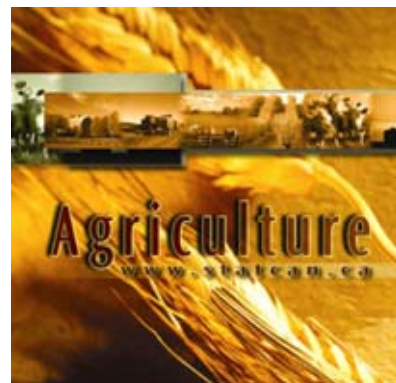


Catalogue no. 21-207-X

# Statistics on Income of Farm Families

2008



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Statistics Canada  
Agriculture Division  
Whole Farm Data Projects Section

# Statistics on Income of Farm Families

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# User information

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## Symbols

The following standard symbols are used in Statistics Canada publications:

- . not available for any reference period
- .. not available for a specific reference period
- ... not applicable
- 0 true zero or a value rounded to zero
- 0<sup>s</sup> value rounded to 0 (zero) where there is a meaningful distinction between true zero and the value that was rounded
- P preliminary
- r revised
- x suppressed to meet the confidentiality requirements of the *Statistics Act*
- E use with caution
- F too unreliable to be published
- \* significantly different from reference category ( $p < 0.05$ )

## Notes

Throughout this publication:

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

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

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# Highlights

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The estimates presented in this publication cover farm and off-farm income of farm families operating a single unincorporated farm with total operating revenues of \$10,000 and over. The estimates are derived from income tax returns produced by taxfiling members of farm families.

## 2008 Overview

- In 2008, the average total income of Canadian farm families was \$100,031, up 6.8% from 2007, according to data from personal income tax returns. After adjustment for capital cost allowance (CCA), their average total income rose 6.5% to \$85,156.
- The growth in farm families' average total income in 2008 reflects increases in both average total income from off-farm sources and average net farm operating income. Off-farm income accounted for 78.5% of their total income, down 1.8 percentage points from 2007. It was the first time since 2001 that the proportion of off-farm income was down, and as a result, the proportion of farm-derived income rose.
- Average off-farm income totalled \$78,475 in 2008, up 4.3% from 2007, reflecting growth in most of its major components. Other off-farm income (+17.7%) posted the largest gain relative to 2007, followed by investment income (+7.2%), pension income (+5.0%) and income from off-farm employment (+3.3%). Only government social transfers shrank (-1.0%). Average net farm operating income rose 16.6%, as average net market income continued to recover in 2008.

It is important to note that not all farm family 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 jumped 66.2% to \$14,532 in 2008, comparable to the levels observed before the bovine spongiform encephalopathy (BSE) crisis. As in 2007, the main factor behind the increase was the rise in average revenues from grain and oilseed sales. Higher revenues from net cash advances, custom work and machine rental, poultry and egg sales, and forage crop sales also contributed to the advance in average net market income. However, the growth in average net market income was moderated by lower average hog revenues and higher average operating expenses. Average operating expenses rose in the wake of higher crop expenses (namely fertilizer and lime, and pesticides), net fuel expenses for machinery, truck and auto, feed, supplement, straw and bedding expenses, and general expenses.
- Average net program payments to farm families dropped 27.9% to \$7,023 in 2008. This decline was partly attributable to an improvement in oilseed and grain prices.

## Income of farm families by farm type

- The average total income of families specializing in oilseed and grain farming grew 11.8% to \$114,855 in 2008. This gain was the result of a 5.2% increase in average off-farm income and a 32.6% increase in average net farm operating income, which rose for the third consecutive year. As was the case in 2007, average net farm operating income climbed, 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 canola, wheat, barley and grain corn, average net market income of these families more than doubled, rising from \$13,713 in 2007 to \$28,784 in 2008. Higher oilseed and grain prices and a good harvest helped these families to cope with rising input costs.



- Revenues from grains and oilseeds benefited from higher prices. On average, grain and oilseed prices remained well above the 2007 levels, as strong demand and tight world supplies continued to drive prices upward in the first part of 2008. Subsequently, prices retreated from their summer peaks, as global stocks were partially replenished by increased production.
- While grain and oilseed producers and their families continued to benefit from strong grain and oilseed prices, many livestock producers and their families, notably those in the beef cattle and hog sectors, continued to face serious challenges arising from high input costs and reduced livestock prices due largely to the strong Canadian dollar vis-à-vis its American counterpart in the first part of 2008. Furthermore, they faced market access challenges such as the mandatory Country-of-Origin Labelling (COOL) regulations<sup>1</sup> in the United States, which created uncertainties in the livestock exports.
- The average total income of families primarily engaged in beef cattle farming rose 3.4% to \$86,452 in 2008, reflecting gains in both average net farm operating income and average off-farm income. Struggled with a strong dollar and increasing feed costs, these families experienced a net market income loss for the sixth consecutive year, but the loss continued to shrink and went from \$4,459 on average in 2007 to \$2,969 in 2008. Combined with a 1.6% increase in average net program payments, the improvement in average net market income contributed to push average net farm operating income of these families up 29.8% from 2007 to \$7,211. Average off-farm income of these families rose 1.5%.
- Combined with average operating expenses that remained virtually unchanged, higher average revenues from grains and oilseeds, forage crops, and custom work and machine rental, supported the improvement in these families' average net market income. Average operating expenses remained relatively stable, as decreases in cattle purchases and custom work and machine rental expenses outpaced increases in feed and net fuel expenses.
- After rebounding slightly in 2007, the average total income of families running a hog and pig farm edged down 3.1% to \$75,772 in 2008, as the 8.6% rise in average off-farm income could not compensate for the 22.7% decline in average net farm operating income. Largely hit by increased production costs, in particular feed grain costs, and market uncertainty, these families saw their average net market income drop from an average loss of \$11,581 in 2007 to a loss of \$37,688 in 2008. Other factors in the rise of average operating expenses were crop expenses, net interest expenses, miscellaneous expenses, net fuel expenses, marketing expenses and hog purchases. Average revenues from hog sales registered by families specialized in hog production increased 6.4% but this trend does not reflect the trend observed for total revenues from hog sales, which went down 14.4%.<sup>2</sup>
- 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.

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 families with revenues of \$10,000 to \$249,999 (-27.0%) than in the number of farm families with revenues of \$250,000 and over (-11.8%).

- Rising input costs, due partly to higher feed grain prices and market uncertainty, and soft slaughter prices continued to squeeze profit margins of families in the hog sector in 2008. The cost-price squeeze faced by these families 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.<sup>3</sup> 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 Program<sup>4</sup> 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.<sup>5</sup>
- Average net program payments to families in the hog sector were up 47.6% from 2007 to \$60,347.
- Families running a poultry and egg farm and those running a dairy farm posted an increase in average total income of 7.6% (to \$119,004) and 5.8% (to \$111,855), respectively. In both cases, advances in average net farm operating income and average off-farm income contributed to the gain. As in 2007, average net farm operating income advanced, as prices in supply-managed commodities increased to help cover mounting production costs.
- As in the case of families operating a hog and pig farm, average total income declined for families engaged in other vegetable (except potato) and melon farming (-5.1%), potato farming (-2.9%), and greenhouse, nursery and floriculture production (-0.9%) in 2008. Families specializing in other vegetable and melon farming saw decreases in both average net farm operating income and average off-farm income. The decline in the average total income was due to lower average net farm operating income for families specializing in potato farming and to lower average off-farm income for families specializing in greenhouse, nursery and floriculture production.

#### **Income of farm families by farm typology group**

- Families operating a business-focused farm (i.e., a small, medium-size, large or very large farm) averaged \$126,097 in total income, up 7.1%, while farm families on a pension, lifestyle or low-income farm earned \$82,217 on average, up 5.5%.
- Farm families in all farm typology groups saw their average total income increase in 2008, with families operating a medium-size farm enjoying the biggest gain. Their average total income grew 10.7% to \$119,415 in 2008. Increases in both average net market income (+40.0%) and average off-farm income (+12.2%) compensated for the 39.6% drop in average net program payments.

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3. Source: Statistics Canada, Hog Statistics, Catalogue no. 23-010, 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.

Text table 1

**Average total income of farm families and its components by farm typology group, Canada, 2008**

	Off-farm <sup>1</sup> income	Net <sup>2</sup> operating income	Net program payments	Net market income	Total income
dollars					
Pension farms	66,091	9,237	3,574	5,663	75,328
Lifestyle farms	124,224	-6,614	1,567	-8,182	117,609
Low-income farms	25,373	2,036	6,794	-4,758	27,409
Small farms	90,184	9,203	4,501	4,703	99,387
Medium farms	84,571	34,844	8,058	26,785	119,415
Large farms	58,788	66,584	11,525	55,059	125,372
Very large farms	64,935	126,087	36,742	89,345	191,021
<b>Total</b>	<b>78,475</b>	<b>21,555</b>	<b>7,023</b>	<b>14,532</b>	<b>100,031</b>
percent change from 2007 to 2008					
Pension farms	5.4	10.5	-35.8	102.7	6.0
Lifestyle farms	3.2	-14.5	-19.5	-5.9	2.7
Low-income farms	4.9	-22.2	-20.7	20.0	2.2
Small farms	4.2	26.8	-22.5	223.2	5.9
Medium farms	12.2	7.3	-39.6	40.0	10.7
Large farms	-0.5	4.9	-46.2	31.0	2.3
Very large farms	-13.7	10.2	-18.4	28.7	0.7
<b>Total</b>	<b>4.3</b>	<b>16.6</b>	<b>-27.9</b>	<b>66.2</b>	<b>6.8</b>

1. Excluding taxable capital gains.

2. Excluding capital cost allowance.

- Families operating a pension farm or a small farm had advances in average total income of 6.0% and 5.9%, respectively. In both cases, increases in average net market income and average off-farm income offset the decline in average net program payments.
- After posting increases in average total income that exceeded the national average in 2007, families operating a large or a very large farm experienced more modest gains in average total income in 2008. For families operating a large farm, average total income rose 2.3% to \$125,372, as a 31.0% jump in average net market income overrode declines in average off-farm income (-0.5%) and average net program payments (-46.2%). Families operating a very large farm were in a similar situation, as their average total income edged up just 0.7%, as a 28.7% increase in average net market income offset decreases in average off-farm income (-13.7%) and average net program payments (-18.4%).
- Families operating a very large farm decreased their dependence upon off-farm income by 5.7 percentage points from 2007. The proportion of average total income derived from off-farm sources fell from 39.7% in 2007 to 34.0% in 2008.
- The second largest decrease in off-farm income share was posted by families operating a small-size farm. Off-farm income accounted for 90.7% of their total income in 2008, a decrease of 1.6 percentage points from 2007. The share of income as a percentage of total income also went down for families operating a large farm (-1.3 percentage points to 46.9%) and for families operating a pension farm (-0.5 percentage points to 87.7%). The share increased for all other farm typology groups.

**Income of farm families by province**

- In 2008, the average total income of farm families was up in every province, except in British Columbia (-4.8%) and in New Brunswick (-0.6%). The only provinces whose growth rates for average total income were above the national average were Saskatchewan (+11.9%) and Newfoundland and Labrador (+9.3%).

- Saskatchewan's 11.9% growth in average total income between 2007 and 2008 topped Alberta's and Manitoba's gains of respectively 6.0% and 5.7%. High grain and oilseed prices helped families in the Prairies to cope with rising input costs. Average net market income more than doubled (+105.7%) in Saskatchewan. It increased 94.9% in Manitoba and 84.2% in Alberta. Higher average off-farm income, especially in Saskatchewan, also contributed to the rises in average total income.
- As a result of that growth, Saskatchewan's farm families moved up to third place in average total income. Ontario's farm families remained second, as their average total income climbed 6.2% to \$99,262. Alberta's farm families continued to head the list with an average total income of \$122,845. For a second consecutive year, they were, on average, the only farm families whose average total income surpassed the national average.

## Notes to users

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Starting with reference year 2008, Statistics Canada has made some changes to the concepts around the Low Income Measures (LIM). These changes relate to the accounting unit utilized, the unit of analysis and the equivalence scale. Historical data in the Taxation Data Program (TDP) have been revised using the new LIMs. The changes to the concepts around the LIMs resulted in a shift from small- and medium-size farms (families) to low-income farms (families). To obtain more information on the conceptual changes around the LIMs, users may refer to Appendix 1—Farm Typology.

**Statistics on Income of Farm Families** is a Statistics Canada (StatCan) publication that puts into perspective the financial data derived from the Taxation Data Program. This publication is complemented by two publications: **Statistics on Income of Farm Operators** (Catalogue no. 21-206-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 Families** covers the 2008 reference year but it also provides some historical perspective by displaying farm and off-farm income data for farm families back to 2004.

Farm families refer to those involved in a single unincorporated farm 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 tables 1-1 to 1-11, in tables 2-1 to 2-11, in tables 3-1 to 3-3, in tables 4-1 to 4-3, and in tables 5-1 to 5-11.
- The capital cost allowance obtained from the income tax returns does not correspond to the economic depreciation used in the net farm income accounts published in **Net Farm Income – Agriculture Economic Statistics (AES)** (Catalogue no. 21-010-X).<sup>1</sup> 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.
- Starting with reference year 2006, the TDP uses new farm typology definitions to categorize farms into farm typology groups. Historical data have been revised using the new farm typology definitions. There have been two major changes to Canada’s typology definitions. First, the pension group now includes only families with small

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.

farms (\$10,000 to \$99,999 in gross revenues) and medium-size farms (\$100,000 to \$249,999 in gross revenues). And secondly, the low-income group is now defined using Statistics Canada's low-income measures (LIMs) and includes only families with small- and medium-size farms. Changes to size categories have also been made.

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

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

# Introduction

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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.<sup>1</sup>

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

To respond to the demand, the Agriculture Division initiated the Taxation Data Program (TDP) in the early 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. However, it covered only the off-farm income of farm operators and not the off-farm income of farm families. In order to produce off-farm income statistics for farm families, there was a need to identify the family members of the operators, along with their off-farm income.

A viable source to provide the missing family income variables was the Tax Family System, which was developed by Income Statistics Division<sup>2</sup> in the early 1980s to group families using tax records. So, in 1989, initial strides were undertaken by Agriculture Division to evaluate the feasibility of linking both projects to produce annual off-farm income estimates for farm families operating an unincorporated farm. The basic intention was to link the two taxation-based projects in a framework that would not only preserve all the disaggregate farm features of the TDP, but also append the family off-farm components. The results obtained in the pilot studies were conclusive and it was determined that linking the two projects would produce sound family off-farm income estimates.

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.<sup>3</sup> These data are used to monitor the financial health of the Canadian agricultural sector and serve as a tool for farm-level policy analysis. Specifically, the annual off-farm family income estimates are used to: measure the relative importance of farm and off-farm family income at different aggregation levels; assess the economic welfare of Canadian farm families; compare farm and non-farm family incomes; and facilitate farm policy development.

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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. On April 1<sup>st</sup> 2010, the Small Area and Administrative Data Division was merged with the Income Statistics Division.

3. The primary objective of the Whole Farm Database Project is to produce descriptive, physical and financial data at the whole-farm level on an annual basis. Agriculture and Agri-Food Canada and Statistics Canada initiated this project in February 1991.

The **Statistics on Income of Farm Families** publication provides information on sources and levels of farm and off-farm income for farm families by province, type of farm (based on the North American Industry Classification System) and farm typology (based on age of operator, dependence on off-farm income, total family income and revenue class). Distributional tables on income of farm families are also presented.

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

For purposes of statistical tabulations, the estimates presented in this publication cover farm families operating a single unincorporated farm reporting total operating revenues of \$10,000 and over.



## Related products

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### Selected publications from Statistics Canada

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21-004-X	VISTA on the Agri-food Industry and the Farm Community
21-006-X	Rural and Small Town Canada Analysis Bulletin
21-007-X	Farm Product Price Index
21-010-X	Net Farm Income - Agriculture Economic Statistics
21-011-X	Farm Cash Receipts - Agriculture Economic Statistics
21-012-X	Farm Operating Expenses and Depreciation Charges - Agriculture Economic Statistics
21-013-X	Value of Farm Capital - Agriculture Economic Statistics
21-014-X	Farm Debt Outstanding - Agriculture Economic Statistics
21-015-X	Direct Payments to Agriculture Producers - Agriculture Economic Statistics
21-016-X	Balance Sheet of the Agricultural Sector - Agriculture Economic Statistics
21-017-X	Agriculture Value Added Account - Agriculture Economic Statistics
21-018-X	Farm Business Cash Flows - Agriculture Economic Statistics
21-020-X	Food Statistics
21-021-M	Farm Environmental Management in Canada
21-206-X	Statistics on Income of Farm Operators
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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### **Selected CANSIM tables from Statistics Canada**

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002-0025	Total and average off-farm income by source and total and average net operating income of farm families by farm type, unincorporated sector, annual
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002-0036	Total and average off-farm income by source and total and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors, annual
002-0037	Average off-farm income and average net operating income of farm operators by revenue class, incorporated and unincorporated sectors, annual
002-0038	Average total income of farm operators by farm type, incorporated and unincorporated sectors, annual
002-0039	Average total income of farm operators by farm type and revenue class, incorporated and unincorporated sectors, annual
002-0040	Distribution of farm operators by income group and farm type, with selected average incomes, unincorporated sector, annual
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002-0062	Average net market income of farms, by farm type and income quintile, incorporated and unincorporated sectors, Canada, annual
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002-0064	Farm financial survey, Canadian and regional agricultural balance sheet, annual
002-0065	Farm financial survey, financial structure by farm type, average per farm, annual
002-0066	Farm financial survey, financial structure of farms by revenue class, average per farm, annual
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### **Selected surveys from Statistics Canada**

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3447	Taxation Data Program
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# Statistical tables

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**Table 1-1**  
**Off-farm income and net operating income of farm families by province, unincorporated sector — Canada**

		2004	2005	2006	2007	2008
Number of farm families	number	130,970 <sup>A</sup>	130,090 <sup>A</sup>	124,560 <sup>A</sup>	121,170 <sup>A</sup>	116,930 <sup>A</sup>
Number of farms	number	129,240 <sup>A</sup>	128,160 <sup>A</sup>	120,960 <sup>A</sup>	118,010 <sup>A</sup>	114,850 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>8,076,333 <sup>A</sup></b>	<b>8,477,775 <sup>A</sup></b>	<b>8,714,244 <sup>A</sup></b>	<b>9,114,778 <sup>A</sup></b>	<b>9,176,105 <sup>A</sup></b>
Average off-farm income	\$	61,666 <sup>A</sup>	65,169 <sup>A</sup>	69,960 <sup>A</sup>	75,223 <sup>A</sup>	78,475 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>2,172,267</b>	<b>2,254,704</b>	<b>2,147,418</b>	<b>2,239,180</b>	<b>2,520,462</b>
Average net operating income	\$	16,586	17,332	17,240	18,480	21,555
<b>Total income</b>	\$'000	<b>10,248,600</b>	<b>10,732,479</b>	<b>10,861,662</b>	<b>11,353,957</b>	<b>11,696,567</b>
Average total income	\$	78,252	82,500	87,200	93,703	100,031
Off-farm income as a percentage of total income	%	78.8	79.0	80.2	80.3	78.5
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>8,560,704</b>	<b>9,043,702</b>	<b>9,207,716</b>	<b>9,689,583</b>	<b>9,957,236</b>
Average total income adjusted for capital cost allowance	\$	65,364	69,519	73,922	79,967	85,156
Off-farm income as a percentage of total income adjusted for CCA	%	94.3	93.7	94.6	94.1	92.2

**Table 1-2**  
**Off-farm income and net operating income of farm families by province, unincorporated sector — Newfoundland and Labrador**

		2004	2005	2006	2007	2008
Number of farm families	number	140 <sup>A</sup>	140 <sup>A</sup>	130 <sup>A</sup>	130 <sup>A</sup>	130 <sup>A</sup>
Number of farms	number	130 <sup>A</sup>	130 <sup>A</sup>	130 <sup>A</sup>	140 <sup>A</sup>	140 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>7,946 <sup>A</sup></b>	<b>7,445 <sup>A</sup></b>	<b>7,196 <sup>A</sup></b>	<b>7,361 <sup>A</sup></b>	<b>8,083 <sup>A</sup></b>
Average off-farm income	\$	56,756 <sup>A</sup>	53,182 <sup>A</sup>	55,355 <sup>A</sup>	56,622 <sup>A</sup>	62,178 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>1,235</b>	<b>2,374</b>	<b>3,572</b>	<b>3,188</b>	<b>3,442</b>
Average net operating income	\$	8,824	16,954	27,478	24,525	26,478
<b>Total income</b>	\$'000	<b>9,181</b>	<b>9,819</b>	<b>10,768</b>	<b>10,549</b>	<b>11,525</b>
Average total income	\$	65,580	70,136	82,833	81,147	88,656
Off-farm income as a percentage of total income	%	86.5	75.8	66.8	69.8	70.1
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>7,484</b>	<b>8,084</b>	<b>9,021</b>	<b>8,657</b>	<b>9,385</b>
Average total income adjusted for capital cost allowance	\$	53,454	57,741	69,395	66,594	72,190
Off-farm income as a percentage of total income adjusted for CCA	%	106.2	92.1	79.8	85.0	86.1

**Table 1-3**  
**Off-farm income and net operating income of farm families by province, unincorporated sector — Prince Edward Island**

