannot be measured by the

1. The c.v. for the variables total income and total income adjusted for capital cost allowance cannot be evaluated. Total income is the sum of off-farm income and net operating income and is calculated in two different steps.

probability measures of sampling error as previously described. The accuracy of a survey estimate is determined by the joint effect of sampling and non-sampling errors.

However, in the context of this survey of administrative tax records, no measures of the non-sampling errors have been developed.

Data limitations

Users of data from the 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 differentiation between a farmer and a non-farmer is not always evident. For example, one may not be able to identify individuals whose farm income comes from a crop share agreement based on the information provided on the tax return. They are considered farmers even though they are not involved in a farming operation.
- iii) The estimates are slightly altered by the confidentiality method used. Each estimated number of farms and farm operators is randomly rounded and then, the estimates of the other variables are adjusted by a variable factor.
- iv) Under the *Income Tax Act*, taxfilers can report on a cash or accrual basis. This may result in some distortions when making year-to-year comparisons.
- v) The imputation of missing values may affect the accuracy of the tabulations.

Comparability of data and related sources

Comparisons of the 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.

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.

- The definition of a farm was expanded in 1995 to include operations that produced only Christmas trees. Prior to the 1995 taxation year, only farms that produced Christmas trees as well as other agricultural products were included in the estimates. Operations that produced only Christmas trees are also included in the AES series since 1997.
- Starting in 2000, the total wages and salaries in the statistical series on off-farm operator income includes tax-exempt employment income earned on an Indian reserve.
- Starting in 2000, only Registered Retirement Savings Plan (RRSP) income of people aged 65 or older is included in the statistical series on off-farm operator income. RRSP income is part of other off-farm income.
- The comparability of other off-farm income and program payments and insurance proceeds estimates is affected by the replacement of the former Canadian Agricultural Income Stabilization (CAIS) program by AgriStability and AgrilInvest programs.

Payments received from the AgrilInvest Kickstart Program and withdrawals from AgrilInvest account (Fund 2)—which contains government contributions and interest earned on both Fund 1 and Fund 2—by unincorporated operators are included in other off-farm income while CAIS payments¹ and AgriStability payments are included in program payments and insurance proceeds. Wind-down payments from Net Income Stabilization Account (NISA)² (taxable amounts paid out of NISA Fund 2 account) received by unincorporated operators are also included in other off-farm income.

Payments from AgriStability, AgrilInvest, CAIS and NISA to incorporated operators are included in program payments and insurance proceeds. (For more details, also refer to the “Program payments and insurance proceeds” item in the section Data quality, concepts and methodology — Glossary.)

With the introduction of the North American Industry Classification System (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.

1. 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.
2. Rules to wind down NISA accounts required producers to withdraw all their funds prior to March 31, 2009.

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 operators included in the domain. A domain is defined as a region, a type of farm, a revenue class, a combination of these variables, etc.

Capital cost allowance (CCA): A tax term for depreciation used to define the portion of the cost of the depreciable property, such as equipment and buildings, that is tax-deductible. After the calculation of the capital cost allowance, farmers may deduct any amount up to the maximum allowable.

The estimated amount of CCA claimed by farm operators is shown in certain tables of the publication. Net market income adjusted for CCA and total income adjusted for CCA are also shown in certain tables.

Depreciation: The loss in value of an asset over its estimated life due to wear and tear and obsolescence. (For tax purposes, depreciation is represented by the capital cost allowance, i.e., an amount deducted from income to account for annual depreciation costs at a rate specific to the depreciable capital item.)

Farm operations: Unincorporated farms with gross operating revenues of \$10,000 or more, and incorporated farms with sales of \$25,000 or more, for which 50% or more of their sales come from agricultural activities.

Farm type (classification): The farm type classification is based on the percentage of the sales of the major commodity or commodity group. For example, to be classified as a hog and pig farming operation, 50% or more of the farm's agricultural sales must come from the sale of hogs. A farm with less than 50% of sales from hogs is not classified as a hog and pig farming operation.

Farm types are based on the North American Industry Classification System (NAICS). NAICS divides establishments in the agriculture sector in two subsectors: crop production and animal production.

Crop production (NAICS code 111): This subsector comprises establishments, such as farms, orchards, groves, greenhouses and nurseries, primarily engaged in growing crops, plants, vines, trees and their seeds (excluding those engaged in forestry operations). Industries have been created taking into account input factors, such as suitable land, climatic conditions, type of equipment, and the amount and type of labour required. The production process is typically completed when the raw product or commodity grown reaches the "farm gate" for market, that is, at the point of first sale or price determination. 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 111219):** This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing vegetables and melons. Establishments primarily engaged in producing vegetable and melon seeds, except seed potatoes, and vegetable and melon bedding plants are also included in this industry.
- **Fruit and tree nut farming (NAICS code 1113):** This industry group comprises establishments primarily engaged in growing fruit and nuts.
- **Greenhouse, nursery and floriculture production (NAICS code 1114):** This industry group comprises establishments primarily engaged in growing crops of any kind under cover, growing nursery crops and growing flowers. “Under cover” includes in greenhouses, cold frames, cloth houses, and lath houses. The crops grown are removed at various stages of maturity.
- **Other crop farming (NAICS code 1119):** This industry group comprises establishments, not classified to any other industry group, primarily engaged in growing crops, such as tobacco, peanuts, sugarbeets, cotton, sugar cane, hay, agave, herbs and spices, mint, hops, and hay and grass seeds. Combination crop farming and the gathering of maple sap are included in this industry group.