		2004	2005	2006	2007	2008
Number of farm families	number	1,070 <sup>A</sup>	1,000 <sup>A</sup>	940 <sup>A</sup>	860 <sup>A</sup>	830 <sup>A</sup>
Number of farms	number	980 <sup>A</sup>	910 <sup>A</sup>	850 <sup>A</sup>	780 <sup>A</sup>	760 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>56,100<sup>A</sup></b>	<b>54,623<sup>A</sup></b>	<b>52,641<sup>A</sup></b>	<b>50,582<sup>A</sup></b>	<b>51,164<sup>A</sup></b>
Average off-farm income	\$	52,430 <sup>A</sup>	54,623 <sup>A</sup>	56,001 <sup>A</sup>	58,816 <sup>A</sup>	61,644 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>13,920</b>	<b>18,599</b>	<b>20,290</b>	<b>14,426</b>	<b>15,254</b>
Average net operating income	\$	13,010	18,599	21,585	16,774	18,378
<b>Total income</b>	\$'000	<b>70,020</b>	<b>73,221</b>	<b>72,930</b>	<b>65,007</b>	<b>66,418</b>
Average total income	\$	65,439	73,221	77,585	75,590	80,021
Off-farm income as a percentage of total income	%	80.1	74.6	72.2	77.8	77.0
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>55,559</b>	<b>59,827</b>	<b>59,852</b>	<b>53,204</b>	<b>54,789</b>
Average total income adjusted for capital cost allowance	\$	51,924	59,827	63,672	61,865	66,011
Off-farm income as a percentage of total income adjusted for CCA	%	101.0	91.3	88.0	95.1	93.4

**Table 1-4**  
**Off-farm income and net operating income of farm families by province, unincorporated sector — Nova Scotia**

		2004	2005	2006	2007	2008
Number of farm families	number	1,700 <sup>A</sup>	1,730 <sup>A</sup>	1,550 <sup>A</sup>	1,490 <sup>A</sup>	1,510 <sup>A</sup>
Number of farms	number	1,610 <sup>A</sup>	1,640 <sup>A</sup>	1,490 <sup>A</sup>	1,400 <sup>A</sup>	1,430 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>83,909<sup>A</sup></b>	<b>91,891<sup>A</sup></b>	<b>87,604<sup>A</sup></b>	<b>91,431<sup>A</sup></b>	<b>97,866<sup>A</sup></b>
Average off-farm income	\$	49,358 <sup>A</sup>	53,116 <sup>A</sup>	56,519 <sup>A</sup>	61,363 <sup>A</sup>	64,812 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>32,253</b>	<b>31,774</b>	<b>28,477</b>	<b>25,905</b>	<b>21,848</b>
Average net operating income	\$	18,972	18,366	18,373	17,386	14,469
<b>Total income</b>	\$'000	<b>116,161</b>	<b>123,665</b>	<b>116,082</b>	<b>117,336</b>	<b>119,714</b>
Average total income	\$	68,330	71,483	74,892	78,749	79,281
Off-farm income as a percentage of total income	%	72.2	74.3	75.5	77.9	81.8
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>97,876</b>	<b>106,367</b>	<b>100,724</b>	<b>103,113</b>	<b>105,582</b>
Average total income adjusted for capital cost allowance	\$	57,574	61,484	64,984	69,203	69,922
Off-farm income as a percentage of total income adjusted for CCA	%	85.7	86.4	87.0	88.7	92.7

**Table 1-5**  
**Off-farm income and net operating income of farm families by province, unincorporated sector — New Brunswick**

		2004	2005	2006	2007	2008
Number of farm families	number	1,200 <sup>A</sup>	1,140 <sup>A</sup>	1,120 <sup>A</sup>	1,120 <sup>A</sup>	1,040 <sup>A</sup>
Number of farms	number	1,150 <sup>A</sup>	1,080 <sup>A</sup>	1,050 <sup>A</sup>	1,050 <sup>A</sup>	980 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>59,945<sup>A</sup></b>	<b>56,880<sup>A</sup></b>	<b>58,119<sup>A</sup></b>	<b>63,964<sup>A</sup></b>	<b>61,844<sup>A</sup></b>
Average off-farm income	\$	49,955 <sup>A</sup>	49,895 <sup>A</sup>	51,892 <sup>A</sup>	57,111 <sup>A</sup>	59,465 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>22,691</b>	<b>21,028</b>	<b>19,610</b>	<b>20,625</b>	<b>16,230</b>
Average net operating income	\$	18,909	18,446	17,509	18,415	15,606
<b>Total income</b>	\$'000	<b>82,636</b>	<b>77,908</b>	<b>77,729</b>	<b>84,589</b>	<b>78,074</b>
Average total income	\$	68,864	68,341	69,401	75,526	75,071
Off-farm income as a percentage of total income	%	72.5	73.0	74.8	75.6	79.2
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>66,687</b>	<b>63,697</b>	<b>64,267</b>	<b>71,164</b>	<b>66,318</b>
Average total income adjusted for capital cost allowance	\$	55,572	55,874	57,381	63,540	63,767
Off-farm income as a percentage of total income adjusted for CCA	%	89.9	89.3	90.4	89.9	93.3

**Table 1-6**  
**Off-farm income and net operating income of farm families by province, unincorporated sector — Quebec**

		2004	2005	2006	2007	2008
Number of farm families	number	17,870 <sup>A</sup>	17,380 <sup>A</sup>	16,660 <sup>A</sup>	15,540 <sup>A</sup>	14,330 <sup>A</sup>
Number of farms	number	16,320 <sup>A</sup>	15,800 <sup>A</sup>	14,490 <sup>A</sup>	14,110 <sup>A</sup>	13,170 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>772,011<sup>A</sup></b>	<b>795,535<sup>A</sup></b>	<b>794,455<sup>A</sup></b>	<b>796,685<sup>A</sup></b>	<b>748,865<sup>A</sup></b>
Average off-farm income	\$	43,201 <sup>A</sup>	45,773 <sup>A</sup>	47,686 <sup>A</sup>	51,267 <sup>A</sup>	52,259 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>471,322</b>	<b>511,308</b>	<b>413,219</b>	<b>404,402</b>	<b>425,581</b>
Average net operating income	\$	26,375	29,419	24,803	26,023	29,699
<b>Total income</b>	\$'000	<b>1,243,333</b>	<b>1,306,843</b>	<b>1,207,674</b>	<b>1,201,087</b>	<b>1,174,446</b>
Average total income	\$	69,577	75,192	72,489	77,290	81,957
Off-farm income as a percentage of total income	%	62.1	60.9	65.8	66.3	63.8
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>1,000,431</b>	<b>1,063,884</b>	<b>986,079</b>	<b>993,430</b>	<b>968,393</b>
Average total income adjusted for capital cost allowance	\$	55,984	61,213	59,188	63,927	67,578
Off-farm income as a percentage of total income adjusted for CCA	%	77.2	74.8	80.6	80.2	77.3



**Table 1-7**  
**Off-farm income and net operating income of farm families by province, unincorporated sector — Ontario**

		2004	2005	2006	2007	2008
Number of farm families	number	30,410 <sup>A</sup>	30,790 <sup>A</sup>	29,960 <sup>A</sup>	30,770 <sup>A</sup>	29,480 <sup>A</sup>
Number of farms	number	29,860 <sup>A</sup>	29,950 <sup>A</sup>	29,070 <sup>A</sup>	29,910 <sup>A</sup>	28,600 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>2,124,870<sup>A</sup></b>	<b>2,214,948<sup>A</sup></b>	<b>2,200,244<sup>A</sup></b>	<b>2,388,797<sup>A</sup></b>	<b>2,394,112<sup>A</sup></b>
Average off-farm income	\$	69,874 <sup>A</sup>	71,937 <sup>A</sup>	73,439 <sup>A</sup>	77,634 <sup>A</sup>	81,211 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>449,408</b>	<b>500,255</b>	<b>485,908</b>	<b>486,504</b>	<b>532,135</b>
Average net operating income	\$	14,778	16,247	16,219	15,811	18,051
<b>Total income</b>	\$'000	<b>2,574,278</b>	<b>2,715,202</b>	<b>2,686,152</b>	<b>2,875,300</b>	<b>2,926,247</b>
Average total income	\$	84,652	88,185	89,658	93,445	99,262
Off-farm income as a percentage of total income	%	82.5	81.6	81.9	83.1	81.8
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>2,208,031</b>	<b>2,357,504</b>	<b>2,328,408</b>	<b>2,508,151</b>	<b>2,554,731</b>
Average total income adjusted for capital cost allowance	\$	72,609	76,567	77,717	81,513	86,660
Off-farm income as a percentage of total income adjusted for CCA	%	96.2	94.0	94.5	95.2	93.7

**Table 1-8**  
**Off-farm income and net operating income of farm families by province, unincorporated sector — Manitoba**

		2004	2005	2006	2007	2008
Number of farm families	number	12,110 <sup>A</sup>	11,810 <sup>A</sup>	11,250 <sup>A</sup>	10,800 <sup>A</sup>	10,110 <sup>A</sup>
Number of farms	number	12,110 <sup>A</sup>	11,750 <sup>A</sup>	11,120 <sup>A</sup>	10,590 <sup>A</sup>	9,960 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>589,369<sup>A</sup></b>	<b>598,103<sup>A</sup></b>	<b>615,827<sup>A</sup></b>	<b>635,543<sup>A</sup></b>	<b>624,307<sup>A</sup></b>
Average off-farm income	\$	48,668 <sup>A</sup>	50,644 <sup>A</sup>	54,740 <sup>A</sup>	58,847 <sup>A</sup>	61,751 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>260,286</b>	<b>211,849</b>	<b>157,490</b>	<b>213,221</b>	<b>215,748</b>
Average net operating income	\$	21,493	17,938	13,999	19,743	21,340
<b>Total income</b>	\$'000	<b>849,655</b>	<b>809,952</b>	<b>773,317</b>	<b>848,763</b>	<b>840,055</b>
Average total income	\$	70,161	68,582	68,739	78,589	83,092
Off-farm income as a percentage of total income	%	69.4	73.8	79.6	74.9	74.3
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>666,670</b>	<b>645,228</b>	<b>607,647</b>	<b>678,030</b>	<b>669,859</b>
Average total income adjusted for capital cost allowance	\$	55,051	54,634	54,013	62,781	66,257
Off-farm income as a percentage of total income adjusted for CCA	%	88.4	92.7	101.3	93.7	93.2

**Table 1-9**  
**Off-farm income and net operating income of farm families by province, unincorporated sector — Saskatchewan**

		2004	2005	2006	2007	2008
Number of farm families	number	27,790 <sup>A</sup>	27,030 <sup>A</sup>	26,710 <sup>A</sup>	25,330 <sup>A</sup>	25,010 <sup>A</sup>
Number of farms	number	28,440 <sup>A</sup>	28,000 <sup>A</sup>	27,050 <sup>A</sup>	25,480 <sup>A</sup>	25,470 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>1,578,289<sup>A</sup></b>	<b>1,580,543<sup>A</sup></b>	<b>1,720,509<sup>A</sup></b>	<b>1,713,103<sup>A</sup></b>	<b>1,866,888<sup>A</sup></b>
Average off-farm income	\$	56,793 <sup>A</sup>	58,474 <sup>A</sup>	64,414 <sup>A</sup>	67,631 <sup>A</sup>	74,646 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>360,993</b>	<b>360,909</b>	<b>456,680</b>	<b>526,855</b>	<b>606,891</b>
Average net operating income	\$	12,990	13,352	17,098	20,800	24,266
<b>Total income</b>	\$'000	<b>1,939,282</b>	<b>1,941,452</b>	<b>2,177,189</b>	<b>2,239,958</b>	<b>2,473,779</b>
Average total income	\$	69,783	71,826	81,512	88,431	98,912
Off-farm income as a percentage of total income	%	81.4	81.4	79.0	76.5	75.5
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>1,584,268</b>	<b>1,595,288</b>	<b>1,817,043</b>	<b>1,882,251</b>	<b>2,088,965</b>
Average total income adjusted for capital cost allowance	\$	57,009	59,019	68,029	74,309	83,525
Off-farm income as a percentage of total income adjusted for CCA	%	99.6	99.1	94.7	91.0	89.4

**Table 1-10**  
**Off-farm income and net operating income of farm families by province, unincorporated sector — Alberta**

		2004	2005	2006	2007	2008
Number of farm families	number	31,570 <sup>A</sup>	31,850 <sup>A</sup>	29,480 <sup>A</sup>	28,260 <sup>A</sup>	27,870 <sup>A</sup>
Number of farms	number	31,920 <sup>A</sup>	32,100 <sup>A</sup>	29,400 <sup>A</sup>	28,180 <sup>A</sup>	28,140 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>2,281,748<sup>A</sup></b>	<b>2,525,938<sup>A</sup></b>	<b>2,607,190<sup>A</sup></b>	<b>2,785,133<sup>A</sup></b>	<b>2,775,043<sup>A</sup></b>
Average off-farm income	\$	72,276 <sup>A</sup>	79,307 <sup>A</sup>	88,439 <sup>A</sup>	98,554 <sup>A</sup>	99,571 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>487,318</b>	<b>518,879</b>	<b>494,548</b>	<b>491,514</b>	<b>648,649</b>
Average net operating income	\$	15,436	16,291	16,776	17,393	23,274
<b>Total income</b>	\$'000	<b>2,769,066</b>	<b>3,044,816</b>	<b>3,101,737</b>	<b>3,276,647</b>	<b>3,423,692</b>
Average total income	\$	87,712	95,599	105,215	115,946	122,845
Off-farm income as a percentage of total income	%	82.4	83.0	84.1	85.0	81.1
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>2,343,733</b>	<b>2,582,584</b>	<b>2,661,129</b>	<b>2,823,397</b>	<b>2,924,701</b>
Average total income adjusted for capital cost allowance	\$	74,239	81,086	90,269	99,908	104,941
Off-farm income as a percentage of total income adjusted for CCA	%	97.4	97.8	98.0	98.6	94.9

**Table 1-11**  
**Off-farm income and net operating income of farm families by province, unincorporated sector — British Columbia**

		2004	2005	2006	2007	2008
Number of farm families	number	7,120 <sup>A</sup>	7,220 <sup>A</sup>	6,760 <sup>A</sup>	6,850 <sup>A</sup>	6,610 <sup>A</sup>
Number of farms	number	6,760 <sup>A</sup>	6,790 <sup>A</sup>	6,310 <sup>A</sup>	6,370 <sup>A</sup>	6,200 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>522,888 <sup>A</sup></b>	<b>552,082 <sup>A</sup></b>	<b>570,336 <sup>A</sup></b>	<b>580,780 <sup>A</sup></b>	<b>547,161 <sup>A</sup></b>
Average off-farm income	\$	73,439 <sup>A</sup>	76,466 <sup>A</sup>	84,369 <sup>A</sup>	84,785 <sup>A</sup>	82,778 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>73,624</b>	<b>77,546</b>	<b>67,680</b>	<b>52,629</b>	<b>34,665</b>
Average net operating income	\$	10,340	10,740	10,012	7,683	5,244
<b>Total income</b>	\$'000	<b>596,512</b>	<b>629,628</b>	<b>638,016</b>	<b>633,410</b>	<b>581,826</b>
Average total income	\$	83,780	87,206	94,381	92,469	88,022
Off-farm income as a percentage of total income	%	87.7	87.7	89.4	91.7	94.0
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>530,987</b>	<b>561,409</b>	<b>573,479</b>	<b>566,863</b>	<b>513,710</b>
Average total income adjusted for capital cost allowance	\$	74,577	77,757	84,834	82,754	77,717
Off-farm income as a percentage of total income adjusted for CCA	%	98.5	98.3	99.5	102.5	106.5

**Table 2-1**  
**Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Oilseed and grain farming**

		2004	2005	2006	2007	2008
Number of farm families	number	47,920 <sup>A</sup>	44,060 <sup>A</sup>	43,070 <sup>A</sup>	43,510 <sup>A</sup>	42,820 <sup>A</sup>
Number of farms	number	48,210 <sup>A</sup>	44,370 <sup>A</sup>	42,790 <sup>A</sup>	42,920 <sup>A</sup>	42,630 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>3,101,924 <sup>A</sup></b>	<b>2,996,134 <sup>A</sup></b>	<b>3,148,415 <sup>A</sup></b>	<b>3,394,319 <sup>A</sup></b>	<b>3,514,910 <sup>A</sup></b>
Average off-farm income	\$	64,731 <sup>A</sup>	68,001 <sup>A</sup>	73,100 <sup>A</sup>	78,012 <sup>A</sup>	82,086 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>869,756</b>	<b>757,359</b>	<b>872,297</b>	<b>1,074,993</b>	<b>1,403,172</b>
Average net operating income	\$	18,150	17,189	20,253	24,707	32,769
<b>Total income</b>	\$'000	<b>3,971,680</b>	<b>3,753,493</b>	<b>4,020,712</b>	<b>4,469,311</b>	<b>4,918,082</b>
Average total income	\$	82,881	85,190	93,353	102,719	114,855
Off-farm income as a percentage of total income	%	78.1	79.8	78.3	75.9	71.5
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>3,265,912</b>	<b>3,098,540</b>	<b>3,346,701</b>	<b>3,739,557</b>	<b>4,091,876</b>
Average total income adjusted for capital cost allowance	\$	68,153	70,325	77,704	85,947	95,560
Off-farm income as a percentage of total income adjusted for CCA	%	95.0	96.7	94.1	90.8	85.9

**Table 2-2**  
**Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Potato farming**

		2004	2005	2006	2007	2008
Number of farm families	number	790 <sup>C</sup>	630 <sup>C</sup>	690 <sup>C</sup>	500 <sup>B</sup>	550 <sup>C</sup>
Number of farms	number	730 <sup>C</sup>	570 <sup>C</sup>	560 <sup>C</sup>	430 <sup>B</sup>	530 <sup>C</sup>
<b>Off-farm income</b>	\$'000	<b>42,307<sup>C</sup></b>	<b>37,174<sup>D</sup></b>	<b>33,854<sup>C</sup></b>	<b>24,626<sup>B</sup></b>	<b>30,882<sup>C</sup></b>
Average off-farm income	\$	53,553 <sup>B</sup>	59,006 <sup>C</sup>	49,063 <sup>A</sup>	49,252 <sup>A</sup>	56,149 <sup>B</sup>
<b>Net operating income</b>	\$'000	<b>19,142</b>	<b>27,223</b>	<b>25,560</b>	<b>23,204</b>	<b>20,190</b>
Average net operating income	\$	24,230	43,211	37,044	46,408	36,710
<b>Total income</b>	\$'000	<b>61,449</b>	<b>64,397</b>	<b>59,414</b>	<b>47,830</b>	<b>51,072</b>
Average total income	\$	77,784	102,217	86,107	95,659	92,859
Off-farm income as a percentage of total income	%	68.8	57.7	57.0	51.5	60.5
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>43,382</b>	<b>47,115</b>	<b>44,204</b>	<b>31,978</b>	<b>36,436</b>
Average total income adjusted for capital cost allowance	\$	54,914	74,786	64,064	63,956	66,248
Off-farm income as a percentage of total income adjusted for CCA	%	97.5	78.9	76.6	77.0	84.8

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

		2004	2005	2006	2007	2008
Number of farm families	number	1,700 <sup>B</sup>	1,790 <sup>B</sup>	1,540 <sup>B</sup>	1,670 <sup>B</sup>	1,540 <sup>B</sup>
Number of farms	number	1,640 <sup>B</sup>	1,710 <sup>B</sup>	1,360 <sup>B</sup>	1,570 <sup>B</sup>	1,470 <sup>B</sup>
<b>Off-farm income</b>	\$'000	<b>80,065<sup>B</sup></b>	<b>92,412<sup>C</sup></b>	<b>74,531<sup>B</sup></b>	<b>94,176<sup>C</sup></b>	<b>82,518<sup>B</sup></b>
Average off-farm income	\$	47,097 <sup>B</sup>	51,627 <sup>B</sup>	48,397 <sup>A</sup>	56,393 <sup>B</sup>	53,583 <sup>B</sup>
<b>Net operating income</b>	\$'000	<b>29,985</b>	<b>30,128</b>	<b>35,886</b>	<b>34,794</b>	<b>30,312</b>
Average net operating income	\$	17,638	16,831	23,302	20,834	19,683
<b>Total income</b>	\$'000	<b>110,050</b>	<b>122,540</b>	<b>110,417</b>	<b>128,970</b>	<b>112,830</b>
Average total income	\$	64,735	68,458	71,699	77,228	73,266
Off-farm income as a percentage of total income	%	72.8	75.4	67.5	73.0	73.1
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>95,555</b>	<b>106,207</b>	<b>95,903</b>	<b>113,941</b>	<b>99,570</b>
Average total income adjusted for capital cost allowance	\$	56,209	59,333	62,275	68,228	64,656
Off-farm income as a percentage of total income adjusted for CCA	%	83.8	87.0	77.7	82.7	82.9

**Table 2-4**  
**Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Fruit and tree nut farming**

		2004	2005	2006	2007	2008
Number of farm families	number	3,500 <sup>A</sup>	3,460 <sup>A</sup>	3,670 <sup>A</sup>	3,620 <sup>A</sup>	3,440 <sup>A</sup>
Number of farms	number	3,280 <sup>A</sup>	3,200 <sup>A</sup>	3,370 <sup>A</sup>	3,260 <sup>A</sup>	3,110 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>257,034<sup>B</sup></b>	<b>261,193<sup>B</sup></b>	<b>280,809<sup>B</sup></b>	<b>270,021<sup>A</sup></b>	<b>260,714<sup>A</sup></b>
Average off-farm income	\$	73,438 <sup>B</sup>	75,489 <sup>A</sup>	76,515 <sup>A</sup>	74,591 <sup>A</sup>	75,789 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>42,393</b>	<b>42,793</b>	<b>54,635</b>	<b>51,725</b>	<b>49,837</b>
Average net operating income	\$	12,112	12,368	14,887	14,289	14,487
<b>Total income</b>	\$'000	<b>299,427</b>	<b>303,987</b>	<b>335,444</b>	<b>321,746</b>	<b>310,551</b>
Average total income	\$	85,551	87,857	91,402	88,880	90,276
Off-farm income as a percentage of total income	%	85.8	85.9	83.7	83.9	84.0
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>274,622</b>	<b>277,545</b>	<b>308,258</b>	<b>293,297</b>	<b>281,712</b>
Average total income adjusted for capital cost allowance	\$	78,464	80,215	83,994	81,021	81,893
Off-farm income as a percentage of total income adjusted for CCA	%	93.6	94.1	91.1	92.1	92.5

**Table 2-5**  
**Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Greenhouse, nursery and floriculture production**

		2004	2005	2006	2007	2008
Number of farm families	number	2,140 <sup>B</sup>	2,020 <sup>B</sup>	1,980 <sup>B</sup>	2,130 <sup>B</sup>	1,810 <sup>B</sup>
Number of farms	number	2,070 <sup>B</sup>	1,950 <sup>B</sup>	1,820 <sup>B</sup>	1,980 <sup>B</sup>	1,760 <sup>B</sup>
<b>Off-farm income</b>	\$'000	<b>126,069<sup>B</sup></b>	<b>116,115<sup>B</sup></b>	<b>131,755<sup>C</sup></b>	<b>157,728<sup>C</sup></b>	<b>126,954<sup>B</sup></b>
Average off-farm income	\$	58,911 <sup>A</sup>	57,483 <sup>A</sup>	66,543 <sup>B</sup>	74,051 <sup>B</sup>	70,140 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>36,092</b>	<b>45,162</b>	<b>36,892</b>	<b>36,140</b>	<b>36,294</b>
Average net operating income	\$	16,865	22,358	18,633	16,967	20,052
<b>Total income</b>	\$'000	<b>162,161</b>	<b>161,277</b>	<b>168,647</b>	<b>193,868</b>	<b>163,248</b>
Average total income	\$	75,776	79,840	85,175	91,018	90,192
Off-farm income as a percentage of total income	%	77.7	72.0	78.1	81.4	77.8
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>137,843</b>	<b>141,577</b>	<b>149,873</b>	<b>174,615</b>	<b>145,506</b>
Average total income adjusted for capital cost allowance	\$	64,413	70,088	75,693	81,979	80,390
Off-farm income as a percentage of total income adjusted for CCA	%	91.5	82.0	87.9	90.3	87.2

**Table 2-6**  
**Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Other crop farming**

		2004	2005	2006	2007	2008
Number of farm families	number	11,850 <sup>A</sup>	11,210 <sup>A</sup>	10,560 <sup>A</sup>	10,810 <sup>A</sup>	10,390 <sup>A</sup>
Number of farms	number	11,610 <sup>A</sup>	11,040 <sup>A</sup>	10,260 <sup>A</sup>	10,480 <sup>A</sup>	10,230 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>749,987<sup>A</sup></b>	<b>749,006<sup>A</sup></b>	<b>783,595<sup>A</sup></b>	<b>908,809<sup>B</sup></b>	<b>916,841<sup>B</sup></b>
Average off-farm income	\$	63,290 <sup>A</sup>	66,816 <sup>A</sup>	74,204 <sup>A</sup>	84,071 <sup>B</sup>	88,243 <sup>B</sup>
<b>Net operating income</b>	\$'000	<b>112,993</b>	<b>117,583</b>	<b>115,562</b>	<b>105,478</b>	<b>101,409</b>
Average net operating income	\$	9,535	10,489	10,943	9,757	9,760
<b>Total income</b>	\$'000	<b>862,980</b>	<b>866,589</b>	<b>899,156</b>	<b>1,014,286</b>	<b>1,018,250</b>
Average total income	\$	72,825	77,305	85,147	93,829	98,003
Off-farm income as a percentage of total income	%	86.9	86.4	87.1	89.6	90.0
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>755,412</b>	<b>762,665</b>	<b>796,329</b>	<b>914,497</b>	<b>919,128</b>
Average total income adjusted for capital cost allowance	\$	63,748	68,034	75,410	84,597	88,463
Off-farm income as a percentage of total income adjusted for CCA	%	99.3	98.2	98.4	99.4	99.8

**Table 2-7**  
**Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Beef cattle ranching and farming, including feedlots**

		2004	2005	2006	2007	2008
Number of farm families	number	40,220 <sup>A</sup>	44,950 <sup>A</sup>	42,350 <sup>A</sup>	39,230 <sup>A</sup>	37,120 <sup>A</sup>
Number of farms	number	40,160 <sup>A</sup>	44,710 <sup>A</sup>	42,150 <sup>A</sup>	38,940 <sup>A</sup>	37,060 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>2,502,990<sup>A</sup></b>	<b>2,960,373<sup>A</sup></b>	<b>3,011,029<sup>A</sup></b>	<b>3,063,408<sup>A</sup></b>	<b>2,941,439<sup>A</sup></b>
Average off-farm income	\$	62,232 <sup>A</sup>	65,859 <sup>A</sup>	71,099 <sup>A</sup>	78,088 <sup>A</sup>	79,241 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>305,923</b>	<b>435,356</b>	<b>317,080</b>	<b>217,967</b>	<b>267,675</b>
Average net operating income	\$	7,606	9,685	7,487	5,556	7,211
<b>Total income</b>	\$'000	<b>2,808,913</b>	<b>3,395,729</b>	<b>3,328,109</b>	<b>3,281,375</b>	<b>3,209,114</b>
Average total income	\$	69,839	75,545	78,586	83,645	86,452
Off-farm income as a percentage of total income	%	89.1	87.2	90.5	93.4	91.7
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>2,428,776</b>	<b>2,947,705</b>	<b>2,899,957</b>	<b>2,885,317</b>	<b>2,827,335</b>
Average total income adjusted for capital cost allowance	\$	60,387	65,577	68,476	73,549	76,167
Off-farm income as a percentage of total income adjusted for CCA	%	103.1	100.4	103.8	106.2	104.0

**Table 2-8**  
**Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Dairy cattle and milk production**

		2004	2005	2006	2007	2008
Number of farm families	number	9,930 <sup>A</sup>	9,090 <sup>A</sup>	8,800 <sup>A</sup>	8,110 <sup>A</sup>	7,380 <sup>A</sup>
Number of farms	number	8,850 <sup>A</sup>	7,950 <sup>A</sup>	7,300 <sup>A</sup>	7,120 <sup>A</sup>	6,410 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>286,957 <sup>A</sup></b>	<b>268,904 <sup>A</sup></b>	<b>275,876 <sup>A</sup></b>	<b>278,123 <sup>A</sup></b>	<b>281,872 <sup>A</sup></b>
Average off-farm income	\$	28,898 <sup>A</sup>	29,582 <sup>A</sup>	31,350 <sup>A</sup>	34,294 <sup>A</sup>	38,194 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>579,978</b>	<b>617,024</b>	<b>559,455</b>	<b>579,462</b>	<b>543,614</b>
Average net operating income	\$	58,407	67,879	63,574	71,450	73,660
<b>Total income</b>	\$'000	<b>866,936</b>	<b>885,927</b>	<b>835,331</b>	<b>857,585</b>	<b>825,486</b>
Average total income	\$	87,305	97,462	94,924	105,744	111,855
Off-farm income as a percentage of total income	%	33.1	30.4	33.0	32.4	34.1
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>616,988</b>	<b>640,947</b>	<b>604,467</b>	<b>623,915</b>	<b>602,069</b>
Average total income adjusted for capital cost allowance	\$	62,134	70,511	68,689	76,932	81,581
Off-farm income as a percentage of total income adjusted for CCA	%	46.5	42.0	45.6	44.6	46.8

**Table 2-9**  
**Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Hog and pig farming**

		2004	2005	2006	2007	2008
Number of farm families	number	2,810 <sup>A</sup>	2,510 <sup>A</sup>	2,210 <sup>A</sup>	1,840 <sup>B</sup>	1,480 <sup>B</sup>
Number of farms	number	2,790 <sup>A</sup>	2,430 <sup>A</sup>	2,110 <sup>B</sup>	1,740 <sup>A</sup>	1,350 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>123,531 <sup>B</sup></b>	<b>116,665 <sup>B</sup></b>	<b>103,870 <sup>B</sup></b>	<b>89,969 <sup>B</sup></b>	<b>78,608 <sup>B</sup></b>
Average off-farm income	\$	43,961 <sup>A</sup>	46,480 <sup>B</sup>	47,000 <sup>A</sup>	48,896 <sup>A</sup>	53,113 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>113,251</b>	<b>97,151</b>	<b>64,948</b>	<b>53,912</b>	<b>33,535</b>
Average net operating income	\$	40,303	38,705	29,388	29,300	22,659
<b>Total income</b>	\$'000	<b>236,783</b>	<b>213,816</b>	<b>168,818</b>	<b>143,881</b>	<b>112,143</b>
Average total income	\$	84,264	85,186	76,388	78,196	75,772
Off-farm income as a percentage of total income	%	52.2	54.6	61.5	62.5	70.1
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>171,737</b>	<b>156,653</b>	<b>119,321</b>	<b>106,531</b>	<b>77,565</b>
Average total income adjusted for capital cost allowance	\$	61,116	62,412	53,992	57,897	52,409
Off-farm income as a percentage of total income adjusted for CCA	%	71.9	74.5	87.1	84.5	101.3

**Table 2-10**  
**Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Poultry and egg production**

		2004	2005	2006	2007	2008
Number of farm families	number	1,770 <sup>A</sup>	1,900 <sup>B</sup>	1,740 <sup>B</sup>	1,710 <sup>B</sup>	1,680 <sup>B</sup>
Number of farms	number	1,720 <sup>A</sup>	1,850 <sup>B</sup>	1,660 <sup>B</sup>	1,650 <sup>B</sup>	1,650 <sup>B</sup>
<b>Off-farm income</b>	\$'000	<b>92,221<sup>B</sup></b>	<b>107,232<sup>B</sup></b>	<b>107,913<sup>B</sup></b>	<b>111,504<sup>B</sup></b>	<b>110,014<sup>B</sup></b>
Average off-farm income	\$	52,102 <sup>A</sup>	56,438 <sup>A</sup>	62,019 <sup>A</sup>	65,207 <sup>A</sup>	65,485 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>89,553</b>	<b>96,579</b>	<b>76,104</b>	<b>77,637</b>	<b>89,912</b>
Average net operating income	\$	50,595	50,831	43,738	45,402	53,519
<b>Total income</b>	\$'000	<b>181,774</b>	<b>203,812</b>	<b>184,017</b>	<b>189,141</b>	<b>199,926</b>
Average total income	\$	102,697	107,269	105,757	110,609	119,004
Off-farm income as a percentage of total income	%	50.7	52.6	58.6	59.0	55.0
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>144,906</b>	<b>164,728</b>	<b>149,117</b>	<b>157,436</b>	<b>164,705</b>
Average total income adjusted for capital cost allowance	\$	81,868	86,699	85,699	92,068	98,039
Off-farm income as a percentage of total income adjusted for CCA	%	63.6	65.1	72.4	70.8	66.8

**Table 2-11**  
**Off-farm income and net operating income of farm families by farm type, unincorporated sector, Canada — Other animal production**

		2004	2005	2006	2007	2008
Number of farm families	number	8,320 <sup>A</sup>	8,470 <sup>A</sup>	7,960 <sup>A</sup>	8,060 <sup>A</sup>	8,730 <sup>A</sup>
Number of farms	number	8,190 <sup>A</sup>	8,400 <sup>A</sup>	7,580 <sup>A</sup>	7,910 <sup>A</sup>	8,640 <sup>A</sup>
<b>Off-farm income</b>	\$'000	<b>712,269<sup>B</sup></b>	<b>772,421<sup>B</sup></b>	<b>762,987<sup>B</sup></b>	<b>723,496<sup>B</sup></b>	<b>832,657<sup>B</sup></b>
Average off-farm income	\$	85,609 <sup>B</sup>	91,195 <sup>A</sup>	95,853 <sup>A</sup>	89,764 <sup>A</sup>	95,379 <sup>A</sup>
<b>Net operating income</b>	\$'000	<b>-26,185</b>	<b>-10,873</b>	<b>-10,898</b>	<b>-16,053</b>	<b>-55,850</b>
Average net operating income	\$	-3,147	-1,284	-1,369	-1,992	-6,397
<b>Total income</b>	\$'000	<b>686,084</b>	<b>761,548</b>	<b>752,089</b>	<b>707,443</b>	<b>776,807</b>
Average total income	\$	82,462	89,911	94,484	87,772	88,981
Off-farm income as a percentage of total income	%	103.8	101.4	101.4	102.3	107.2
<b>Total income adjusted for capital cost allowance</b>	\$'000	<b>625,012</b>	<b>700,285</b>	<b>694,023</b>	<b>649,889</b>	<b>712,527</b>
Average total income adjusted for capital cost allowance	\$	75,122	82,678	87,189	80,631	81,618
Off-farm income as a percentage of total income adjusted for CCA	%	114.0	110.3	109.9	111.3	116.9



**Table 3-1  
Off-farm income sources and net operating income of farm families, unincorporated sector by province**

	2008					
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
<b>Number of farm families</b>	130 <sup>A</sup>	830 <sup>A</sup>	1,510 <sup>A</sup>	1,040 <sup>A</sup>	14,330 <sup>A</sup>	29,480 <sup>A</sup>
Distribution by province (%)	0.1	0.7	1.3	0.9	12.3	25.2
<b>Number of farms</b>	140 <sup>A</sup>	760 <sup>A</sup>	1,430 <sup>A</sup>	980 <sup>A</sup>	13,170 <sup>A</sup>	28,600 <sup>A</sup>
Distribution by province (%)	0.1	0.7	1.2	0.9	11.5	24.9
	thousands of dollars					
<b>Total income</b>	11,525	66,418	119,714	78,074	1,174,446	2,926,247
<b>Off-farm income</b>	8,083 <sup>A</sup>	51,164 <sup>A</sup>	97,866 <sup>A</sup>	61,844 <sup>A</sup>	748,865 <sup>A</sup>	2,394,112 <sup>A</sup>
Off-farm employment income	4,560 <sup>A</sup>	33,336 <sup>A</sup>	62,830 <sup>B</sup>	39,413 <sup>A</sup>	496,450 <sup>A</sup>	1,572,356 <sup>A</sup>
Wages and salaries	4,530 <sup>A</sup>	31,894 <sup>A</sup>	58,896 <sup>B</sup>	37,505 <sup>A</sup>	464,736 <sup>A</sup>	1,449,139 <sup>A</sup>
Net off-farm self-employment income	F	1,443 <sup>B</sup>	3,934 <sup>D</sup>	1,908 <sup>B</sup>	31,714 <sup>C</sup>	123,217 <sup>B</sup>
Investment income	386 <sup>A</sup>	3,111 <sup>B</sup>	8,032 <sup>B</sup>	4,876 <sup>B</sup>	56,698 <sup>B</sup>	271,697 <sup>B</sup>
Pension income	2,046 <sup>A</sup>	7,556 <sup>B</sup>	16,896 <sup>B</sup>	11,468 <sup>A</sup>	96,204 <sup>B</sup>	370,118 <sup>A</sup>
Government social transfers	696 <sup>A</sup>	4,418 <sup>A</sup>	4,860 <sup>B</sup>	3,764 <sup>B</sup>	74,891 <sup>A</sup>	75,682 <sup>A</sup>
Other off-farm income	395 <sup>A</sup>	2,743 <sup>A</sup>	5,247 <sup>B</sup>	2,323 <sup>A</sup>	24,621 <sup>B</sup>	104,259 <sup>B</sup>
<b>Net operating income</b>	3,442	15,254	21,848	16,230	425,581	532,135
Net program payments	750 <sup>A</sup>	11,239 <sup>A</sup>	7,267 <sup>A</sup>	6,483 <sup>A</sup>	221,430 <sup>A</sup>	160,278 <sup>B</sup>
Net market income	2,692	4,014	14,581	9,747	204,150	371,858
Adjustment for capital cost allowance (CCA)	2,141 <sup>A</sup>	11,629 <sup>A</sup>	14,132 <sup>A</sup>	11,756 <sup>A</sup>	206,052 <sup>A</sup>	371,516 <sup>A</sup>
Net market income adjusted for CCA	551	-7,614	449	-2,009	-1,902	341
<b>Total income adjusted for CCA</b>	9,385	54,789	105,582	66,318	968,393	2,554,731
	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
<b>Number of farm families</b>	10,110 <sup>A</sup>	25,010 <sup>A</sup>	27,870 <sup>A</sup>	6,610 <sup>A</sup>	116,930 <sup>A</sup>	
Distribution by province (%)	8.6	21.4	23.8	5.7	100.0	
<b>Number of farms</b>	9,960 <sup>A</sup>	25,470 <sup>A</sup>	28,140 <sup>A</sup>	6,200 <sup>A</sup>	114,850 <sup>A</sup>	
Distribution by province (%)	8.7	22.2	24.5	5.4	100.0	
	thousands of dollars					
<b>Total income</b>	840,055	2,473,779	3,423,692	581,826	11,696,567	
<b>Off-farm income</b>	624,307 <sup>A</sup>	1,866,888 <sup>A</sup>	2,775,043 <sup>A</sup>	547,161 <sup>A</sup>	9,176,105 <sup>A</sup>	
Off-farm employment income	443,551 <sup>A</sup>	1,321,495 <sup>A</sup>	1,962,068 <sup>A</sup>	359,484 <sup>A</sup>	6,296,065 <sup>A</sup>	
Wages and salaries	404,960 <sup>A</sup>	1,220,569 <sup>A</sup>	1,813,850 <sup>A</sup>	324,922 <sup>A</sup>	5,811,489 <sup>A</sup>	
Net off-farm self-employment income	38,590 <sup>A</sup>	100,926 <sup>B</sup>	148,219 <sup>B</sup>	34,562 <sup>C</sup>	484,575 <sup>A</sup>	
Investment income	45,004 <sup>B</sup>	150,100 <sup>A</sup>	387,178 <sup>B</sup>	83,513 <sup>C</sup>	1,010,673 <sup>A</sup>	
Pension income	75,745 <sup>B</sup>	244,747 <sup>A</sup>	261,834 <sup>A</sup>	62,122 <sup>B</sup>	1,148,846 <sup>A</sup>	
Government social transfers	27,379 <sup>A</sup>	58,863 <sup>A</sup>	62,365 <sup>A</sup>	19,081 <sup>A</sup>	332,034 <sup>A</sup>	
Other off-farm income	32,628 <sup>A</sup>	91,683 <sup>A</sup>	101,598 <sup>B</sup>	22,960 <sup>C</sup>	388,487 <sup>A</sup>	
<b>Net operating income</b>	215,748	606,891	648,649	34,665	2,520,462	
Net program payments	53,282 <sup>A</sup>	75,841 <sup>A</sup>	256,502 <sup>A</sup>	28,052 <sup>A</sup>	821,178 <sup>A</sup>	
Net market income	162,466	531,050	392,147	6,613	1,699,285	
Adjustment for capital cost allowance (CCA)	170,196 <sup>A</sup>	384,813 <sup>A</sup>	498,992 <sup>A</sup>	68,116 <sup>A</sup>	1,739,331 <sup>A</sup>	
Net market income adjusted for CCA	-7,730	146,237	-106,844	-61,502	-40,047	
<b>Total income adjusted for CCA</b>	669,859	2,088,965	2,924,701	513,710	9,957,236	