Animal production (NAICS code 112): This subsector comprises establishments, such as ranches, farms and feedlots, primarily engaged in raising animals, producing animal products and fattening animals. Industries have been created taking into account input factors such as suitable grazing or pasture land, specialized buildings, type of equipment, and the amount and type of labour required. An establishment is classified to a NAICS industry or a national level industry within this subsector provided that 50% or more of the establishment’s agricultural production consists of the products of that industry. Establishments with 50% or more in animal production and with no one product or family of products of an industry accounting for 50% of the production are treated as combination animal farms and classified to 11299, All other animal production.

For the purpose of this publication, the **Animal production** subsector is divided in five different farm types:

- **Beef cattle ranching and farming, including feedlots (NAICS code 112110):** This Canadian industry comprises establishments primarily engaged in raising and fattening cattle. The raising of cattle for dairy herd replacements is also included in this industry. (Exclusion[s]: Establishments primarily engaged in milking dairy cattle [Dairy cattle and milk production].)
- **Dairy cattle and milk production (NAICS code 112120):** This Canadian industry comprises establishments primarily engaged in milking dairy cattle. (Exclusion[s]: Establishments primarily engaged in: raising, feeding or fattening cattle [Beef cattle ranching and farming, including feedlots]; raising dairy herd replacements [Beef cattle ranching and farming, including feedlots]; milking goats [Goat farming]. For farms involved in dairy cattle and milk production, the rule of 50% or more is altered slightly—only 40% or more of agricultural sales are derived from the sale of dairy products and 10% or more from raising and selling dairy cattle.)
- **Hog and pig farming (NAICS code 112210):** This Canadian industry group comprises establishments primarily engaged in raising hogs and pigs.
- **Poultry and egg production (NAICS code 1123):** This industry group comprises establishments primarily engaged in breeding, hatching and raising poultry for meat or egg production. (Up to taxation year 2000, hatcheries are not included in the Taxation Data Program [TDP] estimates.)

- **Other animal production (NAICS code 112A):** NAICS code 112A, which has been created by the Agriculture Division of Statistics Canada, is a combination of the two following industry groups: Sheep and goat farming (NAICS code 1124) and Other animal production (NAICS code 1129). The first industry group comprises establishments primarily engaged in raising sheep and goats, and feeding or fattening lambs. The second industry group comprises establishments, not classified to any other industry group, primarily engaged in raising animals, such as bees, horses and other equines, rabbits and other fur-bearing animals, llamas, deer, worms, crickets, laboratory animals and companion animals, for example dogs, cats, pet birds and other pets. The production of animal products, such as honey and other bee products, is also included. Establishments primarily engaged in raising a combination of animals, classified in other industries with no one predominating, are also included in this industry group. (Aquaculture [NAICS code 1125], which became part of the agriculture sector under NAICS, is not included in the TDP estimates.)

(Consult Appendix I to obtain a complete set of farm types available in the TDP.)

Incorporated sector: All corporations classified as engaging in farming activity (50% or more of their sales come from agricultural activities) that reported total sales of \$25,000 and over on their Canada Revenue Agency (CRA) T2 Corporation—Income Tax Return.

Net market income adjusted for capital cost allowance (CCA): Total operating revenues minus total operating expenses including capital cost allowance minus net program payments.

Net operating income: The profit or loss of the farm operation measured by total operating revenues minus total operating expenses, excluding capital cost allowance, the value of inventory adjustments and other adjustments for tax purposes.

In some tables, net operating income is presented as the sum of the two following components:

- **net program payments:** program payments and insurance proceeds after deducting stabilization levies or fees (government levies).
- **net market income:** total operating revenues minus total operating expenses minus net program payments.

Non-farmer: Taxfilers who, under the *Income Tax Act*, are allowed to file a Statement of Farming Income and Expenses to CRA but are not considered farmers for our purposes. For example, taxfilers who report 100% of their farm income from the following sources of operation are considered out-of-scope: Wood (including stumpage fees) and horse racing. Prior to the 1995 taxation year, taxfilers who reported 100% of their farm income from the sale of Christmas trees were also considered out-of-scope.