**Table 3-2**  
**Off-farm income sources and net operating income of farm families, unincorporated sector 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
<b>Number of farm families</b>	<b>42,820<sup>A</sup></b>	<b>550<sup>C</sup></b>	<b>1,540<sup>B</sup></b>	<b>3,440<sup>A</sup></b>	<b>1,810<sup>B</sup></b>	<b>10,390<sup>A</sup></b>
Distribution by farm type (%)	36.6	0.5	1.3	2.9	1.5	8.9
<b>Number of farms</b>	<b>42,630<sup>A</sup></b>	<b>530<sup>C</sup></b>	<b>1,470<sup>B</sup></b>	<b>3,110<sup>A</sup></b>	<b>1,760<sup>B</sup></b>	<b>10,230<sup>A</sup></b>
Distribution by farm type (%)	37.1	0.5	1.3	2.7	1.5	8.9
	thousands of dollars					
<b>Total income</b>	<b>4,918,082</b>	<b>51,072</b>	<b>112,830</b>	<b>310,551</b>	<b>163,248</b>	<b>1,018,250</b>
<b>Off-farm income</b>	<b>3,514,910<sup>A</sup></b>	<b>30,882<sup>C</sup></b>	<b>82,518<sup>B</sup></b>	<b>260,714<sup>A</sup></b>	<b>126,954<sup>B</sup></b>	<b>916,841<sup>B</sup></b>
Off-farm employment income	2,319,908 <sup>A</sup>	15,340 <sup>B</sup>	52,193 <sup>B</sup>	168,279 <sup>B</sup>	85,258 <sup>C</sup>	613,731 <sup>B</sup>
Wages and salaries	2,141,551 <sup>A</sup>	14,784 <sup>B</sup>	47,480 <sup>B</sup>	151,413 <sup>B</sup>	78,470 <sup>C</sup>	575,335 <sup>B</sup>
Net off-farm self-employment income	178,357 <sup>A</sup>	556 <sup>A</sup>	F	16,866 <sup>C</sup>	6,789 <sup>E</sup>	38,396 <sup>C</sup>
Investment income	417,216 <sup>B</sup>	F	10,047 <sup>C</sup>	30,892 <sup>C</sup>	10,417 <sup>B</sup>	124,098 <sup>D</sup>
Pension income	501,845 <sup>A</sup>	F	10,242 <sup>D</sup>	37,049 <sup>C</sup>	18,993 <sup>D</sup>	109,801 <sup>B</sup>
Government social transfers	88,950 <sup>A</sup>	2,091 <sup>D</sup>	5,639 <sup>B</sup>	12,671 <sup>B</sup>	6,690 <sup>C</sup>	31,656 <sup>C</sup>
Other off-farm income	186,991 <sup>A</sup>	1,995 <sup>A</sup>	4,398 <sup>B</sup>	11,822 <sup>B</sup>	5,596 <sup>B</sup>	37,555 <sup>D</sup>
<b>Net operating income</b>	<b>1,403,172</b>	<b>20,190</b>	<b>30,312</b>	<b>49,837</b>	<b>36,294</b>	<b>101,409</b>
Net program payments	170,657 <sup>A</sup>	14,051 <sup>A</sup>	11,332 <sup>C</sup>	25,007 <sup>A</sup>	9,573 <sup>C</sup>	41,443 <sup>B</sup>
Net market income	1,232,515	6,140	18,980	24,830	26,721	59,966
Adjustment for capital cost allowance (CCA)	826,206 <sup>A</sup>	14,636 <sup>A</sup>	13,261 <sup>B</sup>	28,838 <sup>B</sup>	17,742 <sup>A</sup>	99,122 <sup>A</sup>
Net market income adjusted for CCA	406,310	-8,496	5,720	-4,008	8,980	-39,156
<b>Total income adjusted for CCA</b>	<b>4,091,876</b>	<b>36,436</b>	<b>99,570</b>	<b>281,712</b>	<b>145,506</b>	<b>919,128</b>
	thousands of dollars					
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
<b>Number of farm families</b>	<b>37,120<sup>A</sup></b>	<b>7,380<sup>A</sup></b>	<b>1,480<sup>B</sup></b>	<b>1,680<sup>B</sup></b>	<b>8,730<sup>A</sup></b>	<b>116,930<sup>A</sup></b>
Distribution by farm type (%)	31.7	6.3	1.3	1.4	7.5	100.0
<b>Number of farms</b>	<b>37,060<sup>A</sup></b>	<b>6,410<sup>A</sup></b>	<b>1,350<sup>A</sup></b>	<b>1,650<sup>B</sup></b>	<b>8,640<sup>A</sup></b>	<b>114,850<sup>A</sup></b>
Distribution by farm type (%)	32.3	5.6	1.2	1.4	7.5	100.0
	thousands of dollars					
<b>Total income</b>	<b>3,209,114</b>	<b>825,486</b>	<b>112,143</b>	<b>199,926</b>	<b>776,807</b>	<b>11,696,567</b>
<b>Off-farm income</b>	<b>2,941,439<sup>A</sup></b>	<b>281,872<sup>A</sup></b>	<b>78,608<sup>B</sup></b>	<b>110,014<sup>B</sup></b>	<b>832,657<sup>B</sup></b>	<b>9,176,105<sup>A</sup></b>
Off-farm employment income	2,122,003 <sup>A</sup>	178,563 <sup>A</sup>	52,741 <sup>B</sup>	79,760 <sup>B</sup>	609,279 <sup>B</sup>	6,296,065 <sup>A</sup>
Wages and salaries	1,972,159 <sup>A</sup>	168,576 <sup>A</sup>	46,921 <sup>B</sup>	72,279 <sup>C</sup>	543,412 <sup>B</sup>	5,811,489 <sup>A</sup>
Net off-farm self-employment income	149,844 <sup>A</sup>	9,987 <sup>C</sup>	5,820 <sup>E</sup>	7,481 <sup>B</sup>	65,868 <sup>D</sup>	484,575 <sup>A</sup>
Investment income	283,157 <sup>B</sup>	27,323 <sup>D</sup>	6,647 <sup>B</sup>	11,801 <sup>C</sup>	86,515 <sup>D</sup>	1,010,673 <sup>A</sup>
Pension income	329,379 <sup>A</sup>	30,033 <sup>B</sup>	5,318 <sup>D</sup>	8,362 <sup>B</sup>	89,193 <sup>C</sup>	1,148,846 <sup>A</sup>
Government social transfers	112,912 <sup>A</sup>	32,380 <sup>A</sup>	9,239 <sup>C</sup>	6,182 <sup>B</sup>	23,637 <sup>B</sup>	332,034 <sup>A</sup>
Other off-farm income	93,988 <sup>A</sup>	13,573 <sup>B</sup>	4,663 <sup>C</sup>	3,909 <sup>B</sup>	24,032 <sup>D</sup>	388,487 <sup>A</sup>
<b>Net operating income</b>	<b>267,675</b>	<b>543,614</b>	<b>33,535</b>	<b>89,912</b>	<b>-55,850</b>	<b>2,520,462</b>
Net program payments	377,899 <sup>A</sup>	30,505 <sup>A</sup>	89,314 <sup>A</sup>	F	35,000 <sup>B</sup>	821,178 <sup>A</sup>
Net market income	-110,225	513,109	-55,779	F	-90,849	1,699,285
Adjustment for capital cost allowance (CCA)	381,779 <sup>A</sup>	223,417 <sup>A</sup>	34,578 <sup>A</sup>	35,221 <sup>B</sup>	64,280 <sup>B</sup>	1,739,331 <sup>A</sup>
Net market income adjusted for CCA	-492,003	289,692	-90,356	F	-155,130	-40,047
<b>Total income adjusted for CCA</b>	<b>2,827,335</b>	<b>602,069</b>	<b>77,565</b>	<b>164,705</b>	<b>712,527</b>	<b>9,957,236</b>

**Table 3-3**  
**Off-farm income sources and net operating income of farm families, unincorporated sector by farm typology group, Canada**

	2008							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
<b>Number of farm families</b>	13,530 <sup>A</sup>	13,920 <sup>A</sup>	12,840 <sup>A</sup>	7,170 <sup>A</sup>	31,960 <sup>A</sup>	25,230 <sup>A</sup>	12,280 <sup>A</sup>	116,930 <sup>A</sup>
Distribution by farm typology group (%)	11.6	11.9	11.0	6.1	27.3	21.6	10.5	100.0
<b>Number of farms</b>	13,600 <sup>A</sup>	13,700 <sup>A</sup>	12,230 <sup>A</sup>	6,440 <sup>A</sup>	32,080 <sup>A</sup>	24,770 <sup>A</sup>	12,060 <sup>A</sup>	114,850 <sup>A</sup>
Distribution by farm typology group (%)	11.8	11.9	10.6	5.6	27.9	21.6	10.5	100.0
	thousands of dollars							
<b>Total income</b>	1,344,709	1,662,257	1,609,778	1,369,622	2,407,481	2,967,286	336,580	11,696,567
<b>Off-farm income</b>	1,220,187 <sup>A</sup>	1,177,235 <sup>A</sup>	754,841 <sup>A</sup>	465,581 <sup>A</sup>	2,112,262 <sup>A</sup>	3,134,162 <sup>A</sup>	311,576 <sup>A</sup>	9,176,105 <sup>A</sup>
Off-farm employment income	1,021,010 <sup>A</sup>	964,919 <sup>A</sup>	504,702 <sup>A</sup>	298,013 <sup>A</sup>	634,700 <sup>B</sup>	2,687,948 <sup>A</sup>	184,424 <sup>A</sup>	6,296,065 <sup>A</sup>
Wages and salaries	945,747 <sup>A</sup>	895,292 <sup>A</sup>	456,683 <sup>A</sup>	276,654 <sup>A</sup>	573,486 <sup>B</sup>	2,508,791 <sup>A</sup>	154,507 <sup>A</sup>	5,811,489 <sup>A</sup>
Net off-farm self-employment income	75,263 <sup>C</sup>	69,626 <sup>B</sup>	48,020 <sup>A</sup>	21,359 <sup>C</sup>	61,214 <sup>B</sup>	179,156 <sup>B</sup>	29,918 <sup>B</sup>	484,575 <sup>A</sup>
Investment income	96,405 <sup>B</sup>	101,514 <sup>B</sup>	91,807 <sup>A</sup>	71,077 <sup>B</sup>	407,901 <sup>B</sup>	216,871 <sup>C</sup>	25,096 <sup>C</sup>	1,010,673 <sup>A</sup>
Pension income	31,333 <sup>C</sup>	21,331 <sup>B</sup>	63,204 <sup>A</sup>	27,140 <sup>A</sup>	919,420 <sup>A</sup>	72,447 <sup>B</sup>	14,076 <sup>C</sup>	1,148,846 <sup>A</sup>
Government social transfers	39,142 <sup>A</sup>	43,152 <sup>A</sup>	40,574 <sup>A</sup>	27,597 <sup>A</sup>	24,697 <sup>A</sup>	84,906 <sup>B</sup>	71,962 <sup>A</sup>	332,034 <sup>A</sup>
Other off-farm income	32,297 <sup>B</sup>	46,319 <sup>A</sup>	54,553 <sup>A</sup>	41,755 <sup>A</sup>	125,543 <sup>A</sup>	71,990 <sup>C</sup>	16,019 <sup>B</sup>	388,487 <sup>A</sup>
<b>Net operating income</b>	124,522	485,022	854,937	904,041	295,219	-166,876	25,004	2,520,462
Net program payments	60,893 <sup>B</sup>	112,169 <sup>A</sup>	147,978 <sup>A</sup>	263,440 <sup>A</sup>	114,220 <sup>A</sup>	39,546 <sup>B</sup>	83,429 <sup>A</sup>	821,178 <sup>A</sup>
Net market income	63,629	372,853	706,960	640,600	180,999	-206,422	-58,426	1,699,285
Adjustment for capital cost allowance (CCA)	115,556 <sup>A</sup>	239,188 <sup>A</sup>	415,730 <sup>A</sup>	489,861 <sup>A</sup>	243,011 <sup>A</sup>	118,395 <sup>A</sup>	118,474 <sup>A</sup>	1,739,331 <sup>A</sup>
Net market income adjusted for CCA	-51,927	133,665	291,230	150,739	-62,012	-324,817	-176,900	-40,047
<b>Total income adjusted for CCA</b>	1,229,153	1,423,069	1,194,048	879,760	2,164,470	2,848,891	218,106	9,957,236
	percent							
<b>Families with positive family income and:</b>								
Loss from farming	29.2	13.6	7.5	5.4	34.1	57.9	29.4	31.0
Gain from farming less than 25%	43.8	25.8	9.3	5.7	34.7	40.2	13.5	29.1
Gain from farming between 25% and 49%	19.1	29.2	19.8	12.0	18.7	1.5	17.1	15.8
Gain from farming between 50% and 74%	5.0	20.5	31.8	27.9	8.6	0.0	15.1	12.1
Gain from farming equal to or more than 75%	2.0	9.8	28.1	43.7	1.8	0.0	13.0	9.0
<b>Families with negative total income</b>	0.9	1.1	3.7	5.4	2.2	F	11.7	2.9
<b>Total</b>	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

**Table 4-1  
Average off-farm income by source and average net operating income of farm families, unincorporated sector by province**

	2008					
	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
<b>Number of farm families</b>	130 <sup>A</sup>	830 <sup>A</sup>	1,510 <sup>A</sup>	1,040 <sup>A</sup>	14,330 <sup>A</sup>	29,480 <sup>A</sup>
Distribution by province (%)	0.1	0.7	1.3	0.9	12.3	25.2
<b>Number of farms</b>	140 <sup>A</sup>	760 <sup>A</sup>	1,430 <sup>A</sup>	980 <sup>A</sup>	13,170 <sup>A</sup>	28,600 <sup>A</sup>
Distribution by province (%)	0.1	0.7	1.2	0.9	11.5	24.9
	Average per family (\$)					
<b>Total income</b>	88,656	80,021	79,281	75,071	81,957	99,262
<b>Off-farm income</b>	62,178 <sup>A</sup>	61,644 <sup>A</sup>	64,812 <sup>A</sup>	59,465 <sup>A</sup>	52,259 <sup>A</sup>	81,211 <sup>A</sup>
Off-farm employment income	35,080 <sup>A</sup>	40,164 <sup>A</sup>	41,609 <sup>B</sup>	37,897 <sup>A</sup>	34,644 <sup>A</sup>	53,336 <sup>A</sup>
Wages and salaries	34,848 <sup>A</sup>	38,426 <sup>A</sup>	39,004 <sup>B</sup>	36,063 <sup>A</sup>	32,431 <sup>A</sup>	49,157 <sup>A</sup>
Net off-farm self-employment income	F	1,738 <sup>B</sup>	2,606 <sup>D</sup>	1,835 <sup>B</sup>	2,213 <sup>C</sup>	4,180 <sup>B</sup>
Investment income	2,968 <sup>A</sup>	3,748 <sup>B</sup>	5,319 <sup>B</sup>	4,688 <sup>B</sup>	3,957 <sup>B</sup>	9,216 <sup>B</sup>
Pension income	15,740 <sup>A</sup>	9,103 <sup>B</sup>	11,190 <sup>B</sup>	11,027 <sup>A</sup>	6,713 <sup>B</sup>	12,555 <sup>A</sup>
Government social transfers	5,356 <sup>A</sup>	5,323 <sup>A</sup>	3,219 <sup>B</sup>	3,619 <sup>B</sup>	5,226 <sup>A</sup>	2,567 <sup>A</sup>
Other off-farm income	3,035 <sup>A</sup>	3,305 <sup>A</sup>	3,475 <sup>B</sup>	2,233 <sup>A</sup>	1,718 <sup>B</sup>	3,537 <sup>B</sup>
<b>Net operating income</b>	26,478	18,378	14,469	15,606	29,699	18,051
Net program payments	5,770	13,541	4,813	6,234	15,452	5,437
Net market income	20,708	4,836	9,656	9,372	14,246	12,614
Adjustment for capital cost allowance (CCA)	16,466	14,010	9,359	11,304	14,379	12,602
Net market income adjusted for CCA	4,242	-9,174	297	-1,931	-133	12
<b>Total income adjusted for CCA</b>	72,190	66,011	69,922	63,767	67,578	86,660
	Manitoba	Saskatchewan	Alberta	British Columbia	Canada	
<b>Number of farm families</b>	10,110 <sup>A</sup>	25,010 <sup>A</sup>	27,870 <sup>A</sup>	6,610 <sup>A</sup>	116,930 <sup>A</sup>	
Distribution by province (%)	8.6	21.4	23.8	5.7	100.0	
<b>Number of farms</b>	9,960 <sup>A</sup>	25,470 <sup>A</sup>	28,140 <sup>A</sup>	6,200 <sup>A</sup>	114,850 <sup>A</sup>	
Distribution by province (%)	8.7	22.2	24.5	5.4	100.0	
	Average per family (\$)					
<b>Total income</b>	83,092	98,912	122,845	88,022	100,031	
<b>Off-farm income</b>	61,751 <sup>A</sup>	74,646 <sup>A</sup>	99,571 <sup>A</sup>	82,778 <sup>A</sup>	78,475 <sup>A</sup>	
Off-farm employment income	43,872 <sup>A</sup>	52,839 <sup>A</sup>	70,401 <sup>A</sup>	54,385 <sup>A</sup>	53,845 <sup>A</sup>	
Wages and salaries	40,055 <sup>A</sup>	48,003 <sup>A</sup>	65,083 <sup>A</sup>	49,156 <sup>A</sup>	49,701 <sup>A</sup>	
Net off-farm self-employment income	3,817 <sup>A</sup>	4,035 <sup>B</sup>	5,318 <sup>B</sup>	5,229 <sup>C</sup>	4,144 <sup>A</sup>	
Investment income	4,451 <sup>B</sup>	6,002 <sup>A</sup>	13,892 <sup>B</sup>	12,634 <sup>C</sup>	8,643 <sup>A</sup>	
Pension income	7,492 <sup>B</sup>	9,786 <sup>A</sup>	9,395 <sup>A</sup>	9,398 <sup>A</sup>	9,825 <sup>A</sup>	
Government social transfers	2,708 <sup>A</sup>	2,354 <sup>A</sup>	2,238 <sup>A</sup>	2,887 <sup>A</sup>	2,840 <sup>A</sup>	
Other off-farm income	3,227 <sup>A</sup>	3,666 <sup>A</sup>	3,645 <sup>B</sup>	3,473 <sup>C</sup>	3,322 <sup>A</sup>	
<b>Net operating income</b>	21,340	24,266	23,274	5,244	21,555	
Net program payments	5,270	3,032	9,204	4,244	7,023	
Net market income	16,070	21,234	14,071	1,001	14,532	
Adjustment for capital cost allowance (CCA)	16,834	15,386	17,904	10,305	14,875	
Net market income adjusted for CCA	-765	5,847	-3,834	-9,304	-342	
<b>Total income adjusted for CCA</b>	66,257	83,525	104,941	77,717	85,156	

Table 4-2

**Average off-farm income by source and average net operating income of farm families, unincorporated sector 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
<b>Number of farm families</b>	<b>42,820</b> <sup>A</sup>	<b>550</b> <sup>C</sup>	<b>1,540</b> <sup>B</sup>	<b>3,440</b> <sup>A</sup>	<b>1,810</b> <sup>B</sup>	<b>10,390</b> <sup>A</sup>
Distribution by farm type (%)	36.6	0.5	1.3	2.9	1.5	8.9
<b>Number of farms</b>	<b>42,630</b> <sup>A</sup>	<b>530</b> <sup>C</sup>	<b>1,470</b> <sup>B</sup>	<b>3,110</b> <sup>A</sup>	<b>1,760</b> <sup>B</sup>	<b>10,230</b> <sup>A</sup>
Distribution by farm type (%)	37.1	0.5	1.3	2.7	1.5	8.9
	Average per family (\$)					
<b>Total income</b>	<b>114,855</b>	<b>92,859</b>	<b>73,266</b>	<b>90,276</b>	<b>90,192</b>	<b>98,003</b>
<b>Off-farm income</b>	<b>82,086</b> <sup>A</sup>	<b>56,149</b> <sup>B</sup>	<b>53,583</b> <sup>B</sup>	<b>75,789</b> <sup>A</sup>	<b>70,140</b> <sup>A</sup>	<b>88,243</b> <sup>B</sup>
Off-farm employment income	54,178 <sup>A</sup>	27,890 <sup>C</sup>	33,891 <sup>B</sup>	48,918 <sup>A</sup>	47,104 <sup>B</sup>	59,069 <sup>B</sup>
Wages and salaries	50,013 <sup>A</sup>	26,880 <sup>C</sup>	30,831 <sup>B</sup>	44,015 <sup>B</sup>	43,353 <sup>B</sup>	55,374 <sup>B</sup>
Net off-farm self-employment income	4,165 <sup>A</sup>	1,010 <sup>C</sup>	F	4,903 <sup>C</sup>	3,751 <sup>E</sup>	3,696 <sup>C</sup>
Investment income	9,743 <sup>B</sup>	4,938 <sup>E</sup>	6,524 <sup>C</sup>	8,980 <sup>C</sup>	5,755 <sup>B</sup>	11,944 <sup>D</sup>
Pension income	11,720 <sup>A</sup>	15,893 <sup>E</sup>	6,651 <sup>C</sup>	10,770 <sup>B</sup>	10,493 <sup>C</sup>	10,568 <sup>B</sup>
Government social transfers	2,077 <sup>A</sup>	3,801 <sup>D</sup>	3,662 <sup>B</sup>	3,684 <sup>B</sup>	3,696 <sup>B</sup>	3,047 <sup>C</sup>
Other off-farm income	4,367 <sup>A</sup>	3,627 <sup>B</sup>	2,856 <sup>C</sup>	3,437 <sup>B</sup>	3,092 <sup>B</sup>	3,615 <sup>D</sup>
<b>Net operating income</b>	<b>32,769</b>	<b>36,710</b>	<b>19,683</b>	<b>14,487</b>	<b>20,052</b>	<b>9,760</b>
Net program payments	3,985	25,546	7,358	7,269	5,289	3,989
Net market income	28,784	11,163	12,325	7,218	14,763	5,772
Adjustment for capital cost allowance (CCA)	19,295	26,611	8,611	8,383	9,802	9,540
Net market income adjusted for CCA	9,489	-15,447	3,714	-1,165	4,961	-3,769
<b>Total income adjusted for CCA</b>	<b>95,560</b>	<b>66,248</b>	<b>64,656</b>	<b>81,893</b>	<b>80,390</b>	<b>88,463</b>
	Beef cattle ranching and farming, including feedlots	Dairy cattle and milk production	Hog and pig farming	Poultry and egg production	Other animal production	Total
<b>Number of farm families</b>	<b>37,120</b> <sup>A</sup>	<b>7,380</b> <sup>A</sup>	<b>1,480</b> <sup>B</sup>	<b>1,680</b> <sup>B</sup>	<b>8,730</b> <sup>A</sup>	<b>116,930</b> <sup>A</sup>
Distribution by farm type (%)	31.7	6.3	1.3	1.4	7.5	100.0
<b>Number of farms</b>	<b>37,060</b> <sup>A</sup>	<b>6,410</b> <sup>A</sup>	<b>1,350</b> <sup>A</sup>	<b>1,650</b> <sup>B</sup>	<b>8,640</b> <sup>A</sup>	<b>114,850</b> <sup>A</sup>
Distribution by farm type (%)	32.3	5.6	1.2	1.4	7.5	100.0
	Average per family (\$)					
<b>Total income</b>	<b>86,452</b>	<b>111,855</b>	<b>75,772</b>	<b>119,004</b>	<b>88,981</b>	<b>100,031</b>
<b>Off-farm income</b>	<b>79,241</b> <sup>A</sup>	<b>38,194</b> <sup>A</sup>	<b>53,113</b> <sup>A</sup>	<b>65,485</b> <sup>A</sup>	<b>95,379</b> <sup>A</sup>	<b>78,475</b> <sup>A</sup>
Off-farm employment income	57,166 <sup>A</sup>	24,196 <sup>A</sup>	35,636 <sup>B</sup>	47,476 <sup>B</sup>	69,791 <sup>B</sup>	53,845 <sup>A</sup>
Wages and salaries	53,129 <sup>A</sup>	22,842 <sup>A</sup>	31,704 <sup>B</sup>	43,023 <sup>B</sup>	62,246 <sup>B</sup>	49,701 <sup>A</sup>
Net off-farm self-employment income	4,037 <sup>A</sup>	1,353 <sup>C</sup>	3,933 <sup>E</sup>	4,453 <sup>B</sup>	7,545 <sup>D</sup>	4,144 <sup>A</sup>
Investment income	7,628 <sup>B</sup>	3,702 <sup>D</sup>	4,491 <sup>B</sup>	7,024 <sup>C</sup>	9,910 <sup>C</sup>	8,643 <sup>A</sup>
Pension income	8,873 <sup>A</sup>	4,069 <sup>B</sup>	3,593 <sup>D</sup>	4,977 <sup>B</sup>	10,217 <sup>B</sup>	9,825 <sup>A</sup>
Government social transfers	3,042 <sup>A</sup>	4,388 <sup>A</sup>	6,243 <sup>C</sup>	3,680 <sup>B</sup>	2,708 <sup>B</sup>	2,840 <sup>A</sup>
Other off-farm income	2,532 <sup>A</sup>	1,839 <sup>B</sup>	3,150 <sup>C</sup>	2,327 <sup>B</sup>	2,753 <sup>D</sup>	3,322 <sup>A</sup>
<b>Net operating income</b>	<b>7,211</b>	<b>73,660</b>	<b>22,659</b>	<b>53,519</b>	<b>-6,397</b>	<b>21,555</b>
Net program payments	10,180	4,134	60,347	F	4,009	7,023
Net market income	-2,969	69,527	-37,688	F	-10,407	14,532
Adjustment for capital cost allowance (CCA)	10,285	30,273	23,363	20,965	7,363	14,875
Net market income adjusted for CCA	-13,254	39,254	-61,052	F	-17,770	-342
<b>Total income adjusted for CCA</b>	<b>76,167</b>	<b>81,581</b>	<b>52,409</b>	<b>98,039</b>	<b>81,618</b>	<b>85,156</b>