Off-farm income: The sum of six sources of income:

- **wages and salaries:** the sum of gross wages and salaries before deductions (including commission income) as per T4 slips, and other employment income such as tips and gratuities. Starting in 2000, the total wages and salaries in the statistical series on off-farm operator income includes tax-exempt employment income earned on an Indian reserve.
- **net off-farm self-employment income:** business income, professional income, commission income and fishing income, on a net basis. The net income is the amount reported after expenses and costs are deducted from the gross income.
- **investment income:** the sum of net rental income, net limited partnership income, the amount of dividends actually received from taxable Canadian corporations, and interest and other investment income.
- **pension income:** Old Age Security pension, Canada or Quebec Pension Plan benefits, other pensions and superannuation, and net federal supplements. Starting in 2007, spouses or common-law partners may jointly elect to split pension income. To avoid double-counting, the amount reported by the pension transferee is not included in the estimates, as the full pension amount has been reported by the pensioner.

- **government social transfers (excluding pension amounts):** Employment Insurance benefits, Workers' compensation benefits, social assistance payments, Canada Child Tax Benefit and Universal Child Care Benefit. The Canada Child Tax Benefit (CCTB) program, which started in July 1998 in support of the National Child Benefit initiative, replaces the previous Child Tax Benefit (CTB) program. The CTB was introduced in January 1993, replacing a system of universal family allowances and child tax credits. The Universal Child Care Benefit (UCCB) program for children under 6 years of age was introduced in July 2006.
- **other off-farm income:** taxable amount of support payments received, items reported on line 130 of the T1 tax return such as scholarships, fellowships and bursaries, lump-sum payments from pensions and deferred profit-sharing plans received when leaving a plan, retiring allowances (severance pay), wind-down payments from Net Income Stabilization Account (NISA) received by unincorporated operators, payments received from the AgriInvest Kickstart Program and withdrawals from AgriInvest account (Fund 2) by unincorporated operators, and other income (such as registered education savings plan income and training allowances). Registered retirement savings plan (RRSP) income is also included. Starting in 2000, only RRSP income of people aged 65 or older is included in the statistical series on off-farm operator income.

In this publication, total income (farm and off-farm income) for operators applies to both unincorporated and incorporated farm operators.

Operating expenses: The business costs incurred by a farm operation in the production of agricultural commodities. Inter-farm purchases are included in these costs but capital cost allowance is excluded. Some expense items are reported at net cost (for example, property taxes, interest, and fuel are net of rebates that were applied to the farming operation).

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

Program payments and insurance proceeds: income from the following six sources:

- provincial stabilization programs.
- federal and provincial Business Risk Management and disaster assistance programs such as the Agricultural Income Disaster Assistance (AIDA) Program in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; the Canadian Farm Income Program (CFIP) in Saskatchewan, Manitoba, Nova Scotia, Newfoundland and Labrador, New Brunswick, Prince Edward Island, and Quebec; the Whole Farm Insurance Pilot (WFIP) Program in British Columbia; the Farm Income Disaster Program (FIDP) in Alberta; the Ontario Whole Farm Relief Program (OWFRP) and the Ontario Farm Income Disaster Program (OFIDP) in Ontario; the Canadian Agricultural Income Stabilization (CAIS) program¹ 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.
- insurance proceeds from programs (private and government) for crops and livestock due to adverse weather conditions, disease or other reasons.

1. 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.

Exclusions: Payments received from the AgriInvest Kickstart Program and withdrawals from AgriInvest account (Fund 2)—which contains government contributions and interest earned on both Fund 1 and Fund 2—by unincorporated operators are included in other off-farm income while CAIS payments and AgriStability payments are included in program payments and insurance proceeds. Wind-down payments from NISA² (taxable amounts paid out of NISA Fund 2 account) received by unincorporated operators are also included in other off-farm income.

Payments from AgriStability, AgriInvest, CAIS and NISA to incorporated operators are included in program payments and insurance proceeds.

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

2. 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.

Quintile: Any of the four values that divide the units of a frequency distribution into five classes each containing the fifth (20%) of the total number of units such that the values corresponding to the units in the first class are less than the first quintile, those in the second class are greater than the first quintile and less than the second quintile, and so on throughout. Quintile can also refer to each of the five classes that were created.

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

Total income: The sum of net operating income and off-farm income of incorporated or unincorporated farmers involved in one or more farm operations.

Total income adjusted for capital cost allowance (CCA): The sum of net operating income adjusted for capital cost allowance (e.g., net operating income minus capital cost allowance) and off-farm income of incorporated or unincorporated farmers involved in one or more farm operations.

Unincorporated sector: Individual taxfilers who reported positive gross farm income or non-zero net farm income on their CRA T1 General—Income Tax and Benefit Return. Those taxfilers who are considered non-farmers for our purposes are excluded. For purposes of statistical tabulations, unincorporated farms with total operating revenues below \$10,000 are also excluded.

Appendix I

List of farm types

Text table 1

List of farm types available in the 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.

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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