**Table 4-3**  
**Average off-farm income by source and average net operating income of farm families, unincorporated sector by farm typology group, Canada**

	2008							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
<b>Number of farm families</b>	<b>13,530<sup>A</sup></b>	<b>13,920<sup>A</sup></b>	<b>12,840<sup>A</sup></b>	<b>7,170<sup>A</sup></b>	<b>31,960<sup>A</sup></b>	<b>25,230<sup>A</sup></b>	<b>12,280<sup>A</sup></b>	<b>116,930<sup>A</sup></b>
Distribution by farm typology group (%)	11.6	11.9	11.0	6.1	27.3	21.6	10.5	100.0
<b>Number of farms</b>	<b>13,600<sup>A</sup></b>	<b>13,700<sup>A</sup></b>	<b>12,230<sup>A</sup></b>	<b>6,440<sup>A</sup></b>	<b>32,080<sup>A</sup></b>	<b>24,770<sup>A</sup></b>	<b>12,060<sup>A</sup></b>	<b>114,850<sup>A</sup></b>
Distribution by farm typology group (%)	11.8	11.9	10.6	5.6	27.9	21.6	10.5	100.0
	Average per family (\$)							
<b>Total income</b>	<b>99,387</b>	<b>119,415</b>	<b>125,372</b>	<b>191,021</b>	<b>75,328</b>	<b>117,609</b>	<b>27,409</b>	<b>100,031</b>
<b>Off-farm income</b>	<b>90,184<sup>A</sup></b>	<b>84,571<sup>A</sup></b>	<b>58,788<sup>A</sup></b>	<b>64,935<sup>A</sup></b>	<b>66,091<sup>A</sup></b>	<b>124,224<sup>A</sup></b>	<b>25,373<sup>A</sup></b>	<b>78,475<sup>A</sup></b>
Off-farm employment income	75,463 <sup>A</sup>	69,319 <sup>A</sup>	39,307 <sup>A</sup>	41,564 <sup>A</sup>	19,859 <sup>A</sup>	106,538 <sup>A</sup>	15,018 <sup>A</sup>	53,845 <sup>A</sup>
Wages and salaries	69,900 <sup>A</sup>	64,317 <sup>A</sup>	35,567 <sup>A</sup>	38,585 <sup>A</sup>	17,944 <sup>B</sup>	99,437 <sup>A</sup>	12,582 <sup>A</sup>	49,701 <sup>A</sup>
Net off-farm self-employment income	5,563 <sup>C</sup>	5,002 <sup>B</sup>	3,740 <sup>A</sup>	2,979 <sup>C</sup>	1,915 <sup>B</sup>	7,101 <sup>B</sup>	2,436 <sup>B</sup>	4,144 <sup>A</sup>
Investment income	7,125 <sup>B</sup>	7,293 <sup>B</sup>	7,150 <sup>A</sup>	9,913 <sup>B</sup>	12,763 <sup>B</sup>	8,596 <sup>C</sup>	2,044 <sup>C</sup>	8,643 <sup>A</sup>
Pension income	2,316 <sup>C</sup>	1,532 <sup>B</sup>	4,922 <sup>A</sup>	3,785 <sup>A</sup>	28,768 <sup>A</sup>	2,871 <sup>B</sup>	1,146 <sup>C</sup>	9,825 <sup>A</sup>
Government social transfers	2,893 <sup>A</sup>	3,100 <sup>A</sup>	3,160 <sup>A</sup>	3,849 <sup>A</sup>	773 <sup>A</sup>	3,365 <sup>A</sup>	5,860 <sup>A</sup>	2,840 <sup>A</sup>
Other off-farm income	2,387 <sup>B</sup>	3,328 <sup>A</sup>	4,249 <sup>A</sup>	5,824 <sup>A</sup>	3,928 <sup>A</sup>	2,853 <sup>C</sup>	1,304 <sup>B</sup>	3,322 <sup>A</sup>
<b>Net operating income</b>	<b>9,203</b>	<b>34,844</b>	<b>66,584</b>	<b>126,087</b>	<b>9,237</b>	<b>-6,614</b>	<b>2,036</b>	<b>21,555</b>
Net program payments	4,501	8,058	11,525	36,742	3,574	1,567	6,794	7,023
Net market income	4,703	26,785	55,059	89,345	5,663	-8,182	-4,758	14,532
Adjustment for capital cost allowance (CCA)	8,541	17,183	32,378	68,321	7,604	4,693	9,648	14,875
Net market income adjusted for CCA	-3,838	9,602	22,681	21,024	-1,940	-12,874	-14,406	-342
<b>Total income adjusted for CCA</b>	<b>90,847</b>	<b>102,232</b>	<b>92,994</b>	<b>122,700</b>	<b>67,724</b>	<b>112,917</b>	<b>17,761</b>	<b>85,156</b>
	percent							
<b>Families with positive family income and:</b>								
Loss from farming	29.2	13.6	7.5	5.4	34.1	57.9	29.4	31.0
Gain from farming less than 25%	43.8	25.8	9.3	5.7	34.7	40.2	13.5	29.1
Gain from farming between 25% and 49%	19.1	29.2	19.8	12.0	18.7	1.5	17.1	15.8
Gain from farming between 50% and 74%	5.0	20.5	31.8	27.9	8.6	0.0	15.1	12.1
Gain from farming equal to or more than 75%	2.0	9.8	28.1	43.7	1.8	0.0	13.0	9.0
<b>Families with negative total income</b>	<b>0.9</b>	<b>1.1</b>	<b>3.7</b>	<b>5.4</b>	<b>2.2</b>	<b>F</b>	<b>11.7</b>	<b>2.9</b>
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**Table 5-1  
Average total income of farm families by farm type and province, unincorporated sector — Canada**

Farm type	2008								
	Average family income								
	Number of farm families	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	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>60,550<sup>A</sup></b>	<b>-2.7</b>	<b>81,464<sup>A</sup></b>	<b>4.6</b>	<b>27,106</b>	<b>27.2</b>	<b>108,570</b>	<b>9.4</b>	<b>92,057</b>
Oilseed and grain farming	42,820 <sup>A</sup>	-1.6	82,086 <sup>A</sup>	5.2	32,769	32.6	114,855	11.8	95,560
Potato farming	550 <sup>C</sup>	10.0	56,149 <sup>B</sup>	14.0	36,710	-20.9	92,859	-2.9	66,248
Other vegetable (except potato) and melon farming	1,540 <sup>B</sup>	-7.8	53,583 <sup>B</sup>	-5.0	19,683	-5.5	73,266	-5.1	64,656
Fruit and tree nut farming	3,440 <sup>A</sup>	-5.0	75,789 <sup>A</sup>	1.6	14,487	1.4	90,276	1.6	81,893
Greenhouse, nursery and floriculture production	1,810 <sup>B</sup>	-15.0	70,140 <sup>A</sup>	-5.3	20,052	18.2	90,192	-0.9	80,390
Other crop farming	10,390 <sup>A</sup>	-3.9	88,243 <sup>B</sup>	5.0	9,760	0.0	98,003	4.4	88,463
<b>Animal production</b>	<b>56,380<sup>A</sup></b>	<b>-4.3</b>	<b>75,265<sup>A</sup></b>	<b>4.0</b>	<b>15,591</b>	<b>0.7</b>	<b>90,856</b>	<b>3.4</b>	<b>77,742</b>
Beef cattle ranching and farming, including feedlots	37,120 <sup>A</sup>	-5.4	79,241 <sup>A</sup>	1.5	7,211	29.8	86,452	3.4	76,167
Dairy cattle and milk production	7,380 <sup>A</sup>	-9.0	38,194 <sup>A</sup>	11.4	73,660	3.1	111,855	5.8	81,581
Hog and pig farming	1,480 <sup>B</sup>	-19.6	53,113 <sup>A</sup>	8.6	22,659	-22.7	75,772	-3.1	52,409
Poultry and egg production	1,680 <sup>B</sup>	-1.8	65,485 <sup>A</sup>	0.4	53,519	17.9	119,004	7.6	98,039
Other animal production	8,730 <sup>A</sup>	8.3	95,379 <sup>A</sup>	6.3	-6,397	..	88,981	1.4	81,618
<b>Total</b>	<b>116,930<sup>A</sup></b>	<b>-3.5</b>	<b>78,475<sup>A</sup></b>	<b>4.3</b>	<b>21,555</b>	<b>16.6</b>	<b>100,031</b>	<b>6.8</b>	<b>85,156</b>

**Table 5-2  
Average total income of farm families by farm type and province, unincorporated sector — Newfoundland and Labrador**

Farm type	2008								
	Average family income								
	Number of farm families	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	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>70<sup>A</sup></b>	<b>-12.5</b>	<b>65,250<sup>A</sup></b>	<b>8.0</b>	<b>13,603</b>	<b>..</b>	<b>78,852</b>	<b>17.5</b>	<b>71,557</b>
Oilseed and grain farming	x	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	30 <sup>A</sup>	0.0	55,966 <sup>A</sup>	2.6	16,686	34.9	72,652	8.6	64,768
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x	x
Other crop farming	x	x	x	x	x	x	x	x	x
<b>Animal production</b>	<b>60<sup>A</sup></b>	<b>-14.3</b>	<b>58,273<sup>A</sup></b>	<b>14.6</b>	<b>33,177</b>	<b>7.0</b>	<b>91,450</b>	<b>11.7</b>	<b>69,513</b>
Beef cattle ranching and farming, including feedlots	x	x	x	x	x	x	x	x	x
Dairy cattle and milk production	x	x	x	x	x	x	x	x	x
Hog and pig farming	x	x	x	x	x	x	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x	x
Other animal production	x	x	x	x	x	x	x	x	x
<b>Total</b>	<b>130<sup>A</sup></b>	<b>0.0</b>	<b>62,178<sup>A</sup></b>	<b>9.8</b>	<b>26,478</b>	<b>8.0</b>	<b>88,656</b>	<b>9.3</b>	<b>72,190</b>

**Table 5-3  
Average total income of farm families by farm type and province, unincorporated sector — Prince Edward Island**

Farm type	2008								
	Average family income								
	Number of farm families	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	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>350<sup>A</sup></b>	<b>-2.8</b>	<b>65,029<sup>A</sup></b>	<b>0.1</b>	<b>21,050</b>	<b>33.6</b>	<b>86,079</b>	<b>6.7</b>	<b>68,718</b>
Oilseed and grain farming	60 <sup>C</sup>	0.0	62,411 <sup>A</sup>	-11.1	13,095	..	75,506	5.7	62,894
Potato farming	140 <sup>A</sup>	-6.7	57,983 <sup>A</sup>	0.3	34,580	26.8	92,562	8.8	66,081
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x	x
Fruit and tree nut farming	60 <sup>C</sup>	0.0	77,562 <sup>C</sup>	-10.0	2,052	-74.2	79,615	-15.4	75,245
Greenhouse, nursery and floriculture production	x	x	x	x	x	x	x	x	x
Other crop farming	60 <sup>C</sup>	50.0	74,998 <sup>B</sup>	31.2	3,320	..	78,318	40.6	70,881
<b>Animal production</b>	<b>480<sup>A</sup></b>	<b>-4.0</b>	<b>59,194<sup>A</sup></b>	<b>8.8</b>	<b>16,922</b>	<b>-5.4</b>	<b>76,116</b>	<b>5.3</b>	<b>64,138</b>
Beef cattle ranching and farming, including feedlots	250 <sup>A</sup>	4.2	65,646 <sup>A</sup>	5.3	8,498	..	74,144	16.6	65,958
Dairy cattle and milk production	120 <sup>A</sup>	-7.7	39,907 <sup>A</sup>	10.8	50,602	-3.3	90,509	2.4	64,482
Hog and pig farming	x	x	x	x	x	x	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x	x
Other animal production	70 <sup>C</sup>	0.0	71,380 <sup>B</sup>	11.8	-4,250	..	67,130	3.3	62,515
<b>Total</b>	<b>830<sup>A</sup></b>	<b>-3.5</b>	<b>61,644<sup>A</sup></b>	<b>4.8</b>	<b>18,378</b>	<b>9.6</b>	<b>80,021</b>	<b>5.9</b>	<b>66,011</b>

**Table 5-4  
Average total income of farm families by farm type and province, unincorporated sector — Nova Scotia**

Farm type	2008								
	Average family income								
	Number of farm families	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	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>710<sup>B</sup></b>	<b>0.0</b>	<b>70,330<sup>B</sup></b>	<b>8.9</b>	<b>11,144</b>	<b>-18.7</b>	<b>81,474</b>	<b>4.1</b>	<b>74,930</b>
Oilseed and grain farming	x	x	x	x	x	x	x	x	x
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	40 <sup>C</sup>	-20.0	56,070 <sup>B</sup>	10.4	8,376	-50.6	64,446	-4.8	55,491
Fruit and tree nut farming	370 <sup>B</sup>	12.1	76,902 <sup>B</sup>	11.7	11,600	-36.1	88,502	1.8	82,805
Greenhouse, nursery and floriculture production	170 <sup>C</sup>	-19.0	67,020 <sup>C</sup>	-0.9	11,480	-4.8	78,499	-1.5	73,028
Other crop farming	110 <sup>C</sup>	22.2	58,130 <sup>B</sup>	-1.4	7,900	-12.2	66,029	-2.8	57,660
<b>Animal production</b>	<b>800<sup>A</sup></b>	<b>2.6</b>	<b>59,916<sup>A</sup></b>	<b>2.5</b>	<b>17,556</b>	<b>-15.1</b>	<b>77,472</b>	<b>-2.1</b>	<b>65,536</b>
Beef cattle ranching and farming, including feedlots	380 <sup>B</sup>	5.6	59,403 <sup>A</sup>	-1.7	2,253	16.0	61,655	-1.1	54,645
Dairy cattle and milk production	150 <sup>A</sup>	-6.3	47,333 <sup>A</sup>	15.7	57,739	-22.7	105,073	-9.1	79,211
Hog and pig farming	x	x	x	x	x	x	x	x	x
Poultry and egg production	60 <sup>C</sup>	20.0	62,876 <sup>A</sup>	0.6	52,322	56.0	115,198	20.0	98,206
Other animal production	190 <sup>C</sup>	11.8	72,200 <sup>C</sup>	1.0	15,889	16.4	88,089	3.5	80,127
<b>Total</b>	<b>1,510<sup>A</sup></b>	<b>1.3</b>	<b>64,812<sup>A</sup></b>	<b>5.6</b>	<b>14,469</b>	<b>-16.8</b>	<b>79,281</b>	<b>0.7</b>	<b>69,922</b>



**Table 5-5**  
**Average total income of farm families by farm type and province, unincorporated sector — New Brunswick**

Farm type	2008								
	Average family income								
	Number of farm families	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	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>460<sup>A</sup></b>	<b>-6.1</b>	<b>63,214<sup>A</sup></b>	<b>0.1</b>	<b>13,790</b>	<b>-16.0</b>	<b>77,004</b>	<b>-3.2</b>	<b>66,270</b>
Oilseed and grain farming	x	x	x	x	x	x	x	x	x
Potato farming	110 <sup>B</sup>	10.0	45,921 <sup>B</sup>	9.8	37,167	8.3	83,088	9.1	60,766
Other vegetable (except potato) and melon farming	40 <sup>C</sup>	33.3	58,540 <sup>B</sup>	0.4	14,189	-13.3	72,729	-2.6	65,333
Fruit and tree nut farming	140 <sup>C</sup>	-22.2	72,457 <sup>A</sup>	10.9	3,634	-69.8	76,091	-1.6	70,829
Greenhouse, nursery and floriculture production	80 <sup>D</sup>	-11.1	90,389 <sup>D</sup>	5.8	1,566	-85.1	91,955	-4.2	86,110 <sup>E</sup>
Other crop farming	100 <sup>C</sup>	11.1	48,565 <sup>A</sup>	-21.2	13,074	29.7	61,640	-14.0	51,311
<b>Animal production</b>	<b>580<sup>A</sup></b>	<b>-6.5</b>	<b>56,381<sup>A</sup></b>	<b>7.7</b>	<b>16,735</b>	<b>-16.2</b>	<b>73,116</b>	<b>1.1</b>	<b>61,587</b>
Beef cattle ranching and farming, including feedlots	340 <sup>A</sup>	-5.6	58,666 <sup>A</sup>	6.9	-285	..	58,381	2.8	52,289
Dairy cattle and milk production	140 <sup>A</sup>	0.0	48,451 <sup>B</sup>	16.5	61,604	-27.5	110,055	-13.0	81,359
Hog and pig farming	x	x	x	x	x	x	x	x	x
Poultry and egg production	x	x	x	x	x	x	x	x	x
Other animal production	70 <sup>C</sup>	-12.5	62,463 <sup>C</sup>	2.5	5,723	..	68,186	9.7	64,405
<b>Total</b>	<b>1,040<sup>A</sup></b>	<b>-7.1</b>	<b>59,465<sup>A</sup></b>	<b>4.1</b>	<b>15,606</b>	<b>-15.3</b>	<b>75,071</b>	<b>-0.6</b>	<b>63,767</b>

**Table 5-6**  
**Average total income of farm families by farm type and province, unincorporated sector — Quebec**

Farm type	2008								
	Average family income								
	Number of farm families	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	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>5,700<sup>A</sup></b>	<b>-14.3</b>	<b>58,691<sup>A</sup></b>	<b>-3.9</b>	<b>20,745</b>	<b>45.6</b>	<b>79,437</b>	<b>5.5</b>	<b>67,313</b>
Oilseed and grain farming	2,020 <sup>A</sup>	-14.4	60,289 <sup>A</sup>	-6.0	27,879	73.4	88,168	9.9	69,618
Potato farming	70 <sup>D</sup>	16.7	44,345 <sup>C</sup>	-10.7	43,274	-29.4	87,619	-21.1	72,592
Other vegetable (except potato) and melon farming	440 <sup>C</sup>	-12.0	61,186 <sup>C</sup>	17.6	16,223	-25.8	77,409	4.8	68,146
Fruit and tree nut farming	550 <sup>C</sup>	-20.3	67,396 <sup>B</sup>	0.8	23,419	84.8	90,814	14.2	81,598
Greenhouse, nursery and floriculture production	270 <sup>C</sup>	-10.0	48,566 <sup>B</sup>	-6.1	27,546	18.5	76,112	1.5	65,688
Other crop farming	2,350 <sup>B</sup>	-14.9	56,410 <sup>B</sup>	-5.8	13,517	37.6	69,926	0.3	61,945
<b>Animal production</b>	<b>8,630<sup>A</sup></b>	<b>-2.9</b>	<b>48,011<sup>A</sup></b>	<b>9.3</b>	<b>35,615</b>	<b>2.2</b>	<b>83,626</b>	<b>6.1</b>	<b>67,757</b>
Beef cattle ranching and farming, including feedlots	3,460 <sup>B</sup>	4.5	56,735 <sup>A</sup>	3.3	17,173	37.0	73,907	9.6	64,333
Dairy cattle and milk production	3,380 <sup>A</sup>	-11.7	34,001 <sup>A</sup>	12.0	64,187	5.2	98,188	7.5	74,007
Hog and pig farming	500 <sup>C</sup>	-3.8	53,088 <sup>B</sup>	20.1	41,657	3.5	94,745	12.2	69,141
Poultry and egg production	270 <sup>E</sup>	42.1	68,657 <sup>C</sup>	42.3	29,824	-40.7	F	F	F
Other animal production	1,010 <sup>C</sup>	-2.9	56,918 <sup>B</sup>	-2.0	2,407	-35.1	59,325	-4.0	52,902
<b>Total</b>	<b>14,330<sup>A</sup></b>	<b>-7.8</b>	<b>52,259<sup>A</sup></b>	<b>1.9</b>	<b>29,699</b>	<b>14.1</b>	<b>81,957</b>	<b>6.0</b>	<b>67,578</b>

**Table 5-7**  
**Average total income of farm families by farm type and province, unincorporated sector — Ontario**

Farm type	2008									
	Average family income									
	Number of farm families	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	%	\$	%	\$	%	\$	%	\$	
<b>Crop production</b>	<b>14,580<sup>A</sup></b>	<b>-3.4</b>	<b>89,108<sup>A</sup></b>	<b>1.6</b>	<b>17,196</b>	<b>31.6</b>	<b>106,304</b>	<b>5.5</b>	<b>95,148</b>	
Oilseed and grain farming	10,310 <sup>A</sup>	0.6	93,244 <sup>A</sup>	-1.4	19,270	44.3	112,515	4.3	100,723	
Potato farming	F	F	F	F	F	F	F	F	F	
Other vegetable (except potato) and melon farming	640 <sup>D</sup>	-13.5	49,058 <sup>B</sup>	-19.2	22,775	24.0	71,833	-9.2	63,893	
Fruit and tree nut farming	680 <sup>C</sup>	-18.1	81,925 <sup>C</sup>	13.8	19,471	35.6	101,396	17.4	87,355	
Greenhouse, nursery and floriculture production	550 <sup>C</sup>	-33.7	63,041 <sup>B</sup>	-18.7	22,005	53.4	85,045	-7.4	73,729	
Other crop farming	2,230 <sup>B</sup>	-4.7	91,817 <sup>B</sup>	18.6	4,150	-46.2	95,967	12.8	88,156	
<b>Animal production</b>	<b>14,890<sup>A</sup></b>	<b>-5.0</b>	<b>73,486<sup>A</sup></b>	<b>8.2</b>	<b>18,900</b>	<b>2.5</b>	<b>92,386</b>	<b>7.0</b>	<b>78,359</b>	
Beef cattle ranching and farming, including feedlots	7,280 <sup>A</sup>	-9.3	76,627 <sup>A</sup>	3.8	2,135	..	78,761	8.8	71,010	
Dairy cattle and milk production	2,910 <sup>A</sup>	-7.0	42,046 <sup>B</sup>	11.4	81,453	0.9	123,499	4.3	90,077	
Hog and pig farming	590 <sup>B</sup>	-20.3	53,930 <sup>A</sup>	3.9	17,421	-40.3	71,351	-12.0	49,125	
Poultry and egg production	680 <sup>B</sup>	-11.7	59,582 <sup>B</sup>	-12.6	80,903	50.2	140,485	15.1	113,238	
Other animal production	3,430 <sup>B</sup>	14.0	99,544 <sup>B</sup>	13.7	-10,716	..	88,828	7.7	81,967	
<b>Total</b>	<b>29,480<sup>A</sup></b>	<b>-4.2</b>	<b>81,211<sup>A</sup></b>	<b>4.6</b>	<b>18,051</b>	<b>14.2</b>	<b>99,262</b>	<b>6.2</b>	<b>86,660</b>	

**Table 5-8**  
**Average total income of farm families by farm type and province, unincorporated sector — Manitoba**

Farm type	2008									
	Average family income									
	Number of farm families	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	%	\$	%	\$	%	\$	%	\$	
<b>Crop production</b>	<b>5,430<sup>A</sup></b>	<b>-3.7</b>	<b>63,303<sup>A</sup></b>	<b>4.6</b>	<b>30,909</b>	<b>9.2</b>	<b>94,212</b>	<b>6.1</b>	<b>72,708</b>	
Oilseed and grain farming	4,690 <sup>A</sup>	-2.5	62,787 <sup>A</sup>	5.3	33,884	9.1	96,671	6.6	73,335	
Potato farming	x	x	x	x	x	x	x	x	x	
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x	x	
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x	
Greenhouse, nursery and floriculture production	40 <sup>D</sup>	33.3	68,880 <sup>B</sup>	8.4	28,597	46.8	97,476 <sup>E</sup>	17.4	86,059 <sup>E</sup>	
Other crop farming	640 <sup>C</sup>	-13.5	66,663 <sup>B</sup>	1.6	9,860	-7.4	76,522	0.3	67,165	
<b>Animal production</b>	<b>4,680<sup>A</sup></b>	<b>-9.1</b>	<b>59,953<sup>A</sup></b>	<b>5.1</b>	<b>10,235</b>	<b>-1.4</b>	<b>70,188</b>	<b>4.1</b>	<b>58,772</b>	
Beef cattle ranching and farming, including feedlots	3,750 <sup>A</sup>	-11.6	61,672 <sup>A</sup>	5.6	5,076	-1.1	66,748	5.0	57,446	
Dairy cattle and milk production	210 <sup>C</sup>	10.5	25,789 <sup>C</sup>	-13.8	85,778	13.1	111,567	5.5	68,608	
Hog and pig farming	150 <sup>C</sup>	-28.6	47,410 <sup>B</sup>	11.8	5,867	-80.4	53,277	-26.3	35,246	
Poultry and egg production	110 <sup>C</sup>	-8.3	45,134 <sup>B</sup>	7.0	57,748	-9.3	102,883	-2.8	82,477	
Other animal production	460 <sup>C</sup>	12.2	69,345 <sup>C</sup>	4.5	8,310	7.3	77,655	4.8	66,819	
<b>Total</b>	<b>10,110<sup>A</sup></b>	<b>-6.4</b>	<b>61,751<sup>A</sup></b>	<b>4.9</b>	<b>21,340</b>	<b>8.1</b>	<b>83,092</b>	<b>5.7</b>	<b>66,257</b>	

**Table 5-9**  
**Average total income of farm families by farm type and province, unincorporated sector — Saskatchewan**

Farm type	2008								
	Average family income								
	Number of farm families	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	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>17,310<sup>A</sup></b>	<b>-1.6</b>	<b>75,185<sup>A</sup></b>	<b>9.3</b>	<b>31,749</b>	<b>22.0</b>	<b>106,934</b>	<b>12.8</b>	<b>88,960</b>
Oilseed and grain farming	16,090 <sup>A</sup>	-2.6	75,300 <sup>A</sup>	10.3	33,748	24.6	109,048	14.4	90,345
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	x	x	x	x	x	x	x	x	x
Fruit and tree nut farming	x	x	x	x	x	x	x	x	x
Greenhouse, nursery and floriculture production	F	F	F	F	F	F	F	F	F
Other crop farming	1,040 <sup>C</sup>	8.3	71,807 <sup>B</sup>	-9.0	3,158	-62.2	74,964	-14.1	67,820
<b>Animal production</b>	<b>7,710<sup>A</sup></b>	<b>-0.4</b>	<b>73,435<sup>A</sup></b>	<b>12.9</b>	<b>7,478</b>	<b>-16.1</b>	<b>80,913</b>	<b>9.4</b>	<b>71,331</b>
Beef cattle ranching and farming, including feedlots	6,740 <sup>A</sup>	-3.4	73,270 <sup>A</sup>	11.4	7,056	-8.5	80,326	9.3	70,664
Dairy cattle and milk production	80 <sup>D</sup>	-27.3	43,363 <sup>C</sup>	32.0	76,917	-7.5	120,280 <sup>E</sup>	3.7	78,286 <sup>E</sup>
Hog and pig farming	F	F	F	F	F	F	F	F	F
Poultry and egg production	F	F	F	F	F	F	F	F	F
Other animal production	760 <sup>D</sup>	52.0	82,235 <sup>C</sup>	21.0	378	-91.2	82,613	14.3	77,210
<b>Total</b>	<b>25,010<sup>A</sup></b>	<b>-1.3</b>	<b>74,646<sup>A</sup></b>	<b>10.4</b>	<b>24,266</b>	<b>16.7</b>	<b>98,912</b>	<b>11.9</b>	<b>83,525</b>

**Table 5-10**  
**Average total income of farm families by farm type and province, unincorporated sector — Alberta**

Farm type	2008								
	Average family income								
	Number of farm families	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	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>12,630<sup>A</sup></b>	<b>1.1</b>	<b>102,160<sup>A</sup></b>	<b>5.2</b>	<b>38,966</b>	<b>40.2</b>	<b>141,126</b>	<b>13.0</b>	<b>117,819</b>
Oilseed and grain farming	9,380 <sup>A</sup>	1.2	95,844 <sup>A</sup>	6.5	46,745	45.2	142,589	16.7	115,762
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	30 <sup>C</sup>	-25.0	92,225 <sup>C</sup>	-32.0	F	F	F	F	F
Fruit and tree nut farming	F	F	F	F	F	F	F	F	F
Greenhouse, nursery and floriculture production	190 <sup>E</sup>	-9.5	90,830 <sup>B</sup>	-2.3	31,824	26.3	F	F	F
Other crop farming	2,930 <sup>B</sup>	1.0	122,874 <sup>C</sup>	1.9	15,117	16.8	137,992	3.3	125,256
<b>Animal production</b>	<b>15,250<sup>A</sup></b>	<b>-3.3</b>	<b>97,427<sup>A</sup></b>	<b>-2.3</b>	<b>10,244</b>	<b>11.8</b>	<b>107,670</b>	<b>-1.1</b>	<b>94,266</b>
Beef cattle ranching and farming, including feedlots	12,880 <sup>A</sup>	-3.4	96,030 <sup>A</sup>	-2.8	9,840	12.9	105,870	-1.5	92,999
Dairy cattle and milk production	180 <sup>B</sup>	-10.0	40,293 <sup>B</sup>	13.9	133,576	19.2	173,869	17.9	104,886
Hog and pig farming	90 <sup>A</sup>	-43.8	57,949 <sup>A</sup>	-2.4	24,974	71.8	82,923	12.2	38,523
Poultry and egg production	140 <sup>C</sup>	-6.7	56,384 <sup>B</sup>	11.0	59,788	-2.5	116,173	3.7	89,563
Other animal production	1,950 <sup>B</sup>	2.1	116,781 <sup>B</sup>	-2.8	-2,306	0.2	114,475	-2.9	104,880
<b>Total</b>	<b>27,870<sup>A</sup></b>	<b>-1.4</b>	<b>99,571<sup>A</sup></b>	<b>1.0</b>	<b>23,274</b>	<b>33.8</b>	<b>122,845</b>	<b>6.0</b>	<b>104,941</b>

**Table 5-11**  
**Average total income of farm families by farm type and province, unincorporated sector — British Columbia**

Farm type	2008								
	Average family income								
	Number of farm families	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	%	\$	%	\$	%	\$	%	\$
<b>Crop production</b>	<b>3,310<sup>A</sup></b>	<b>6.4</b>	<b>77,721<sup>A</sup></b>	<b>-3.1</b>	<b>12,248</b>	<b>-16.5</b>	<b>89,969</b>	<b>-5.2</b>	<b>80,930</b>
Oilseed and grain farming	240 <sup>B</sup>	20.0	87,456 <sup>A</sup>	-5.3	28,816	23.4	116,272	0.5	99,071
Potato farming	x	x	x	x	x	x	x	x	x
Other vegetable (except potato) and melon farming	260 <sup>D</sup>	13.0	42,613 <sup>B</sup>	-1.1	18,731	-30.3	61,344	-12.4	53,741
Fruit and tree nut farming	1,540 <sup>B</sup>	7.7	73,355 <sup>A</sup>	-10.3	11,796	-24.0	85,152	-12.5	78,205
Greenhouse, nursery and floriculture production	340 <sup>D</sup>	3.0	76,462 <sup>A</sup>	-4.1	18,010	-6.2	94,472	-4.5	85,194
Other crop farming	930 <sup>B</sup>	5.7	93,195 <sup>C</sup>	9.8	4,640	-22.2	97,835	7.7	87,183
<b>Animal production</b>	<b>3,310<sup>A</sup></b>	<b>-11.5</b>	<b>87,853<sup>A</sup></b>	<b>-0.8</b>	<b>-1,765</b>	<b>..</b>	<b>86,087</b>	<b>-4.8</b>	<b>74,549</b>
Beef cattle ranching and farming, including feedlots	2,020 <sup>A</sup>	-14.4	81,719 <sup>B</sup>	-6.8	-1,800	31.2	79,919	-6.0	70,171
Dairy cattle and milk production	190 <sup>A</sup>	-5.0	46,635 <sup>A</sup>	-0.9	84,158	-2.4	130,793	-1.8	91,604
Hog and pig farming	30 <sup>B</sup>	0.0	61,987 <sup>A</sup>	0.7	15,393	-43.4	77,380	-12.8	F
Poultry and egg production	310 <sup>C</sup>	3.3	92,952 <sup>A</sup>	1.9	17,505	43.7	110,457	6.8	92,723
Other animal production	750 <sup>C</sup>	-11.8	113,717 <sup>C</sup>	12.6	-32,176 <sup>E</sup>	..	81,540 <sup>E</sup>	-10.8	75,872 <sup>E</sup>
<b>Total</b>	<b>6,610<sup>A</sup></b>	<b>-3.5</b>	<b>82,778<sup>A</sup></b>	<b>-2.4</b>	<b>5,244</b>	<b>-31.7</b>	<b>88,022</b>	<b>-4.8</b>	<b>77,717</b>

**Table 6**  
**Average family income by source and family total income group, unincorporated sector, Canada**

Family total income group <sup>1</sup>	2008							
	Number of farm families	Average family income by source						
		Off-farm employment income <sup>2</sup>	Investment income	Pension income	Other off-farm income <sup>3</sup>	Off-farm income	Net operating income	Total income
number	dollars							
<b>All families</b>								
Under \$10,000 <sup>4</sup>	5,530 <sup>A</sup>	14,097 <sup>B</sup>	4,845 <sup>E</sup>	5,562 <sup>B</sup>	5,405 <sup>A</sup>	29,909 <sup>B</sup>	-59,432	-29,523
\$10,000 to \$19,999	3,510 <sup>B</sup>	10,543 <sup>B</sup>	1,778 <sup>D</sup>	8,739 <sup>C</sup>	4,452 <sup>B</sup>	25,511 <sup>A</sup>	-10,347	15,164
\$20,000 to \$29,999	5,610 <sup>A</sup>	11,996 <sup>A</sup>	2,233 <sup>B</sup>	10,616 <sup>A</sup>	4,068 <sup>B</sup>	28,914 <sup>A</sup>	-3,374	25,539
\$30,000 to \$39,999	8,270 <sup>A</sup>	14,099 <sup>A</sup>	3,217 <sup>B</sup>	11,781 <sup>A</sup>	4,228 <sup>A</sup>	33,324 <sup>A</sup>	1,995	35,320
\$40,000 to \$49,999	9,160 <sup>A</sup>	20,413 <sup>A</sup>	3,645 <sup>B</sup>	11,683 <sup>B</sup>	4,927 <sup>A</sup>	40,667 <sup>A</sup>	4,454	45,122
\$50,000 to \$99,999	41,430 <sup>A</sup>	38,816 <sup>A</sup>	5,006 <sup>A</sup>	10,646 <sup>A</sup>	5,623 <sup>A</sup>	60,092 <sup>A</sup>	14,210	74,301
\$100,000 and over	43,420 <sup>A</sup>	96,779 <sup>A</sup>	16,070 <sup>B</sup>	8,806 <sup>A</sup>	7,810 <sup>A</sup>	129,465 <sup>A</sup>	51,998	181,464
<b>Total</b>	<b>116,930<sup>A</sup></b>	<b>53,845<sup>A</sup></b>	<b>8,643<sup>A</sup></b>	<b>9,825<sup>A</sup></b>	<b>6,162<sup>A</sup></b>	<b>78,475<sup>A</sup></b>	<b>21,555</b>	<b>100,031</b>
<b>Families whose farm had operating revenues of less than \$50,000 in 2008</b>								
Under \$10,000 <sup>4</sup>	2,010 <sup>B</sup>	11,626 <sup>D</sup>	F	6,897 <sup>C</sup>	3,635 <sup>B</sup>	28,274 <sup>D</sup>	-36,862	-8,588
\$10,000 to \$19,999	2,170 <sup>B</sup>	8,684 <sup>C</sup>	1,822 <sup>E</sup>	11,135 <sup>C</sup>	4,105 <sup>C</sup>	25,746 <sup>A</sup>	-10,787	14,959
\$20,000 to \$29,999	3,270 <sup>B</sup>	10,416 <sup>B</sup>	2,498 <sup>C</sup>	14,047 <sup>A</sup>	3,358 <sup>C</sup>	30,319 <sup>A</sup>	-4,744	25,575
\$30,000 to \$39,999	4,950 <sup>B</sup>	13,870 <sup>B</sup>	3,611 <sup>B</sup>	15,256 <sup>A</sup>	3,375 <sup>B</sup>	36,112 <sup>A</sup>	-731	35,382
\$40,000 to \$49,999	4,910 <sup>B</sup>	22,649 <sup>B</sup>	3,796 <sup>B</sup>	15,380 <sup>B</sup>	4,672 <sup>B</sup>	46,497 <sup>A</sup>	-1,600	44,897
\$50,000 to \$99,999	19,800 <sup>A</sup>	48,363 <sup>A</sup>	5,834 <sup>B</sup>	14,193 <sup>A</sup>	5,208 <sup>A</sup>	73,597 <sup>A</sup>	-961	72,637
\$100,000 and over	14,620 <sup>A</sup>	137,569 <sup>A</sup>	19,811 <sup>C</sup>	11,339 <sup>B</sup>	7,383 <sup>B</sup>	176,102 <sup>A</sup>	-2,483	173,619
<b>Total</b>	<b>51,720<sup>A</sup></b>	<b>62,320<sup>A</sup></b>	<b>9,007<sup>B</sup></b>	<b>13,179<sup>A</sup></b>	<b>5,371<sup>A</sup></b>	<b>89,878<sup>A</sup></b>	<b>-3,478</b>	<b>86,400</b>
<b>Families whose farm had operating revenues of \$50,000 to \$99,999 in 2008</b>								
Under \$10,000 <sup>4</sup>	1,080 <sup>B</sup>	12,360 <sup>B</sup>	2,454 <sup>C</sup>	5,703 <sup>B</sup>	5,056 <sup>C</sup>	25,573 <sup>A</sup>	-46,650	-21,077
\$10,000 to \$19,999	620 <sup>B</sup>	12,132 <sup>B</sup>	1,275 <sup>E</sup>	5,414 <sup>B</sup>	3,913 <sup>B</sup>	22,733 <sup>B</sup>	-6,651	16,082
\$20,000 to \$29,999	1,220 <sup>B</sup>	12,908 <sup>C</sup>	2,040 <sup>C</sup>	7,434 <sup>B</sup>	4,138 <sup>C</sup>	26,519 <sup>B</sup>	-708	25,812
\$30,000 to \$39,999	1,640 <sup>B</sup>	14,721 <sup>B</sup>	2,681 <sup>C</sup>	7,596 <sup>B</sup>	4,976 <sup>C</sup>	29,975 <sup>A</sup>	4,985	34,960
\$40,000 to \$49,999	2,080 <sup>B</sup>	18,318 <sup>B</sup>	3,605 <sup>C</sup>	9,703 <sup>B</sup>	4,721 <sup>B</sup>	36,347 <sup>A</sup>	8,993	45,340
\$50,000 to \$99,999	7,850 <sup>A</sup>	37,709 <sup>A</sup>	5,078 <sup>A</sup>	10,622 <sup>A</sup>	5,520 <sup>A</sup>	58,929 <sup>A</sup>	15,379	74,307
\$100,000 and over	6,380 <sup>A</sup>	113,511 <sup>A</sup>	21,389 <sup>C</sup>	11,003 <sup>B</sup>	7,066 <sup>B</sup>	152,970 <sup>A</sup>	16,099	169,068
<b>Total</b>	<b>20,870<sup>A</sup></b>	<b>53,610<sup>A</sup></b>	<b>9,301<sup>B</sup></b>	<b>9,812<sup>A</sup></b>	<b>5,718<sup>A</sup></b>	<b>78,441<sup>A</sup></b>	<b>9,345</b>	<b>87,787</b>
<b>Families whose farm had operating revenues of \$100,000 and more in 2008</b>								
Under \$10,000 <sup>4</sup>	2,430 <sup>A</sup>	16,915 <sup>B</sup>	4,857 <sup>D</sup>	4,391 <sup>C</sup>	7,025 <sup>B</sup>	33,187 <sup>A</sup>	-84,020	-50,833
\$10,000 to \$19,999	720 <sup>B</sup>	14,810 <sup>B</sup>	2,074 <sup>D</sup>	4,334 <sup>D</sup>	5,966 <sup>B</sup>	27,185 <sup>B</sup>	-12,061	15,124
\$20,000 to \$29,999	1,130 <sup>A</sup>	15,595 <sup>A</sup>	1,673 <sup>C</sup>	4,104 <sup>B</sup>	6,052 <sup>A</sup>	27,425 <sup>A</sup>	-2,246	25,178
\$30,000 to \$39,999	1,680 <sup>A</sup>	14,164 <sup>B</sup>	2,576 <sup>D</sup>	5,624 <sup>C</sup>	6,012 <sup>A</sup>	28,375 <sup>A</sup>	7,087	35,462
\$40,000 to \$49,999	2,160 <sup>A</sup>	17,347 <sup>A</sup>	3,340 <sup>D</sup>	5,187 <sup>B</sup>	5,704 <sup>A</sup>	31,578 <sup>A</sup>	13,898	45,477
\$50,000 to \$99,999	13,800 <sup>A</sup>	25,753 <sup>A</sup>	3,777 <sup>A</sup>	5,573 <sup>A</sup>	6,279 <sup>A</sup>	41,381 <sup>A</sup>	35,319	76,700
\$100,000 and over	22,430 <sup>A</sup>	65,456 <sup>A</sup>	12,121 <sup>A</sup>	6,531 <sup>A</sup>	8,300 <sup>A</sup>	92,408 <sup>A</sup>	97,691	190,099
<b>Total</b>	<b>44,350<sup>A</sup></b>	<b>44,071<sup>A</sup></b>	<b>7,910<sup>A</sup></b>	<b>5,919<sup>A</sup></b>	<b>7,293<sup>A</sup></b>	<b>65,192<sup>A</sup></b>	<b>56,484</b>	<b>121,676</b>

1. Based on family income from all sources: farm (net operating income) and off-farm income.

2. Off-farm employment income includes "wages and salaries" and "net off-farm self-employment income".

3. Other off-farm income includes "government social transfers and RRSP".

4. Includes losses.

**Table 7-1  
Distribution of farm families and average total income, unincorporated sector by farm typology group and province**

Province	2008							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families								
<b>Canada</b>	<b>13,530<sup>A</sup></b>	<b>13,920<sup>A</sup></b>	<b>12,840<sup>A</sup></b>	<b>7,170<sup>A</sup></b>	<b>31,960<sup>A</sup></b>	<b>25,230<sup>A</sup></b>	<b>12,280<sup>A</sup></b>	<b>116,930<sup>A</sup></b>
Newfoundland and Labrador	x	x	x	x	30 <sup>A</sup>	30 <sup>A</sup>	x	130 <sup>A</sup>
Prince Edward Island	90 <sup>B</sup>	90 <sup>A</sup>	120 <sup>A</sup>	90 <sup>A</sup>	220 <sup>A</sup>	140 <sup>B</sup>	80 <sup>B</sup>	830 <sup>A</sup>
Nova Scotia	180 <sup>D</sup>	80 <sup>B</sup>	130 <sup>A</sup>	70 <sup>A</sup>	460 <sup>B</sup>	370 <sup>B</sup>	220 <sup>C</sup>	1,510 <sup>A</sup>
New Brunswick	110 <sup>C</sup>	80 <sup>A</sup>	90 <sup>A</sup>	50 <sup>A</sup>	320 <sup>B</sup>	250 <sup>B</sup>	140 <sup>B</sup>	1,040 <sup>A</sup>
Quebec	1,730 <sup>B</sup>	2,100 <sup>A</sup>	2,050 <sup>A</sup>	1,130 <sup>A</sup>	2,810 <sup>B</sup>	2,240 <sup>B</sup>	2,280 <sup>B</sup>	14,330 <sup>A</sup>
Ontario	2,810 <sup>B</sup>	2,860 <sup>A</sup>	3,050 <sup>A</sup>	1,910 <sup>A</sup>	8,790 <sup>A</sup>	7,240 <sup>A</sup>	2,830 <sup>B</sup>	29,480 <sup>A</sup>
Manitoba	1,330 <sup>B</sup>	1,170 <sup>A</sup>	1,350 <sup>A</sup>	780 <sup>A</sup>	2,360 <sup>A</sup>	1,700 <sup>B</sup>	1,420 <sup>B</sup>	10,110 <sup>A</sup>
Saskatchewan	3,170 <sup>A</sup>	3,610 <sup>A</sup>	2,910 <sup>A</sup>	1,270 <sup>A</sup>	7,360 <sup>A</sup>	4,540 <sup>A</sup>	2,150 <sup>B</sup>	25,010 <sup>A</sup>
Alberta	3,300 <sup>A</sup>	3,430 <sup>A</sup>	2,720 <sup>A</sup>	1,600 <sup>A</sup>	7,880 <sup>A</sup>	6,770 <sup>A</sup>	2,180 <sup>B</sup>	27,870 <sup>A</sup>
British Columbia	790 <sup>B</sup>	490 <sup>A</sup>	420 <sup>A</sup>	250 <sup>A</sup>	1,750 <sup>A</sup>	1,960 <sup>B</sup>	970 <sup>B</sup>	6,610 <sup>A</sup>
Average total income (\$)								
<b>Canada</b>	<b>99,387</b>	<b>119,415</b>	<b>125,372</b>	<b>191,021</b>	<b>75,328</b>	<b>117,609</b>	<b>27,409</b>	<b>100,031</b>
Newfoundland and Labrador	x	x	x	x	68,886	82,056	x	88,656
Prince Edward Island	81,332	89,438	99,915	127,739	58,084	90,073	31,167	80,021
Nova Scotia	75,268	101,601	97,592	172,018	63,488	104,931	22,471	79,281
New Brunswick	58,490	93,378	113,538	156,209	56,162	98,673	27,731	75,071
Quebec	71,704	92,231	108,704	155,882	60,705	94,456	33,143	81,957
Ontario	98,127	120,762	123,472	177,142	73,814	120,679	24,329	99,262
Manitoba	79,984	99,447	106,339	172,558	61,892	90,759	26,718	83,092
Saskatchewan	95,117	118,056	129,769	198,222	74,232	112,779	27,377	98,912
Alberta	130,870	144,784	149,852	241,497	88,874	138,660	29,252	122,845
British Columbia	96,139	121,977	113,840	183,158	76,832	102,250	20,438	88,022

**Table 7-2**  
**Distribution of farm families and average total income, unincorporated sector by farm typology group and farm type, Canada**

Farm type	2008							Total
	Business-focused farms				Non-business-focused farms			
	Small farms	Medium farms	Large farms	Very large farms	Pension farms	Lifestyle farms	Low-income farms	
Number of farm families								
<b>Crop production</b>	<b>7,220<sup>A</sup></b>	<b>8,260<sup>A</sup></b>	<b>7,100<sup>A</sup></b>	<b>3,640<sup>A</sup></b>	<b>18,360<sup>A</sup></b>	<b>11,170<sup>A</sup></b>	<b>4,820<sup>A</sup></b>	<b>60,550<sup>A</sup></b>
Oilseed and grain farming	4,830 <sup>A</sup>	6,650 <sup>A</sup>	6,180 <sup>A</sup>	3,060 <sup>A</sup>	13,070 <sup>A</sup>	6,540 <sup>A</sup>	2,500 <sup>A</sup>	42,820 <sup>A</sup>
Potato farming	F	50 <sup>B</sup>	90 <sup>C</sup>	120 <sup>A</sup>	160 <sup>E</sup>	60 <sup>C</sup>	40 <sup>E</sup>	550 <sup>C</sup>
Other vegetable (except potato) and melon farming	230 <sup>E</sup>	170 <sup>C</sup>	130 <sup>C</sup>	110 <sup>B</sup>	340 <sup>D</sup>	230 <sup>D</sup>	320 <sup>D</sup>	1,540 <sup>B</sup>
Fruit and tree nut farming	550 <sup>C</sup>	390 <sup>B</sup>	230 <sup>B</sup>	100 <sup>B</sup>	910 <sup>B</sup>	770 <sup>B</sup>	480 <sup>C</sup>	3,440 <sup>A</sup>
Greenhouse, nursery and floriculture production	230 <sup>D</sup>	210 <sup>C</sup>	130 <sup>C</sup>	130 <sup>B</sup>	480 <sup>D</sup>	390 <sup>D</sup>	250 <sup>D</sup>	1,810 <sup>B</sup>
Other crop farming	1,320 <sup>C</sup>	790 <sup>B</sup>	340 <sup>B</sup>	120 <sup>A</sup>	3,400 <sup>B</sup>	3,190 <sup>B</sup>	1,220 <sup>C</sup>	10,390 <sup>A</sup>
<b>Animal production</b>	<b>6,310<sup>A</sup></b>	<b>5,660<sup>A</sup></b>	<b>5,740<sup>A</sup></b>	<b>3,540<sup>A</sup></b>	<b>13,600<sup>A</sup></b>	<b>14,060<sup>A</sup></b>	<b>7,460<sup>A</sup></b>	<b>56,380<sup>A</sup></b>
Beef cattle ranching and farming, including feedlots	4,900 <sup>A</sup>	3,280 <sup>A</sup>	1,770 <sup>A</sup>	1,140 <sup>A</sup>	10,780 <sup>A</sup>	10,250 <sup>A</sup>	4,990 <sup>A</sup>	37,120 <sup>A</sup>
Dairy cattle and milk production	190 <sup>D</sup>	1,480 <sup>B</sup>	2,910 <sup>A</sup>	1,440 <sup>A</sup>	430 <sup>C</sup>	F	830 <sup>C</sup>	7,380 <sup>A</sup>
Hog and pig farming	70 <sup>D</sup>	170 <sup>D</sup>	340 <sup>B</sup>	410 <sup>A</sup>	130 <sup>D</sup>	150 <sup>E</sup>	220 <sup>D</sup>	1,480 <sup>B</sup>
Poultry and egg production	70 <sup>C</sup>	150 <sup>D</sup>	400 <sup>C</sup>	440 <sup>B</sup>	140 <sup>C</sup>	380 <sup>D</sup>	110 <sup>D</sup>	1,680 <sup>B</sup>
Other animal production	1,090 <sup>C</sup>	580 <sup>C</sup>	320 <sup>C</sup>	110 <sup>B</sup>	2,120 <sup>C</sup>	3,180 <sup>B</sup>	1,320 <sup>B</sup>	8,730 <sup>A</sup>
<b>Total</b>	<b>13,530<sup>A</sup></b>	<b>13,920<sup>A</sup></b>	<b>12,840<sup>A</sup></b>	<b>7,170<sup>A</sup></b>	<b>31,960<sup>A</sup></b>	<b>25,230<sup>A</sup></b>	<b>12,280<sup>A</sup></b>	<b>116,930<sup>A</sup></b>
Average total income (\$)								
<b>Crop production</b>	<b>104,515</b>	<b>125,367</b>	<b>133,920</b>	<b>213,733</b>	<b>82,250</b>	<b>126,523</b>	<b>27,464</b>	<b>108,570</b>
Oilseed and grain farming	111,843	124,847	136,999	221,492	85,017	128,643	28,428	114,855
Potato farming	F	82,151	107,074	144,888	F	77,517	30,806 <sup>E</sup>	92,859
Other vegetable (except potato) and melon farming	63,111 <sup>E</sup>	97,665	90,080	146,347	64,028 <sup>E</sup>	104,445	23,250	73,266
Fruit and tree nut farming	92,605	113,272	124,013	223,645	78,966	105,779	23,864	90,276
Greenhouse, nursery and floriculture production	89,610	98,136	91,213	152,325	89,064	104,539	27,458 <sup>E</sup>	90,192
Other crop farming	93,861	151,289 <sup>E</sup>	122,536	204,222	74,079	132,315	27,890	98,003
<b>Animal production</b>	<b>93,523</b>	<b>110,674</b>	<b>114,931</b>	<b>166,548</b>	<b>65,975</b>	<b>110,521</b>	<b>27,376</b>	<b>90,856</b>
Beef cattle ranching and farming, including feedlots	94,300	119,440	113,984	167,861	65,477	108,638	28,503	86,452
Dairy cattle and milk production	64,539	91,224	119,858	175,762	83,399	F	35,386	111,855
Hog and pig farming	91,318	112,012	76,191	95,978	60,494	77,596 <sup>E</sup>	12,191 <sup>E</sup>	75,772
Poultry and egg production	80,000	97,698	107,017	204,840	54,365 <sup>E</sup>	96,905	24,032	119,004
Other animal production	95,909	112,958	125,099	152,176	66,203	119,767	20,626	88,981
<b>Total</b>	<b>99,387</b>	<b>119,415</b>	<b>125,372</b>	<b>191,021</b>	<b>75,328</b>	<b>117,609</b>	<b>27,409</b>	<b>100,031</b>

**Table 8**  
**Distribution of farm families by income group, average and median total income, by province (or region) and family size, unincorporated sector**

Family total income group <sup>1</sup>	2008				
	All families	Family size			
		2	3	4	5 or more
number					
<b>Canada</b>					
Under \$10,000 <sup>2</sup>	5,530 A	2,940 B	1,040 B	760 B	790 B
\$10,000 to \$19,999	3,510 B	2,260 B	420 C	440 D	390 D
\$20,000 to \$29,999	5,610 A	3,910 A	720 B	520 B	460 C
\$30,000 to \$39,999	8,270 A	5,510 A	1,090 B	940 C	730 B
\$40,000 to \$49,999	9,160 A	5,400 A	1,550 C	1,260 B	950 B
\$50,000 to \$99,999	41,430 A	20,300 A	7,550 A	7,720 A	5,860 A
\$100,000 and over	43,420 A	14,660 A	8,940 A	10,610 A	9,200 A
<b>Total</b>	<b>116,930 A</b>	<b>54,990 A</b>	<b>21,310 A</b>	<b>22,250 A</b>	<b>18,390 A</b>
dollars					
Average income	100,031	84,127	107,417	115,909	119,791
Median income	79,750	65,019	88,976	95,865	100,037
number					
<b>Atlantic provinces</b>					
Under \$10,000 <sup>2</sup>	170 B	110 C	x	30 D	x
\$10,000 to \$19,999	110 B	80 B	x	x	x
\$20,000 to \$29,999	270 C	210 C	x	30 D	x
\$30,000 to \$39,999	310 B	180 B	40 C	60 D	40 D
\$40,000 to \$49,999	380 B	230 C	70 C	50 D	40 D
\$50,000 to \$99,999	1,370 A	580 A	350 B	250 B	190 B
\$100,000 and over	920 A	250 B	210 B	270 B	190 A
<b>Total</b>	<b>3,510 A</b>	<b>1,640 A</b>	<b>730 A</b>	<b>680 A</b>	<b>460 A</b>
dollars					
Average income	78,484	61,610	83,774	97,645	101,687
Median income	65,893	51,075	75,754	83,466	84,349
number					
<b>Quebec</b>					
Under \$10,000 <sup>2</sup>	700 C	360 D	130 D	100 D	F
\$10,000 to \$19,999	470 C	290 D	F	F	F
\$20,000 to \$29,999	840 C	550 D	110 C	100 D	80 E
\$30,000 to \$39,999	1,260 B	850 C	180 D	150 E	90 D
\$40,000 to \$49,999	1,150 B	540 D	240 D	220 D	170 D
\$50,000 to \$99,999	5,870 A	2,040 B	1,320 B	1,500 B	1,000 C
\$100,000 and over	4,040 A	1,060 B	790 B	1,070 B	1,110 B
<b>Total</b>	<b>14,330 A</b>	<b>5,680 A</b>	<b>2,840 A</b>	<b>3,180 B</b>	<b>2,630 B</b>
dollars					
Average income	81,957	67,059	82,661	91,884	101,760
Median income	70,818	53,705	73,100	83,171	86,293

See notes at the end of the table.



Table 8 – continued

**Distribution of farm families by income group, average and median total income, by province (or region) and family size, unincorporated sector**

Family total income group <sup>1</sup>	2008				
	All families	Family size			
		2	3	4	5 or more
	number				
<b>Ontario</b>					
Under \$10,000 <sup>2</sup>	1,320 B	730 C	220 D	180 D	180 D
\$10,000 to \$19,999	920 C	640 D	90 E	F	60 B
\$20,000 to \$29,999	1,300 B	940 C	170 D	110 C	100 D
\$30,000 to \$39,999	2,370 B	1,580 C	310 D	310 E	170 D
\$40,000 to \$49,999	2,180 B	1,320 B	370 E	270 D	230 D
\$50,000 to \$99,999	10,240 A	4,940 A	1,970 B	1,800 B	1,530 B
\$100,000 and over	11,150 A	3,540 B	2,230 B	2,580 B	2,810 B
<b>Total</b>	<b>29,480 A</b>	<b>13,670 A</b>	<b>5,360 A</b>	<b>5,380 A</b>	<b>5,070 A</b>
	dollars				
Average income	99,262	79,135	110,503	114,691	125,343
Median income	80,294	64,037	86,487	95,403	110,426
	number				
<b>Manitoba</b>					
Under \$10,000 <sup>2</sup>	700 B	360 C	110 B	120 C	110 C
\$10,000 to \$19,999	350 C	190 C	F	40 A	F
\$20,000 to \$29,999	590 B	330 B	100 E	60 B	F
\$30,000 to \$39,999	720 B	440 B	110 C	90 A	90 B
\$40,000 to \$49,999	860 B	530 D	120 C	140 D	90 A
\$50,000 to \$99,999	3,760 A	1,690 B	710 B	750 B	600 A
\$100,000 and over	3,130 A	990 B	640 B	820 B	680 B
<b>Total</b>	<b>10,110 A</b>	<b>4,540 A</b>	<b>1,830 A</b>	<b>2,020 A</b>	<b>1,720 A</b>
	dollars				
Average income	83,092	70,428	90,496	94,115	95,825
Median income	70,350	58,240	77,445	86,606	82,368
	number				
<b>Saskatchewan</b>					
Under \$10,000 <sup>2</sup>	1,130 B	630 C	170 D	160 B	180 D
\$10,000 to \$19,999	620 B	410 C	100 E	60 A	50 D
\$20,000 to \$29,999	1,250 B	900 C	170 D	100 C	90 C
\$30,000 to \$39,999	1,620 B	1,150 B	190 C	120 A	170 E
\$40,000 to \$49,999	1,960 B	1,190 B	340 D	200 C	220 E
\$50,000 to \$99,999	8,760 A	4,910 A	1,390 B	1,510 B	960 B
\$100,000 and over	9,670 A	3,650 A	1,960 B	2,410 B	1,650 A
<b>Total</b>	<b>25,010 A</b>	<b>12,850 A</b>	<b>4,320 A</b>	<b>4,540 A</b>	<b>3,320 A</b>
	dollars				
Average income	98,912	86,731	103,863	119,944	110,726
Median income	82,657	66,523	93,647	103,960	99,044

See notes at the end of the table.

Table 8 – continued

**Distribution of farm families by income group, average and median total income, by province (or region) and family size, unincorporated sector**

Family total income group <sup>1</sup>	2008				
	All families	Family size			
		2	3	4	5 or more
	number				
<b>Alberta</b>					
Under \$10,000 <sup>2</sup>	1,080 B	560 B	230 E	120 B	180 C
\$10,000 to \$19,999	660 D	450 D	40 A	60 A	F
\$20,000 to \$29,999	980 B	730 C	90 A	90 C	70 A
\$30,000 to \$39,999	1,420 B	980 B	170 D	130 D	150 D
\$40,000 to \$49,999	2,020 B	1,220 B	360 E	280 D	150 C
\$50,000 to \$99,999	9,130 A	5,100 A	1,350 B	1,440 B	1,230 B
\$100,000 and over	12,590 A	4,500 A	2,700 B	2,980 A	2,410 A
<b>Total</b>	<b>27,870 A</b>	<b>13,530 A</b>	<b>4,950 A</b>	<b>5,110 A</b>	<b>4,290 A</b>
	dollars				
Average income	122,845	103,400	136,255	144,444	142,947
Median income	93,594	73,194	107,401	113,237	111,538
	number				
<b>British Columbia</b>					
Under \$10,000 <sup>2</sup>	430 C	190 B	150 E	60 C	40 A
\$10,000 to \$19,999	380 D	190 D	50 D	F	F
\$20,000 to \$29,999	390 B	260 C	60 D	x	x
\$30,000 to \$39,999	570 B	340 B	100 D	90 E	50 D
\$40,000 to \$49,999	620 C	390 D	70 D	90 D	60 E
\$50,000 to \$99,999	2,310 A	1,030 B	470 D	470 C	350 C
\$100,000 and over	1,930 A	670 A	410 C	480 B	370 B
<b>Total</b>	<b>6,610 A</b>	<b>3,070 A</b>	<b>1,290 B</b>	<b>1,320 B</b>	<b>920 B</b>
	dollars				
Average income	88,022	74,523	87,960	98,188	118,489
Median income	68,275	55,657	73,291	77,746	81,598

1. Based on family income from all sources: farm (net operating income) and off-farm income.

2. Includes losses.

**Table 9-1**  
**Average total income of farm families by quintile, unincorporated sector by province**

Province	2008					
	Quintiles					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
<b>Canada</b>	<b>14,679</b>	<b>53,542</b>	<b>80,797</b>	<b>114,897</b>	<b>236,152</b>	<b>100,031</b>
Newfoundland and Labrador	28,274	49,040	71,984	105,709	x	88,656
Prince Edward Island	14,522	46,663	71,757	99,252	168,741	80,021
Nova Scotia	8,277	45,026	66,224	99,774	177,040	79,281
New Brunswick	17,037	43,305	62,245	84,794	167,108	75,071
Quebec	13,971	49,557	72,282	96,790	176,419	81,957
Ontario	15,715	53,892	81,960	116,463	228,343	99,262
Manitoba	7,085	47,366	70,611	102,689	187,605	83,092
Saskatchewan	15,723	54,785	83,323	115,884	224,697	98,912
Alberta	19,707	61,891	93,354	133,567	305,622	122,845
British Columbia	4,691	43,413	67,652	100,004	224,295	88,022

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

Farm type	2008					
	Quintiles					Total
	First quintile 0% to 20%	Second quintile 21% to 40%	Third quintile 41% to 60%	Fourth quintile 61% to 80%	Fifth quintile 81% to 100%	
	dollars					
<b>Crop production</b>	<b>20,818</b>	<b>59,716</b>	<b>88,014</b>	<b>124,098</b>	<b>250,110</b>	<b>108,570</b>
Oilseed and grain farming	23,294	65,700	95,647	132,820	256,944	114,855
Potato farming	17,319	F	F	F	206,518	92,859
Other vegetable (except potato) and melon farming	13,220 <sup>E</sup>	F	58,261	89,060	168,428	73,266
Fruit and tree nut farming	19,421	51,542	71,987	100,359	208,168	90,276
Greenhouse, nursery and floriculture production	18,771	55,071	78,656	107,938	189,761	90,192
Other crop farming	17,138	47,977	71,871	102,730	248,439	98,003
<b>Animal production</b>	<b>8,951</b>	<b>47,876</b>	<b>73,463</b>	<b>105,270</b>	<b>218,580</b>	<b>90,856</b>
Beef cattle ranching and farming, including feedlots	9,942	45,535	68,434	99,188	208,998	86,452
Dairy cattle and milk production	29,858	69,787	98,023	132,540	228,087	111,855
Hog and pig farming	-48,549	39,720	71,299	108,799	207,062	75,772
Poultry and egg production	22,992	73,660	97,552 <sup>E</sup>	132,350	265,094	119,004
Other animal production	278	42,174	70,447	98,543	232,203	88,981
<b>Total</b>	<b>14,679</b>	<b>53,542</b>	<b>80,797</b>	<b>114,897</b>	<b>236,152</b>	<b>100,031</b>

# Data sources and methodology

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The following information should be used to ensure a clear understanding of the basic concepts that define the data provided in this product, of the underlying methodology of the survey, and of key aspects of the data quality. This information will provide you with a better understanding of the strengths and limitations of the data, and of how they can be effectively used and 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—T1<sup>1</sup> and the Statistical Universe File—T2<sup>2</sup> 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.<sup>3</sup>

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.

For the unincorporated sector, these returns comprise the following:

- 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 form<sup>4</sup> T2042—Statement of Farming Activities provided by CRA in the Farming Income Tax Guide or their own statement to report detailed revenue and expense data.
- a statement for the 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.

### **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

<sup>4</sup> It could be a printed form or an electronic form.

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.<sup>5</sup> In previous years, the upper boundaries of these strata were determined by Sethi's algorithm.<sup>6</sup> 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.<sup>7</sup> 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.

### **Sample selection of unincorporated 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 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. 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.<sup>8</sup> The same SIN will produce the same hash number each year. This is necessary to ensure the longitudinal aspect of the survey. Furthermore, when the record

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5. 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.

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

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

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

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.

For the 2008 taxation year, the sample included about 197,500 returns of individuals operating unincorporated farms. Of the 163,000 returns classified as farms according to the NAICS, 156,000 were single unincorporated farms.

### **Data processing**

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

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, records of 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.

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

### **Estimation: Total income of farm family**

Family total income is derived from personal income tax returns of each family member. Prior to the estimation, two steps are performed:

1. the identification of farm families;
2. the exclusion of certain types of records.

### **Identification of farm families**

Farm families are identified by linking two source files. One contains the Taxation Data Program's (TDP) sample of individuals operating unincorporated farms. The other, the T1 Family File (T1FF), contains family units developed by Income Statistics Division. Records are linked (and farm families<sup>9</sup> are identified) through the Social Insurance Number (SIN).

Income Statistics Division's Family Formation Process<sup>10</sup> is as follows: Family units are formed by linking personal income tax records. Various fields on a tax return are used in the linkage process. Among these fields, the most often used are SINs (of the taxfiler and of the taxfiler's spouse), Address, Marital Status, Gender, Age, and Surname. The initial population used to develop the family unit comprises all taxfilers for the reference year.

### **Exclusions**

The following records are removed from the farm family file prior to the estimation of family income:

1. "Persons not in census families<sup>11</sup>" since they do not constitute a family.
2. Families in which members derived all of their farm revenues from non-agricultural sources. (See the definition of "non-farmer" in Data quality, concepts and methodology — Glossary.)
3. Families in which members are involved in more than one farming operation. These families are excluded in order to produce statistics by various farm characteristics such as farm type and farm typology group (consult Appendix I for definition).
4. Families operating a farm reporting a gross operating revenue of less than \$10,000.

### **Estimation**

The estimation is based on the premise that each sampled unit represents, in addition to itself, a certain number of unsampled units in the population. A weight is attached to each record in the farm family file to reflect this representation.

### **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 of taxfilers, each entity is assigned an initial 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 initial weight ( $WGT_i$ ) of the sampled members in the TDP is calculated as follows:

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9. Census family refers to a married couple and the children, if any, of either or both spouses; a couple living common law and the children, if any, of either or both partners; or, a lone parent of any marital status with at least one child living in the same dwelling and that child or those children. All members of a particular census family live in the same dwelling. Children may be children by birth, marriage or adoption regardless of their age or marital status as long as they live in the dwelling and do not have their own spouse or child living in the dwelling. Grandchildren living with their grandparent(s) but with no parents present also constitute a census family. Previous to the 1998 data, children had to report "single" as their marital status. Starting with the 2000 data, same-sex couples are also included.
  10. For more information on concepts and methodology, an unpublished paper, **Overview of the Taxation Family File (T1FF) Processing** may be obtained by contacting Income Statistics Division.
  11. Persons not in census families (previously non-family persons) are household members who do not belong to a couple family or a lone-parent family.



$$WGT_1 = (N_h/n_h) * \text{Partnership share}$$

where  $N_h$  is the population size for stratum h  
 $n_h$  is the sample size for stratum h, and  
 $WGT_1$  is the weight of the sampled member(s) within each family.

The pre-specified units are self-representing (estimation weight equals one) as they are included in the sample with certainty. The weight is then multiplied by the partnership share of the entity.

The final estimation weight ( $WGT_F$ ) used in the estimation of total farm revenue and expense items for families is the sum of the initial weight for all sampled members in the TDP within each family. It is calculated as follows:

$$WGT_F = \text{sum of } WGT_1 \text{ for all sampled members within each family.}$$

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 farm typology group or a combination of these variables.

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

### Off-farm income

Off-farm income estimates are produced by adding the off-farm income components of family members and applying the appropriate family weight to each record. (N.B. Each record corresponds to a family.) Then, the weighted data from all the sampled families are summed to the needed level of aggregation.

In order to calculate the family weight ( $FWGT_i$ ), the following steps are taken:

First, for each sampled and unsampled tax record with either positive gross farm income or non-zero net farm income in the population, the probability of non-selection was calculated as follows:

$$PN_{ij} = 1 - n_h/N_h$$

where  $n_h$  is the sample size for stratum h,  
 $N_h$  is the population size for stratum h, and  
 $PN_{ij}$  is the probability of non-selection for member j in family i.

For all other records, the probability of non-selection is set to 1.

$$PN_{ij} = 1.$$

Secondly, for each family, the probability of not selecting one member of the family from the initial TDP sample was calculated as follows:

$$PNF_i = PN_{i1} * PN_{i2} * \dots * PN_{in}$$

where  $PNF_i$  is the probability of non-selection for family i, and  
 $n$  is the number of members in family i.

Finally, for each family, the family weight was calculated as follows:

$$FWGT_i = 1 / (1 - PNF_i)$$

where  $FWGT_i$  is the family weight for family i.

The calculated weighted off-farm income items are summed by domain to produce the total off-farm income items.

For statistical purposes, the estimates presented in the publication cover families operating a single unincorporated farm with total farm operating revenues equal to or greater than \$10,000.

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 and farm families is rounded to base 10 and the estimates for the other variables in the same table are adjusted by a variable factor. This method preserves the confidentiality of the data, without jeopardizing the quality of the actual estimates.

### **Reference period**

The series on farm families 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

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## 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 families. The estimates are produced at different aggregation levels such as province, type of farm and farm typology group. (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 each taxfiling member of a family involved in a single unincorporated farm.

**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 each taxfiling member of a family involved in a single unincorporated farm.

## 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 II to obtain a complete set of farm types available in the TDP.

## Data accuracy

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The statistics contained in this publication are estimates derived from a random sample of income tax returns and, as such, are subject to sampling and non-sampling errors. The quality of the estimates thus depends on the combined effect of these types of errors. The methodology of this survey has been designed to control errors and to reduce the potential effects of these. However, the results of the survey remain subject to error—e.g., coverage, response and processing 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.<sup>1</sup>

## 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 III—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 families is randomly rounded and then, the estimates of the other variables are adjusted by a variable factor.
- iv) The estimates on the number of farms may be greater than the estimates on the number of farm families even though the estimates only cover families in which members are involved in one farming operation. The fact that the estimates are subject to sampling error and that the two sets of estimates are produced using different estimation weights explains this situation. The estimated number of farms is produced using the estimation weight for individuals, while the number of families is estimated using the family weight.
- v) Under the *Income Tax Act*, taxfilers can report on a cash or accrual basis. This may result in some distortions when making year-to-year comparisons.
- vi) The imputation of missing values may affect the accuracy of the tabulations.

## Comparability of data and related sources

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Comparisons of the 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 1999, the total wages and salaries in the statistical series on off-farm family income includes tax-exempt employment income earned on an Indian reserve.
- Starting in 1999, only Registered Retirement Savings Plan (RRSP) income of people aged 65 or older is included in the statistical series on off-farm family income. RRSP income is part of other off-farm income.
- Farm families are modeled after 'Census families'. The definition of a census family has evolved over time. A census family now refers to a married couple and the children, if any, of either or both spouses; a couple living common law and the children, if any, of either or both partners; or, a lone parent of any marital status with at least one child living in the same dwelling and that child or those children. All members of a particular census family live in the same dwelling. Children may be children by birth, marriage or adoption regardless of their age or marital status as long as they live in the dwelling and do not have their own spouse or child living in the dwelling. Grandchildren living with their grandparent(s) but with no parents present also constitute a census family. Previous to the 1998 data, children had to report "single" as their marital status. Starting with the 2000 data, same-sex couples are also included.
- The comparability of government social transfers estimates is affected by the implementation of different provincial family benefits programs in the last half of the 1990s. Provincial family benefits are included in the farm family income series.
- 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 AgriInvest programs.



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<sup>1</sup> and AgriStability payments are included in program payments and insurance proceeds. Wind-down payments from Net Income Stabilization Account (NISA)<sup>2</sup> (taxable amounts paid out of NISA Fund 2 account) received by unincorporated operators are also included in other off-farm income.

(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.

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.

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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.

# Glossary

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**Average:** The estimate of a cell divided by the number of families included in the domain. A domain is defined as a region, a type of farm, a farm typology group, 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 families 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.

**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 II to obtain a complete set of farm types available in the TDP.)

**Farm typology group:** The classification of farm families based on characteristics of the farm and the family. Farms and farm families are sorted into seven categories based on age of operator, dependence on off-farm income, total family income and revenue class:

- Pension farms
- Lifestyle farms
- Low-income farms
- Small farms
- Medium farms
- Large farms
- Very large farms

(Refer to Appendix I for a detailed description of each type.)

**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.

**Median income:** The value of income for which half of the units in the population have lower incomes and half have higher incomes.

**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 1999, the total wages and salaries in the statistical series on off-farm family 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, Universal Child Care Benefit and provincial family benefits. Provincial family benefits are included only in the off-farm family income. 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. The provincial programs which are explicitly accounted for in the farm family income are: the Newfoundland and Labrador Child Benefit (beginning in 1999), the Nova Scotia Child Benefit (beginning in 1998), the New Brunswick Child Tax Benefit (beginning in 1997), the New Brunswick Working Income Supplement, the Quebec Child Assistance Payment which, in 2005, replaced the Quebec Family Allowance (which was in place from 1994 to 2004), the Ontario Child Benefit Program (beginning in 2007), which integrates the Ontario Child Care Supplement for Working Families (beginning in 1998) with its basic social assistance benefits for children, the Saskatchewan Child Benefit (from 1998 to 2008), the Alberta Family Employment Tax Credit (beginning in 1997), the British Columbia Family Bonus (beginning in 1996), which includes the basic Family Bonus and the British Columbia Earned Income Benefit (beginning in 1998).
- **other off-farm income:** Registered disability savings plan (RDSP) 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 1999, only RRSP income of people aged 65 or older is included in the statistical series on off-farm family income.

In this publication, total income (farm and off-farm income) for farm families applies to families operating a single unincorporated farm.

**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) program<sup>1</sup> 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.

Exclusions: 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 payments and AgriStability payments are included in program payments and insurance proceeds. Wind-down payments from NISA<sup>2</sup> (taxable amounts paid out of NISA Fund 2 account) received by unincorporated operators are also included in other off-farm income.

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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.
  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.

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 AgrilInvest) 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.

**AgrilInvest.** 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 AgrilInvest.

As of 2008, producers can deposit up to 1.5% of their “Allowable Net Sales” annually in their AgrilInvest 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 AgrilInvest 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 AgrilInvest 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

**AgrilInvest 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 AgrilInvest 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 AgrilInvest Kickstart Program by incorporated producers are included in program payments while payments received by unincorporated producers are included in off-farm income.

**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.

**Total income:** The sum of net operating income and off-farm income of each taxfiling member of a family involved in a single unincorporated farm.

**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 each taxfiling member of a family involved in a single unincorporated farm.

**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

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## Farm typology

In 1998, Agriculture and Agri-Food Canada (AAFC) developed a farm typology<sup>1</sup>, which categorizes farms into more homogeneous groups than classification based on size, contribution to total agricultural production, or national net farm operating income. Factors such as age, income, business intentions and revenue class have been used to categorize farm operators and farm families into distinct groups. The classification of farms into more homogeneous groups allows a better understanding of the diversity in the farm sector.

The farm typology developed by AAFC is similar in many respects to the typology developed by the Economic Research Service (ERS)<sup>2</sup> of the United States Department of Agriculture, to monitor the diverse needs of small farm businesses in the United States.

The AAFC typology classifies farms into more homogeneous groups based on five factors:

- age of the oldest operator (pension farms)
- dependence on off-farm income (lifestyle farms)
- total family income (low-income farms)
- revenue class
- farm organizational structure (non-family farms)

Originally, the AAFC typology was developed to better target the needs of individual farms and farm families using the Farm Financial Survey (FFS). This typology has been slightly modified and adapted to the Taxation Data Program (TDP)—farm family series.<sup>3</sup>

1. For more information on the AAFC farm typology, consult the brochure *Characteristics of Canada's Diverse Farm Sector*, January 2002. This brochure presents the differences among farm typology groups using data from the 2000 Farm Financial Survey.
2. For more information on the Economic Research Service/USDA's farm typology, see bulletins: *America's Diverse Family Farms—Assorted Sizes, Types and Situations*, ERS Agriculture Information Bulletin No. 769, May 2001; and *Income, Wealth, and the Economic Well-Being of Farm Households*, ERS Agriculture Information Bulletin No. 812, July 2002.
3. The main differences between the two data sources are the following: a) The TDP includes only families operating a single unincorporated family farm while FFS includes families involved in unincorporated and incorporated family farms. b) The FFS includes information on non-family farm operations (communal operations, non-family corporations and co-operatives) while the TDP does not include them. c) The low-income measure defining "low-income farms" also varies between data sources. While both the TDP and the FFS now define low-income farms using Statistics Canada's before-tax LIM, the FFS adds an adjustment for capital cost allowance (CCA) to the LIM to determine the LIM before CCA. d) The FFS "pension farms" group excludes multi-generational farms, where both the parents and children are involved in the day-to-day operation of the farm. The TDP "pension farms" group does not distinguish whether children are involved.



The definitions have evolved over the past few years. Starting with reference year 2006, there have been two major changes to Canada's typology definitions. First, the pension group now includes only families with small farms (\$10,000 to \$99,999 in gross farm revenues) and medium-size farms (\$100,000 to \$249,999 in gross farm revenues). And secondly, the low-income group is now defined using Statistics Canada's low-income measures (LIMs) and includes only families with small- and medium-size farms. Changes to size categories have also been made.

The LIM is a fixed percentage (50%) of median adjusted household<sup>4</sup> income, where "adjusted" indicates that household needs are taken into account. Adjustment for household sizes reflects the fact that a household's needs increase as the number of members increases.

Starting with reference year 2008, Statistics Canada has made some changes to the concepts around the LIMs. These changes relate to the accounting unit utilized, the unit of analysis and the equivalence scale.<sup>5</sup>

In previous years, the economic family was the **accounting unit** in which individuals pooled income to enjoy economies of scale. However, beginning in 2008, the household has replaced the economic family in the LIM.

In addition, a change also appears at the **unit of analysis**. The median is no longer calculated over the population of families or households, but over the population of individuals. Hence, each person in the population is represented by its adjusted household income. The LIM is then defined as 50% of the median of the adjusted household income observed at the person level.

Finally, the **equivalence scale** has been changed. In the past, the scale used was as follows:

- the oldest person in the family was assigned a factor of 1.0;
- the second oldest person in the family was assigned a factor of 0.4;
- each of the other family members aged 16 and over was assigned a factor of 0.4;
- each of the other family members under age 16 was assigned a factor of 0.3.

The adjusted income amount for the family was then obtained by dividing the family's income by the sum of the factors assigned to the family's members.

In order to ensure international consistency and to facilitate the calculation of adjusted household income, a new scale is now used. The adjusted household income is now obtained by dividing household income by the square root of the number of members in the household.<sup>6</sup> Previous years' LIMs have been revised accordingly by Statistics Canada (Income Statistics Division).

The low income measure for household size of four persons (based on income before tax) was \$42,378 in 2008.<sup>7</sup> In 2007, it was \$40,506.

Before these changes were implemented, the low income measures for a family of 4 in 2007 were:

4 adults: \$39,992  
 3 adults, 1 child: \$38,174  
 2 adults, 2 children: \$36,356  
 1 adult, 3 children: \$36,356

Historical data in the TDP have been revised using the new LIMs. The changes to the concepts around the LIMs resulted in a shift from small- and medium-size farms (families) to low-income farms (families). In 2007, 1,160 families operating a small farm and 610 families operating a medium-size farm shifted to the low-income family category.

4. A **household** is defined as being composed of a person or group of persons who co-reside in, or occupy, a dwelling.

5. Statistics Canada. Income Research Paper Series. Low Income Lines, 2008-2009. Catalogue no. 75F0002M, no. 005.

6. In order to calculate the LIMs, first calculate "equivalent household income" for each household by dividing household income by its adjusted size, that is the square root of the number of persons in the household. Next, assign this adjusted household income to each individual in the population. Then determine the median of this "equivalent household income" over the population of individuals, that is the amount where half of all individuals will be above it and half below. The LIM for a household of one person is 50% of this median "equivalent household income", and the LIMs for other sizes of households are equal to this value multiplied by their "equivalent household size."

7. To convert to other household sizes, divide these values by 2 (the square root of the household size of four persons) and then multiply by the square root of the desired household size.

The typology definitions used for the TDP—farm family series—are presented hereunder.

## Typology definitions

Farms and farm families are sorted into seven mutually exclusive groups based on: age of operator, dependence on off-farm income, total family income and revenue class. They are sorted in the order provided below. The following describes in detail the characteristics of each type.

### Non-business-focused farms

**Pension (family) farms** are farms with gross farm revenues between \$10,000 and \$249,999 in which the oldest operator is 65 years of age or older or is aged 60 to 64 and receiving pension income. This group represents farmers, approaching or in retirement, who may be downsizing or will be in the process of selling off or transferring their farm operation in the next few years. It is expected that these farmers would not readily adopt new technology at this stage in their life cycle. Therefore, by segmenting these farmers, it is easier to determine the impact of policies encouraging the adoption of new technologies or the acquisition of new skills on other farm operators. These policies would not appeal to farm operators in the pension group.

**Lifestyle (family) farms** are farms that are not operated by full-time farmers. They are defined as farms with gross farm revenues between \$10,000 and \$49,999 that are operated by families with off-farm income equal to or greater than \$50,000. Generally, these families rely almost exclusively on off-farm employment income for their main source of livelihood, and operate a farm for reasons of “lifestyle” choice or perhaps tax purposes. They do not report significant net farm operating income.

**Low-income (family) farms** are farms with gross farm revenues between \$10,000 and \$249,999 that are operated by families with a total family income<sup>8</sup> below Statistics Canada’s low-income measures (LIMs). This group represents farms or farm families that are struggling financially. Like the previous group, these families rely almost exclusively on off-farm income for their main source of livelihood, although this source is inadequate.

The other (family) farms fall into the business-focused group. They are further separated based on the revenue class.

### Business-focused farms

**Small (family) farms** are those farms with gross farm revenues between \$10,000 and \$99,999 that do not fall into any of the previous categories. Due to the small size of their operations, these families rely heavily on off-farm income; however, their farms tend to operate more efficiently than other farms in their size category and have higher operating margins.

**Medium (family) farms** are those farms with gross farm revenues between \$100,000 and \$249,999 that do not fall into any of the previous categories. They rely on both farm and off-farm income to support the farm family.

**Large (family) farms** are defined as farms with gross farm revenues between \$250,000 and \$499,999. Farm families operating these farms generally receive more than 50% of their total family income from the farm.

**Very large (family) farms** are those farms with gross farm revenues of \$500,000 or more.

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8. Total family income is the sum of net farm operating income as reported for tax purposes (i.e., taking into account inventory adjustments, capital cost allowance, etc.) and off-farm income.

# Appendix II

## List of farm types

Text table 1

### List of farm types available in the Taxation Data Program

Description	NAICS	Codes available
<b>Crop production</b>	<b>111</b> <sup>1</sup>	<b>yes</b>
<b>Oilseed and grain farming</b>	<b>1111</b> <sup>2</sup>	<b>yes</b>
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
<b>Potato farming</b>	<b>111211</b> <sup>2</sup>	<b>yes</b>
<b>Other vegetable (except potato) and melon farming</b>	<b>111219</b> <sup>2</sup>	<b>yes</b>
<b>Fruit and tree nut farming</b>	<b>1113</b> <sup>2</sup>	<b>yes</b>
Orange groves	111310	no
Citrus (except orange) groves	111320	no
Non-citrus fruit and tree nut farming	111330	no
<b>Greenhouse, nursery and floriculture production</b>	<b>1114</b> <sup>2</sup>	<b>yes</b>
Mushroom production	111411	yes
Nursery, floriculture and other greenhouse production	1114A <sup>3</sup>	yes
Other food crops grown under cover	111419	no
Nursery and tree production	111421	no
Floriculture production	111422	no
<b>Other crop farming</b>	<b>1119</b> <sup>2</sup>	<b>yes</b>
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 <sup>4</sup>	yes
All other miscellaneous crop farming	111999	yes
<b>Animal production</b>	<b>112</b> <sup>1</sup>	<b>yes</b>
Cattle ranching and farming	1121	yes
<b>Beef cattle ranching and farming, including feedlots</b>	<b>112110</b> <sup>2</sup>	<b>yes</b>
<b>Dairy cattle and milk production</b>	<b>112120</b> <sup>2</sup>	<b>yes</b>
Hog and pig farming	1122	yes
<b>Hog and pig farming</b>	<b>112210</b> <sup>2</sup>	<b>yes</b>
<b>Poultry and egg production</b>	<b>1123</b> <sup>2</sup>	<b>yes</b>
Chicken egg production	112310	yes
Broiler, turkey and all other poultry production	1123A <sup>3</sup>	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 <sup>5</sup>	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
<b>Other animal production</b>	<b>112A</b> <sup>2,3</sup>	<b>yes</b>
Sheep and goat farming	1124	yes
Sheep farming	112410	no
Goat farming	112420	no
Aquaculture	1125 <sup>6</sup>	no
Aquaculture	112510 <sup>6</sup>	no
Other animal production	1129	yes
Apiculture	112910	yes
Fur-bearing animal and rabbit production	112930	yes
Horse and all other animal production	1129A <sup>3</sup>	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 III

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### 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.<sup>1</sup> 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.

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1. Refer to the 11 farm types that are presented in this publication. They serve as a basis for the TDP estimates.

## Appendix IV

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### Other related products

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

- **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](http://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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